

# Fairfax County, Virginia

## Fiscal Year 2004 Advertised Budget Plan

### Overview



1742

Prepared by the  
Fairfax County Department of Management and Budget  
12000 Government Center Parkway  
Suite 561  
Fairfax, Virginia 22035

<http://www.fairfaxcounty.gov/dmb>

Fairfax County is committed to a policy of nondiscrimination in all county programs, services, and activities and will provide reasonable accommodations upon request. To request special accommodations, call (703) 324-2935 or TTY 711 (Virginia Relay Center). Please allow five working days in advance of events in order to make the necessary arrangements.



1742



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Fairfax County  
Virginia**

For the Fiscal Year Beginning  
**July 1, 2002**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Fairfax County, Virginia for its annual budget for the fiscal year beginning July 1, 2002.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# BUDGET CALENDAR

For preparation of the FY 2004 Advertised Budget

## July 1, 2002

Distribution of the FY 2004 budget development guide. Fiscal Year 2003 begins.



## August - September 2002

Agencies forward completed budget submissions to the Department of Management and Budget for review.



## September - December 2002/ January 2003

DMB reviews agency budgets. Meetings with County Executive, Senior Management Team and budget staff for final discussions on the budget.



## February 13, 2003

School Board advertises its FY 2004 Budget.



## February 24, 2003

County Executive's presentation of the FY 2004 Advertised Budget Plan.



## March 1, 2003

Complete distribution of the FY 2004 Advertised Budget Plan.

## July 1, 2003

Fiscal Year 2004 begins.



## June 30, 2003

Distribution of the FY 2004 Adopted Budget Plan. Fiscal Year 2003 ends.



## April 28, 2003

Adoption of the FY 2004 budget plan, Tax Levy and Appropriation Ordinance by the Board of Supervisors.



## April 21, 2003

Board action on FY 2003 Third Quarter Review. Board mark-up of the FY 2004 proposed budget.



## April 7, 8, and 9, 2003

Public hearings on proposed FY 2004 budget, FY 2003 Third Quarter Review and FY 2004-2008 Capital Improvement Program (with Future Years to 2013) (CIP).



## March 2003

Board authorization of FY 2004 budget and tax advertisement.



Fairfax County is committed to complying with the Americans with Disabilities Act (ADA). Special accommodations will be made upon request. Please call 703-324-2391 (Virginia Relay: 1-800-828-1120).

**Information** regarding the contents of this or other budget volumes can be provided by calling the Fairfax County Department of Management and Budget at (703) 324-2391 from 8:00 a.m. to 4:30 p.m.

**Internet Access:** The Fairfax County budget is also available for viewing on the Internet at:



<http://www.fairfaxcounty.gov/dmb/>

**Reference** copies of all budget volumes are available at all branches of the Fairfax County Public Library:

**Fairfax City Regional**

3915 Chain Bridge Road  
Fairfax, VA 22003-3995  
(703) 246-2281

**Reston Regional**

11925 Bowman Towne Drive  
Reston, VA 20190-3311  
(703) 689-2700

**Centreville Regional**

14200 St. Germaine Drive  
Centreville, VA 20121-2299  
(703) 830-2223

**Great Falls**

9830 Georgetown Pike  
Great Falls, VA 22066-2617  
(703) 757-8560

**John Marshall**

6209 Rose Hill Drive  
Alexandria, VA 22310-6299  
(703) 971-0010

**Dolley Madison**

1244 Oak Ridge Avenue  
McLean, VA 22101-2614  
(703) 356-0770

**Thomas Jefferson**

7415 Arlington Boulevard  
Falls Church, VA 22042-7499  
(703) 573-1060

**George Mason Regional**

7001 Little River Turnpike  
Annandale, VA 22003-5975  
(703) 256-3800

**Sherwood Regional**

2501 Sherwood Hall Lane  
Alexandria, VA 22306-2799  
(703) 765-3645

**Tysons-Pimmit Regional**

7584 Leesburg Pike  
Falls Church, VA 22043-2099  
(703) 790-8088

**Herndon Fortnightly**

768 Center Street  
Herndon, VA 20170-4640  
(703) 437-8855

**Lorton**

9520 Richmond Highway  
Lorton, VA 22079-2124  
(703) 339-7385

**Richard Byrd**

7250 Commerce Street  
Springfield, VA 22150-3499  
(703) 451-8055

**Kingstowne**

6500 Landsdowne Centre  
Alexandria, VA 22315-5011  
(703) 339-4610

**Pohick Regional**

6450 Sydenstricker Road  
Burke, VA 22015-4274  
(703) 644-7333

**Chantilly Regional**

4000 Stringfellow Road  
Chantilly, VA 20151-2628  
(703) 502-3883

**Martha Washington**

6614 Fort Hunt Road  
Alexandria, VA 22307-1799  
(703) 768-6700

**Kings Park**

9000 Burke Lake Road  
Burke, VA 22015-1683  
(703) 978-5600

**Patrick Henry**

101 Maple Avenue East  
Vienna, VA 22180-5794  
(703) 938-0405

**Woodrow Wilson**

6101 Knollwood Drive  
Falls Church, VA 22041-1798  
(703) 820-8774

**Access Services**

12000 Government Center  
Parkway, Suite 123  
Fairfax, VA 22035-0012  
(703) 324-8380

**Additional** copies of budget documents are also available on CD ROM from the Department of Management and Budget (DMB) at no extra cost.

Please call DMB in advance to confirm availability of all budget publications.

Department of Management and Budget  
12000 Government Center Parkway, Suite 561  
Fairfax, Virginia 22035  
(703) 324-2391



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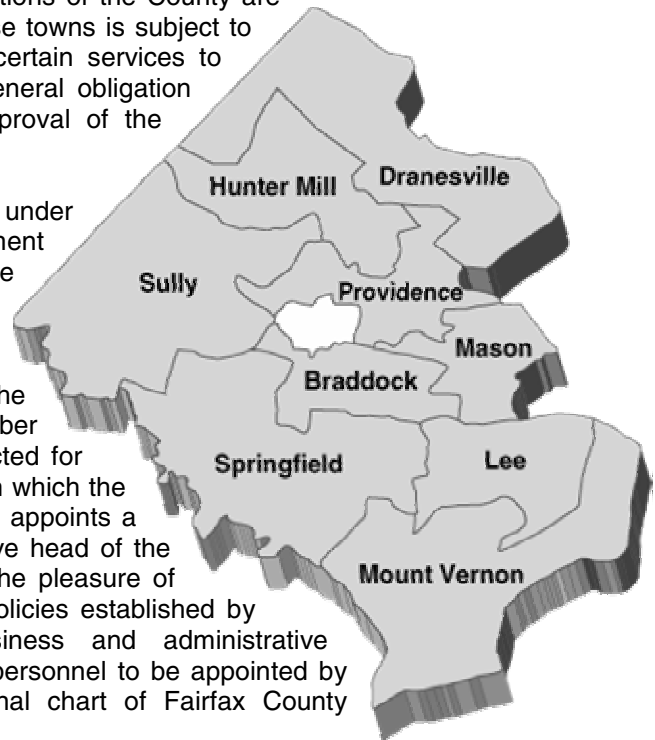
# COUNTY ORGANIZATION

## ***Fairfax County Government***

In Virginia, cities and counties are distinct units of government and do not overlap. Fairfax County completely surrounds the City of Fairfax and is adjacent to the City of Falls Church and the City of Alexandria. Property within these cities is not subject to taxation by Fairfax County, and the County generally is not required to provide governmental services to their residents. However, pursuant to agreements with these cities, the County does provide certain services to their residents.

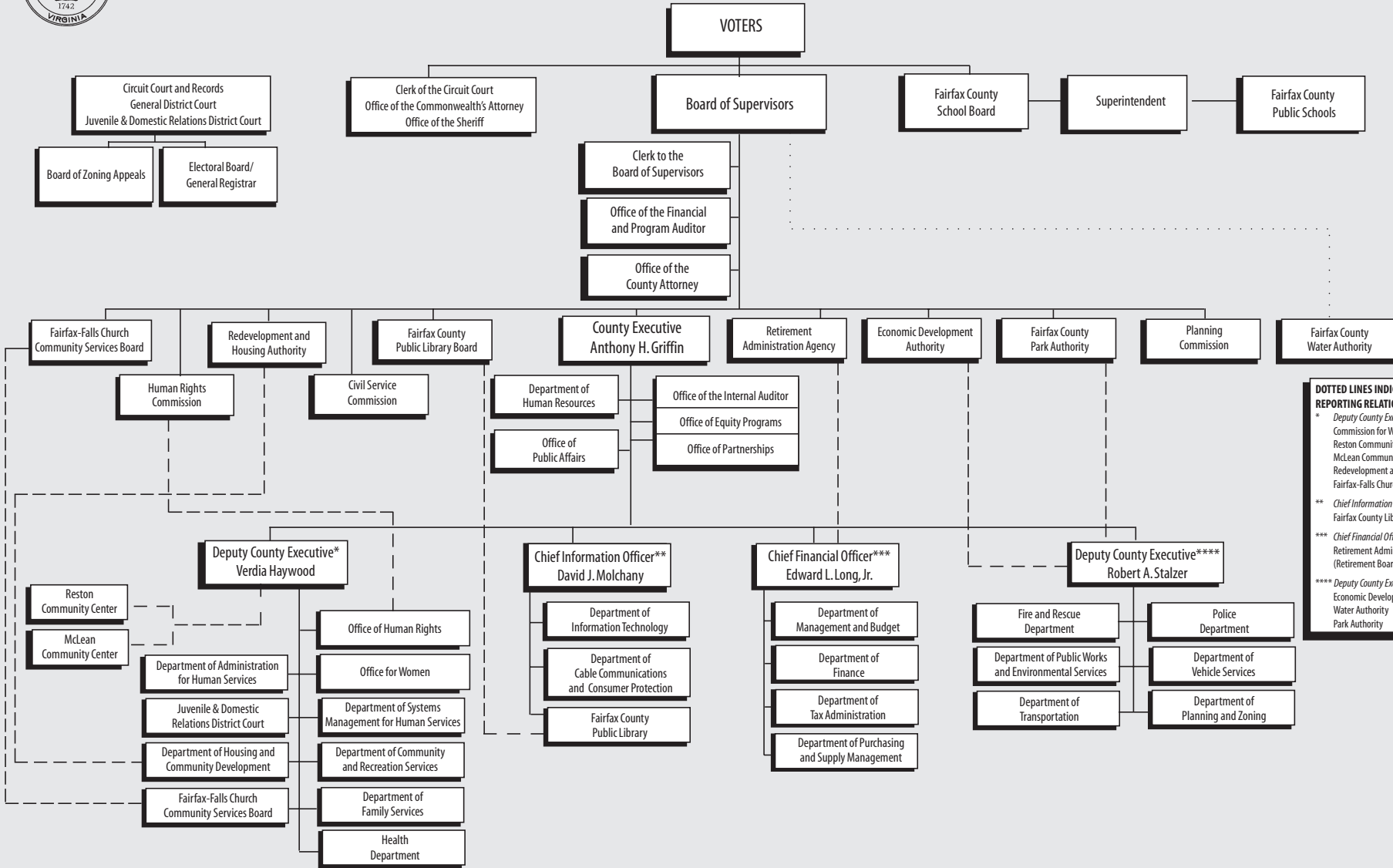
In Fairfax County, there are three incorporated towns - Clifton, Herndon and Vienna - which are overlapping units of government within the County. With certain limitations prescribed by the *Code of Virginia*, the ordinances and regulations of the County are generally effective in them. Property in these towns is subject to County taxation and the County provides certain services to their residents. These towns may incur general obligation bonded indebtedness without the prior approval of the County.

The Fairfax County government is organized under the Urban County Executive form of government as defined under the *Code of Virginia*. The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County. The Board of Supervisors consists of ten members: the Chairman, elected at large, and one member from each of nine supervisory districts, elected for four year terms by the voters of the district in which the member resides. The Board of Supervisors appoints a County Executive to act as the administrative head of the County. The County Executive serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, directs business and administrative procedures, and recommends officers and personnel to be appointed by the Board of Supervisors. An organizational chart of Fairfax County government is provided on the next page.





# ORGANIZATION OF FAIRFAX COUNTY GOVERNMENT



**DOTTED LINES INDICATE MULTIPLE REPORTING RELATIONSHIPS.**

\* Deputy County Executive has liaison with:  
Commission for Women  
Reston Community Center Governing Board  
McLean Community Center Governing Board  
Redevelopment and Housing Authority  
Fairfax-Falls Church Community Services Board

\*\* Chief Information Officer has liaison with:  
Fairfax County Library Board

\*\*\* Chief Financial Officer has liaison with:  
Retirement Administration Agency  
(Retirement Board)

\*\*\*\* Deputy County Executive has liaison with:  
Economic Development Authority  
Water Authority  
Park Authority



# COUNTY ORGANIZATION

## BOARDS, AUTHORITIES AND COMMISSIONS

### **Appeal Groups**

Board of Building Code Appeals  
Board of Equalization of Real Estate Assessments  
Board of Zoning Appeals<sup>1</sup>  
Civil Service Commission  
Human Rights Commission

### **Management Groups**

Audit Committee (3 Board Members, 2 Citizens)  
Celebrate Fairfax, Incorporated  
Economic Development Authority  
Electoral Board  
Fairfax County Employees' Retirement System Board of Trustees  
Fairfax County Park Authority  
Fairfax County Public Library Board of Trustees  
Fairfax County Water Authority  
Fairfax-Falls Church Community Services Board  
Industrial Development Authority of Fairfax County, Virginia  
McLean Community Center Governing Board  
Police Officers' Retirement System Board of Trustees  
Redevelopment and Housing Authority  
Reston Community Center Governing Board  
Uniformed Retirement System Board of Trustees

### **Regional Agencies to which Fairfax County Contributes**

Health Systems Agency Board  
Metropolitan Washington Airports (MWA) Policy Committee  
Metropolitan Washington Council of Governments  
National Association of Counties  
Northern Virginia Community College Board  
Northern Virginia Regional Commission  
Northern Virginia Regional Park Authority  
Northern Virginia Transportation Commission  
Northern Virginia Transportation Coordinating Council  
Route 28 Highway Transportation District Advisory Board  
Upper Occoquan Sewage Authority  
Virginia Association of Counties  
Virginia Municipal League  
Washington Metropolitan Area Transit Authority

<sup>1</sup> The members of this group are appointed by the 19th Judicial Circuit Court of Virginia.

# COUNTY ORGANIZATION

## BOARDS, AUTHORITIES AND COMMISSIONS

### Advisory Groups

Advisory Plans Examiner Board  
Advisory Social Services Board  
Affordable Dwelling Unit Advisory Board  
Agricultural and Forestal Districts Advisory Committee  
Airports Advisory Committee  
Alcohol Safety Action Program Local Policy Board  
Architectural Review Board  
Athletic Council  
Character Counts Task Force  
Child Care Advisory Council  
Commission on Aging  
Commission for Women  
Community Action Advisory Board  
Community Improvement Committee  
Community Policy and Management Team for Services to At-Risk Youth and Families  
Consumer Protection Commission  
Countywide Non-Motorized Transportation (Trails) Committee  
Criminal Justice Advisory Board  
Employer Child Care Council  
Engineering Standards Review Committee  
Environmental Quality Advisory Council  
Fairfax County Animal Services Advisory Commission  
Fairfax Area Disability Services Board  
Fairfax County Community Criminal Justice Board  
Fairfax Community Long Term Care Coordinating Council  
Fairfax County Commission on Organ and Tissue Donation and Transplantation  
Fairfax County Construction Trades Advisory Board  
Fairfax County Human Services Council  
Fairfax County Wetlands Board  
Geotechnical Review Board  
Health Care Advisory Board  
A. Heath Onthank Memorial Award Selection Committee  
History Commission  
Information Technology Policy Advisory Committee  
Juvenile Court Citizen Advisory Council  
Laurel Hill Adaptive Reuse Plan Advisory Committee  
Oversight Committee on Drinking and Driving  
Planning Commission  
Road Viewers Board  
Security Alarm System Commission  
Small Business Commission, Fairfax County  
Telecommunications Land Use Regulations Task Force  
Tenant Landlord Commission  
Transportation Advisory Commission  
Tree Commission

# BUDGET PROCESS

## **BUDGET DOCUMENTS**

The Fairfax County Budget Plan is presented in several volumes. A brief description of each document is provided below:

***The Citizen's Guide*** includes a summary of the key facts, figures and highlights of the budget.

***The Budget Overview*** summarizes the budget, thereby allowing a complete examination of the budget through this document. The Overview contains the County Executive's message to the Board of Supervisors; a summary of the County's fiscal condition, allocation of resources, financial history; and projections of future revenues and expenditure requirements. Also included is information on the County's taxes and fees; demographic trends; direct spending by County departments; transfers to other public organizations, such as the public schools and Metro; and, funded construction projects.

***Volume 1 – General Fund*** details the budgets for County departments and agencies funded from general tax revenue such as real estate and personal property taxes. Included are detailed budget schedules and tables organized by accounting classification, positions, and other categories, as well as summaries of budgets by program area, department and agency. Also included is an organizational chart, goals, objectives, and performance indicators for each department and agency.

***Volume 2 – Capital Construction and Other Operating Funds*** details budgets for County departments, agencies, construction projects and programs funded from Non-General Fund revenue sources, or from a mix of General Fund and Non-General Fund sources, such as Federal or State grants, proceeds from the sale of bonds, user fees, and special tax districts. Included are detailed budget schedules and tables organized by accounting classification, as well as budget summaries by fund group. This volume also details information associated with Fairfax County funding for Contributory Agencies.

***Capital Projects Appendix Volume*** details the capital construction budget by project. All active projects are outlined in a Project Detail Sheet, including location, Supervisory District, project description, completion dates, and sources of funding. It should be noted that this volume is published only as part of the Advertised Budget Plan.

To view information on Fairfax County's budget and budget process via the Worldwide Web, go to <http://www.fairfaxcounty.gov/dmb>

### **GENERAL NOTE**

All years referred to in this and other documents are fiscal years unless otherwise noted.

# BUDGET PROCESS

## THE BUDGET CYCLE

The budget has several major purposes. It converts the County's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of County services and programs; and, outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of Supervisors, it becomes a work plan of objectives to be accomplished during the next fiscal year.

The annual Fairfax County budgetary process is an ongoing cyclical process simultaneously looking at two fiscal years (current and future). The budget year officially starts on July 1; however, the budget process itself is a continuum which involves both the current year budget and the next fiscal year's budget. Changes to the current year budget are made at the Third Quarter and Carryover Reviews. The Carryover Review both closes out the previous year and revises the expenditure level for the current year. These changes must be approved by the Board of Supervisors. During the fiscal year, quarterly reviews of revenue and expenditures are undertaken by the Department of Management and Budget, and any necessary adjustments are made to the budget. On the basis of these reviews, the Board of Supervisors revises appropriations. Public hearings are held prior to Board action when potential appropriation increases are greater than \$500,000.

Citizen involvement and understanding of the budget are a key part of the review process. Public hearings on the County Executive's FY 2004 Advertised Budget Plan and the FY 2004 - FY 2008 Capital Improvement Program (CIP) will be held on April 7, 8 and 9, 2003.

The mark-up of the FY 2004 budget will occur on Monday, April 21, 2003, and the Board of Supervisors formally adopts the FY 2004 Budget Plan on Monday, April 28, 2003.

| July |     |     |     |     |     |     |
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## July

### The End-of-Year Closeout

The end-of-year closeout finalizes actual expenditures for all agencies, and when necessary, the fiscal plan is adjusted to reconcile the actual expenditure amounts. Such adjustments are accomplished through reallocations or supplemental appropriations.

### Carryover Review

Carryover represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the previous year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. Funding for those items carried over can be expended without a second full-scale justification and approval procedure.

# BUDGET PROCESS

## THE BUDGET CYCLE

| September |     |     |     |     |     |     |
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| 22        | 23  | 24  | 25  | 26  | 27  | 28  |
| 29        | 30  |     |     |     |     |     |

## September

### Budget Submissions

Agencies submit their budget requests for the upcoming fiscal year to the Department of Management and Budget in two parts: the baseline request and the addendum, which includes program expansions and other requests beyond the budget development criteria.

### Board of Supervisors' Action on the Carryover Review

Carryover revisions represent the first formal revision to the current year Adopted Budget. After public hearings to allow County citizens to voice their opinions on potential Carryover adjustments, the Board of Supervisors takes action on the Carryover Review as submitted by the County Executive.

| September |     |     |     |     |     |     |
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| 17       | 18  | 19  | 20  | 21  | 22  | 23  |
| 24       | 25  | 26  | 27  | 28  | 29  | 30  |

## September through November

### Review of Budget Submissions

The Department of Management and Budget reviews each agency's budget submission and provides recommendations to the County Executive. These recommendations consist of expenditure analyses and evaluations of agency goals, objectives, and performance measures. This review culminates in an agency narrative, which is included in a package forwarded to the County Executive for review and decision, and ultimately published in the Advertised Budget Plan.

| December |     |     |     |     |     |     |
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| January |     |     |     |     |     |     |
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| 26      | 27  | 28  | 29  | 30  | 31  |     |

## December through Early January

### Department of Management and Budget

The Department of Management and Budget finalizes recommendations on upcoming fiscal year requirements. These recommendations are forwarded to the County Executive, the Deputy County Executives, the Chief Financial Officer and the Chief Information Officer.

### Senior Management Meetings

The County Executive meets with the Senior Management Team to discuss budget issues and priorities for the upcoming year and beyond.

### County Executive Meetings

The County Executive, Deputy County Executives, Chief Financial Officer, Chief Information Officer and Department of Management and Budget staff meet to discuss budget recommendations.

# BUDGET PROCESS

## THE BUDGET CYCLE

| February |     |     |     |     |     |     |
|----------|-----|-----|-----|-----|-----|-----|
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| 16       | 17  | 18  | 19  | 20  | 21  | 22  |
| 23       | 24  | 25  | 26  | 27  | 28  |     |

## February

The County Executive releases the upcoming year's Advertised Budget Plan, which summarizes estimated revenues, expenditures, transfers, agency goals, objectives and performance data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

| March |     |     |     |     |     |     |
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| April |     |     |     |     |     |     |
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| 13    | 14  | 15  | 16  | 17  | 18  | 19  |
| 20    | 21  | 22  | 23  | 24  | 25  | 26  |
| 27    | 28  | 29  | 30  |     |     |     |

## March through April

### Third Quarter Review

In mid-March, the Department of Management and Budget conducts the Third Quarter Review on the current year Revised Budget Plan including a line item analysis of expenditure requirements. The Department of Management and Budget's recommendations are forwarded to the County Executive for review and adjustment. The package is then forwarded to the Board of Supervisors for action.

### Public Hearings

Public hearings are held on the upcoming year's Advertised Budget Plan, the Capital Improvement Program and the Third Quarter Review providing a forum for County citizens to voice their opinions.

### Board of Supervisors' Action on the Third Quarter Review and the Advertised Budget Plan

After public hearings, the Board of Supervisors approves the Third Quarter Review. Included are revisions to current year revenue estimates, which are used as the basis for final adjustments to the next fiscal year's budget. Following the public hearings on the Advertised Budget Plan, the Board of Supervisors conducts a mark-up session in which adjustments to the Advertised Budget Plan are made.

### Board of Supervisors' Action on the Adopted Budget Plan and Tax Rate

Following the mark-up session, the Board of Supervisors adopts the budget and establishes tax rates for the upcoming year.

| June |     |     |     |     |     |     |
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| 22   | 23  | 24  | 25  | 26  | 27  | 28  |
| 29   | 30  |     |     |     |     |     |

## June

### Adopted Budget Plan Distributed

Copies of the Adopted Budget Plan are distributed on CD-ROM to all County agencies and made available at County libraries and at the Publications Center in the Government Center. The budget is also published on the Department of Management and Budget's website: <http://www.fairfaxcounty.gov/dmb>.

# HOW TO READ THE BUDGET

## **BASIS OF ACCOUNTING AND BUDGETING**

A budget is a formal document that enables the County to plan for the future, measure the performance of County services, and help the public to understand where revenues come from and how they are spent on County services. The budget serves many purposes and addresses different needs depending on the “audience” – County residents, Federal and State regulatory authorities, elected officials, other local governments, taxpayers or County staff.

The budget must comply with the *Code of Virginia* and regulatory requirements. According to the *Code of Virginia*, Fairfax County is required to have a balanced budget and to undergo an annual financial audit by independent auditors. Thus, the budget outlines the required information to serve legal and financial reporting requirements. The budget is prepared and organized within a defined basis of budgeting and financial structure to meet regulatory and managerial reporting categories of expenditures and revenues. The Commonwealth of Virginia requires that the County budget be based on fund accounting, which is a system that matches the sources of revenue (such as taxes or service fees) with the uses (program costs) of that revenue. Therefore, the County budgets and accounts for its revenues and expenditures in various funds.

### **Accounting Basis**

Each fund is considered a separate accounting entity, with operations accounted for in a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.



Governmental and agency funds are accounted for on a modified accrual basis of accounting. Revenue is considered available and recorded if it is collectible within the current period or within 45 days thereafter, to be used to pay liabilities of the current period. Expenditures are generally recorded when the related fund liability is incurred, with the exception of certain liabilities recorded in the General Long-Term Obligations Account Group.

Proprietary, pension, and non-expendable trust funds utilize the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

### **GASB – 34**

During FY 2004, the County continues to use the new Governmental Accounting Standards Board's (GASB) Statement Number 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, financial reporting model, otherwise known as GASB-34. These new standards changed the entire reporting process for local governments. The standards required new entity-wide financial statements, in addition to the current fund statements and other additional reports such as Management Discussion and Analysis. Infrastructure values will be reported, and various changes in accounting have been implemented. Full implementation of the defined GASB-34 components occurred in FY 2002 and were reflected in the FY 2002 Comprehensive Annual Financial Report (CAFR).



# HOW TO READ THE BUDGET

## Budgetary Basis

Annual budgets spanning the fiscal year (July 1 – June 30) are prepared on an accounting basis, with certain exceptions. For Governmental Funds, the value of donated food is not budgeted, but is reported in financial statements. In addition, while the full value of capital lease transactions is recorded when initiated for financial purposes, only the lease payment due in a given year is included in the budget. For Proprietary Funds, depreciation expenses are not budgeted, but are recorded and reported for financial purposes.

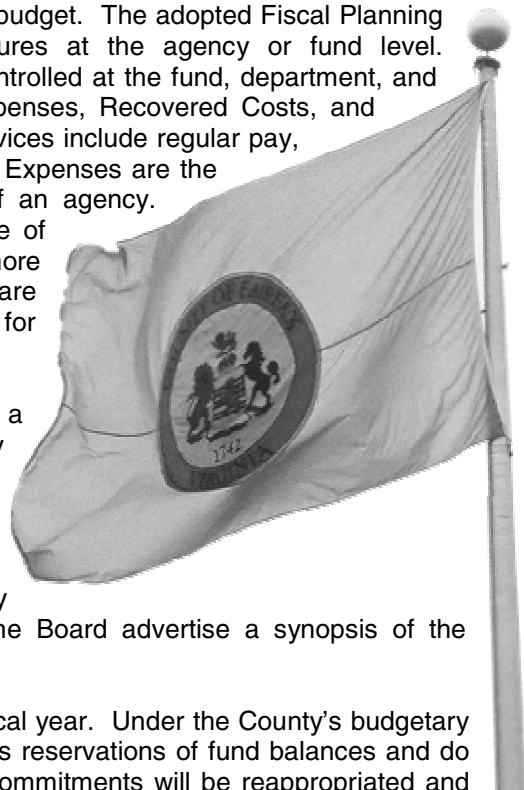
***The County's basis of budgeting is consistent with generally accepted accounting principles.***

The budget is controlled at certain legal and managerial/administrative levels. The *Code of Virginia* requires that the County adopt a balanced budget. The adopted Fiscal Planning Resolution places legal restrictions on expenditures at the agency or fund level. Managerial budgetary control is maintained and controlled at the fund, department, and character (i.e., Personnel Services, Operating Expenses, Recovered Costs, and Capital Equipment) or project level. Personnel Services include regular pay, fringe benefits, and extra compensation. Operating Expenses are the day-to-day costs involved in the administration of an agency. Capital Equipment reflects items that have a value of more than \$5,000 and an expected lifetime of more than one year, and Recovered Costs are reimbursements from other County agencies for specific services that have been provided.

During the fiscal year, budget reviews held on a quarterly basis (quarterly reviews) are the primary mechanism for revising appropriations. State law requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed \$500,000 or one percent of revenues. In addition, any amendment of \$500,000 or more requires that the Board advertise a synopsis of the proposed changes.

All annual appropriations lapse at the end of the fiscal year. Under the County's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be reappropriated and honored the subsequent fiscal year.

The County's Department of Management and Budget is authorized to transfer budgeted amounts between characters or projects within any agency or fund. The budget process is controlled at the character or project level by an appropriations system within the automated financial accounting system. Purchase orders are encumbered prior to release to vendors and those that exceed character level appropriations, are not released until additional appropriations are available.





# HOW TO READ THE BUDGET

## DEPARTMENTS AND PROGRAM AREAS

The County's departments and program areas are easiest to understand if compared to a filing cabinet. Each drawer of the filing cabinet is a separate fund type/fund, such as Special Revenue, and within each drawer or fund there are many file folders which represent County agencies, departments or funds. County organizations in the General Fund are called agencies or departments, while organizations in the other funds are called funds. For example, the Health Department, which is a General Fund agency, is one agency or folder in the General Fund drawer.

For reporting purposes, all agencies and departments in the General Fund are grouped into "program areas". A program area is a grouping of County agencies or departments with related Countywide goals. Under each program area, individual agencies and departments participate in activities to support the program area goals. The Public Safety Program Area, for example, includes the Police Department, and the Fire and Rescue Department, among others.

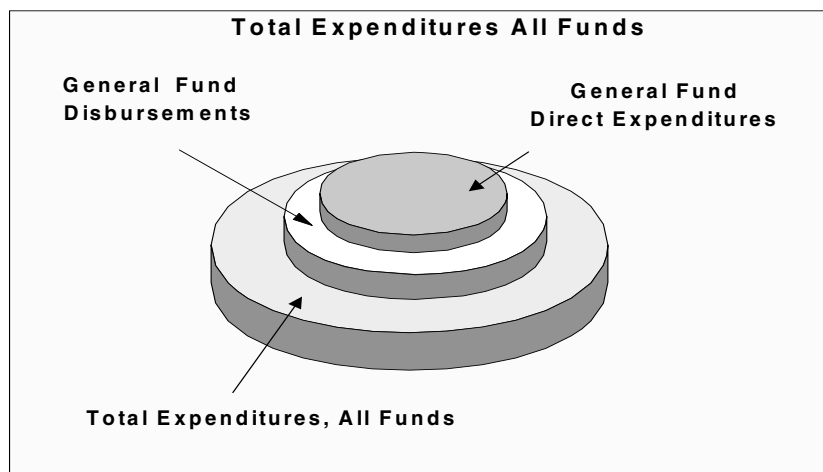
While most of the information in the budget is focused on an agency or fund, there are several schedules that combine different sources of information such as General Fund receipts and expenditures, County position schedules, and other summary schedules.

## COUNTY EXPENDITURES AND REVENUES

### County Expenditures

Expenditures for Fairfax County services and programs can be categorized as three concentric circles. Each circle encompasses the funds inside it:

- ◆ In the smallest circle are the General Fund Direct Expenditures that are used to run the day-to-day operations of most County agencies.
- ◆ The second largest circle is General Fund Disbursements. This circle includes General Fund Direct Expenditures and General Fund transfers to other funds, such as the Fairfax County Public Schools and Metro transportation system, and the County's debt service. The transfer of funding to the County Public Schools, including debt service, accounts for 52.7 percent of the County's disbursements in FY 2004.
- ◆ The largest circle is Total Expenditures. It represents expenditures from all appropriated funds.



# HOW TO READ THE BUDGET

## County Revenues

The revenue Fairfax County uses to fund its services and programs is generated from a variety of sources:

- ◆ The General Fund portion of Total Revenues consists of several major components, the two largest being Real Estate Tax revenues and Personal Property Tax revenues. In FY 2004, these categories are estimated to account for approximately 59.1 percent and 18.5 percent of the total General Fund revenues, respectively. Please note that a portion of the Personal Property Taxes are paid to the County by the State. These funds are included in the aforementioned Personal Property Tax total, rather than in Revenue from the Commonwealth. Local Taxes, which includes Local Sales Tax receipts, Consumer Utility Taxes, and Business Professional and Occupational License Taxes comprise approximately 14.0 percent of General Fund revenues in FY 2004. The remaining revenue categories, including Revenue from the Federal Government, Fines and Forfeitures, Revenue from the Use of Money and Property, Revenue from the Commonwealth, Recovered Costs, Charges for Services, and Permits, Fees and Regulatory Licenses make up 8.4 percent of the total.
- ◆ Total Revenues consist of all revenues received by all appropriated funds in the County. Total Revenues include all General Fund revenues, as well as sewer bond revenue, refuse collection and disposal fees, and revenue from the sale of bonds.

# HOW TO READ THE BUDGET

## FINANCIAL STRUCTURE

| <u>Fund Type</u>          | <u>Volume Reference</u> | <u>Fund/Fund Type Title</u>                      | <u>Purpose</u>   | <u>Revenue</u>  |
|---------------------------|-------------------------|--|--|---|
| <b>GOVERNMENTAL FUNDS</b> |                         |  |  |   |
| G00                       | Volume 1                | General Fund                                     | Accounts for the cost of general County government.  | Primarily from general property taxes, other local taxes, revenue from the use of money and property, license and permit fees, and State shared taxes.  |
| G00                       | Volume 2                | Revenue Stabilization Fund                       | Established by the Board of Supervisors in FY 2000 to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy.  | Minimum of 40 percent of non-recurring balances identified at the Carryover and Third Quarter Reviews transferred to the Fund until a maximum balance of 3 percent of General Fund Disbursements is attained. |
| G10<br>H14<br>P17         | Volume 2                | Special Revenue Funds                            | Account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.   | A variety of sources including fees for service, General Fund transfers, Federal and State grant funding, cable franchise fees, and special assessments.  |
| G20                       | Volume 2                | Debt Service Funds                               | Account for the accumulation of resources for and the payments of general obligation bond principal, interest and related expenses.  | General Fund transfers and special assessment bond principal and interest from special assessment levies.   |
| G30<br>H34<br>P37         | Volume 2                | Capital Project Funds                            | Account for financial resources used for all general County and School construction projects other than Enterprise Fund construction.  | General Fund transfers, bond proceeds, and miscellaneous contributions.   |
| <b>PROPRIETARY FUNDS</b>  |                         |  |  |   |
| G40                       | Volume 2                | Enterprise Funds (Wastewater Management Program) | Account for operations financed and operated in a manner similar to the private sector. The County utilizes Enterprise Funds for the Wastewater Management Program, which provides construction, maintenance, and operation of the Countywide sewer system.  | User charges to existing customers for continuing sewer service and availability fees charged to new customers for initial access to the system.  |
| G50                       | Volume 2                | Internal Service Funds                           | Account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a reimbursement basis.   | Reimbursement via various inter-governmental payments, including the General Fund, for services and goods provided.   |
| <b>FIDUCIARY FUNDS</b>    |                         |  |  |   |
| G60<br>G70<br>H74<br>P77  | Volume 2                | Trust and Agency Funds                           | Account for assets held by the County in a trustee or agency capacity. Trust funds are usually established by a formal trust agreement. Agency funds are custodial in nature and are maintained to account for funds received and disbursed by the County for various governmental agencies and other organizations. | Various inter-governmental payments, including the General Fund, and contributions by participants.   |



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V I R G I N I A

February 24, 2003

Honorable Board of Supervisors  
County of Fairfax  
Fairfax, Virginia

Madam Chairman, Ladies and Gentlemen:

I am pleased to transmit to the Board of Supervisors and the citizens of Fairfax County my budget proposal for Fiscal Year 2004 which totals \$4,468,178,440, including General Fund Disbursements of \$2,577,297,381 that represent a 4.12 percent increase over the *FY 2003 Revised Budget Plan*. This includes General Fund Direct Expenditures of \$954,124,495, an increase of \$6,960,253 or 0.73 percent over the *FY 2003 Revised Budget Plan*. The FY 2004 Advertised Budget Plan is in conformance with the Board's Budget Guidelines that limit County and School expenditure increases to the projected growth in available revenues.

My approach in developing the FY 2004 budget was both measured and comprehensive. This budget proposal includes a combination of strategies to close the gap between available resources and requirements, while balancing the impact of increasing real estate assessments against community needs. Designed as a package of expenditure and revenue initiatives, the FY 2004 budget proposal supports the Board's priorities while identifying opportunities for program reassessment, reorganization and redesign. It incorporates a real estate tax rate reduction for the second consecutive year, includes revenue enhancement and diversification recommendations, and proposes fee increases to maximize cost recovery. And for the third straight year, the FY 2004 budget recommendation requires reductions in nearly all County agencies, while compelling them to absorb the cost of inflation and population growth. It includes a net reduction of 49/52.44 SYE positions and represents a significant challenge to continue to provide high quality services. Based on two previous years of reductions, there was little flexibility for cutting around the edges; exhaustive analysis has left us little choice but to reduce or eliminate programs.

In April 2002, the Board of Supervisors provided guidance for the development of the FY 2004 budget. As part of that message, the Board directed that the budget for FY 2004 include a reduction in the real estate tax rate if assessments continued to increase significantly. Accordingly, based on assessment information that continues to reflect a double-digit increase in residential equalization, I have included in this budget proposal a 2 cent reduction in the real estate tax rate, from \$1.21 to \$1.19 per \$100 of assessed value. While I appreciate the need to provide County property owners with some tax relief from rising assessments associated with the robust residential real estate market, I am cautiously recommending this adjustment. I am concerned about ongoing service requirements and the County's ability to meet them, both in the near and long-term. Given the current economy, real estate taxes account for almost all of the County's revenue increase since other sources such as sales tax, interest on investments, and revenue from the Commonwealth are flat or declining. In just three years – from FY 2001 to FY 2004 – the share of the revenue base attributable to real estate taxes has increased from 50.7 percent to 59.1 percent. This places us in a precarious position of over-reliance on this property tax. The following factors greatly limit the choices we have in addressing the FY 2004 budget:

- Due to the current economy, there is little or no growth in other revenue sources. All other revenue is increasing only \$5,054,367 or 0.2 percent of total General Fund revenue.
- The State limits Fairfax County's ability to access other sources of revenue to alleviate the pressure on real estate taxes. Counties do not even have the same authority as cities in Virginia to diversify their revenue bases. Efforts to equalize counties' taxing authorities and diversify Fairfax County's revenue base have again been defeated in the General Assembly.
- The State's current fiscal crisis results in less funding for local governments. With a \$6 billion deficit over the 2002-2004 biennium, revenue to local government, which comprises more than 40 percent of the Commonwealth's budget, is being reduced. To date, the County and Schools have lost over \$50 million, with the possibility of future cuts.
- Fairfax County continues to experience population growth, which has implications for public education, public safety, and human services. The complexity and criticality of these and other County services also continue to increase.

As you are aware, we cannot shortchange the future by simply making one-time fixes to the base. Any adjustments must be recurring to maintain fiscal integrity as articulated in our *Ten Principles of Sound Financial Management* first adopted in 1975 and updated and reaffirmed in April 2002 to address changing economic conditions and management practices. The FY 2004 budget is anything but 'status quo.' We spent considerable time this past fall looking at County operations and examining the impact of a 5 percent reduction on all agencies' budgets as well as other identified 'Targets of Opportunity.'

#### ***Reductions/Reorganizations/Redesigns***

In order to balance the budget, while reducing the tax rate, a net total of \$22.5 million in programmatic reductions is necessary. As we began development of the FY 2004 budget, I asked agencies to scrutinize their budgets to identify potential reductions, recognizing that based on two previous years of decreases, the FY 2004 cuts would result in programmatic and service impacts. I asked each agency to identify cuts equal to 5 percent of their budget. In addition, I asked staff to identify 'Targets of Opportunity' which ranged from total program elimination to redesign/reorganization initiatives that would result in savings beyond the 5 percent level. My objective was to enable us to focus on our core service responsibilities, reducing staff support for important, yet non-mandated services. We have required agencies to redesign work processes by eliminating positions and relying on remaining staff to continue service at reduced levels. Although difficult given the previous years' reductions, staff once again approached the task with a forthright diligence for which I am very appreciative. It is a difficult task to abandon programs that were created to serve citizens; however, we all recognize, as with our own household budgets, that we must prioritize scarce resources.

Unfortunately, citizens will feel the impact in areas such as reduced library materials, longer wait times for some services, decreased service hours, and increased user fees to help offset the cost of various programs. These are steps being taken all across the country as state and local governments struggle to balance their budgets. Based on fiscal conditions, we were forced to recommend elimination of programs such as the Adult Health and Dental Partnership Program; the Marine Patrol program in the Police Department; Operation Match for homesharing; and much of the County's TARGET tax collection program.

In my review of agency 5 percent reductions, I have identified decreases totaling \$22.5 million. These reductions affect nearly 90 percent of all County General Fund and General Fund-Supported agencies. A summary chart of the agencies affected, funding decreases, and the impact follows this letter. Details of each of these reductions are included within the individual agency narratives in Volumes 1 and 2 of the FY 2004 Advertised Budget Plan.



My proposed budget includes a net reduction of 49/52.44 SYE positions including the abolishment of a 114/114.65 SYE positions in a number of agencies to achieve cost savings. Offsetting this decrease is an increase of 65/62.21 SYE positions for new facilities and public safety requirements.

### ***Revenue Enhancements***

Also included are General Fund and General Fund-Supported revenue enhancements totaling \$5.1 million associated with increased user fees, permits, fines, fares and the E-911 tax to bring them more in line with surrounding localities and achieve greater cost recovery. It is important to note that Charges for Services, the category for most County fees, comprises only 1.5 percent of the FY 2004 Advertised Budget Plan General Fund revenue. The revenue adjustments proposed are equal to approximately 0.2 percent of total FY 2004 General Fund revenues; however, they ensure that users participate more fully in the cost for particular services rather than all taxpayers bearing the burden.

### ***The Environment We Face***

The 21<sup>st</sup> Century has brought challenges we previously considered only in hypothetical 'worst case' scenario planning. The spread of the West Nile virus during 2002 requires additional resources and the development of new strategies to mitigate this serious health danger. With the region already on edge from the terrorist events of 2001 and the potential for additional threats, the sniper rampage this past fall further exacerbated our fragile sense of security and placed significant demands on the County's public safety system. The world seems to have become a more dangerous place in recent years, requiring us to prepare for previously unthinkable threats such as bioterrorism, and planning for contingencies such as mass smallpox inoculations. However, as we have witnessed time after time, County staff continues to rise to the occasion, demonstrating that our personnel are our first-line defense and our most important resource.

To borrow from strategic planning terminology, the FY 2004 Advertised Budget Plan that I am proposing takes into account our strengths and weaknesses as well as opportunities and threats. In comparison to other budgets, the choices we make for FY 2004 are not the easiest, but they are also not the most difficult we have faced. We have weathered far worse fiscal crises such as when total revenue growth was negative. Fairfax County has persevered because we have steadfastly adhered to our *Ten Principles of Sound Financial Management*, while addressing the community's priorities in the most cost-effective manner. You will see that this is not a 'business as usual' budget. Accordingly, the following sections provide context for the types of choices we must make this year.

## **THE ECONOMY**

### ***The National Economy***

The U.S. economy's slow growth has continued into 2003. While earlier predictions had forecasted stronger growth, reports on the economy are now more subdued. Federal Reserve Chairman Alan Greenspan has used the term "soft patch" to describe the slowing of economic growth that began last summer. Another sign of the shaky economy was a statement issued by the National Bureau of Economic Research, which is the accepted arbiter of when recessions begin and end. It declined once again to declare that the national recession, which began in March 2001, has come to an end.

Reports on consumer spending have been consistently weak, with disappointing holiday sales mostly at or below last year's levels. Even vehicle sales, which jumped in the last quarter of 2002 based on buyer incentives, are at a four-year low. Job growth is negligible and many economists are concerned about the continued loss of jobs – nearly 181,000 in November and December 2002. On the positive side, recently released manufacturing news indicates that

activity rebounded in December with new orders reaching a nine-month high. Low inventories should spur purchasing momentum; however, with consumer confidence hovering at historic lows, businesses are reluctant to take significant risks by expanding too much. Virtually the only engine driving the economy to any significant degree is the real estate housing market. Fueled by attractively low interest rates, first-time buyers are investing in housing in record numbers and existing homeowners are tapping into their equity, which is helping to provide additional buying power and keep the economy from sinking further.

Government spending has been increasing at the federal level, with the Bush administration and some in Congress calling for an additional stimulus package to help jump-start the economy as well as address various homeland security issues. There are projections that the federal deficit, brought under control in recent years, could reach as high as \$300 billion, not including the price tag on a war with Iraq. This deficit reflects the effects of the tepid economy, reduced tax receipts, and the cost of the President's economic proposal. However, federal officials term the projected deficit of approximately 2-3 percent of the national economy to be "manageable."

### ***The State Economy***

The State's budget deficit is more alarming and has a clearer and more direct impact on Fairfax County. Between 2002-2004, Virginia's Governor and legislators will have faced a \$6 billion deficit. This equates to over \$800 for every man, woman and child in the Commonwealth. Serious budget problems are still ahead for Virginia lawmakers who will face an additional \$1 billion deficit in the 2004-2006 biennium due to increased health care and other cost increases as well as the one-time strategies used to address the 2002-2004 budget problems.

Since FY 2002, over \$50 million in State aid for Fairfax County has been cut. These reductions have affected the Fairfax County Public Schools as well as County functions such as the Library, Juvenile Court, and the Health Department. Final budget adjustments necessary as the General Assembly addresses the remaining 2002-2004 gap and the State's plan for addressing the 2004-2006 biennium will be critical for Fairfax County. With more than 40 percent of the State's budget going to local government, additional reductions in State revenue to Fairfax County are likely.

### ***The Local Economy***

In some ways, the local economy mirrors the experience of the national and state economies. However, as it has in the past, the County's economy was not hit as hard and is expected to grow faster and support larger gains than the metropolitan area, the state and the national economy. Fairfax County's Leading Index, designed to forecast the performance of the County's economy nine to twelve months in advance, is outperforming its 12-month moving average and is pointing to renewed growth in the economy by mid-2003. November's 2.5 percent unemployment rate is a decrease from the 3.0 percent level a year ago. The strength of the housing market and renewed job growth over the next year will clearly be important to improvement in the local economy.

It may take longer, however, for improvements in the economy to be translated into higher revenue growth in categories other than real estate taxes. As long as interest rates remain low, the yield earned on County investments will be constrained. The FY 2004 estimate for Interest on Investments is the same as the *FY 2003 Revised Budget Plan* of \$13.4 million, which represents a decrease of \$12.0 million or 47.2 percent from the FY 2002 level of \$25.4 million. The FY 2002 actual itself was a decrease of \$30.9 million or 54.9 percent from the FY 2001 actual of \$56.3 million. Personal property tax revenues, dependent on both vehicle sales activity and prices, as well as business investment, will also be subdued by market forces and business confidence. Consumer confidence continues to affect sales tax receipts, which are down 1.4 percent on top of last year's 5.9 percent decrease. In the last 30 years, only three years – FY 1991, FY 2002 and FY 2003 – have had negative growth in sales tax revenues.

Other categories continue to trend flat, with little significant increase projected. And so while the County's economic performance improves somewhat, I am not optimistic that County revenue growth will pick up significantly. It is ironic that the County's economic growth, which plays such a key role in the region's and the Commonwealth's recovery, may not be sufficient to sustain marked resource increases to meet our own growing needs.

## **THE IMPACT OF THE ECONOMY ON THE COUNTY BUDGET**

As I noted to the Board in November, economic factors as well as intergovernmental budget problems continue to have a profound impact on the County's General Fund revenues, both in FY 2003 and for FY 2004.

### ***Status of FY 2003 Budget***

I anticipate that the *FY 2003 Third Quarter Review* will not result in identification of significant available balances. Based on year-to-date receipts and projections for the remaining fiscal year, FY 2003 revenues are anticipated to be relatively flat with projected increases in some categories being offset by decreases in areas such as interest revenue, sales tax, and revenue from the Commonwealth.

At this time, our FY 2003 revenue estimate assumes a net increase of \$5.3 million over the Revised Budget Plan, an increase of only 0.2 percent. Increased revenue totaling \$19.6 million results in part from higher than projected current and delinquent property tax collections based on ongoing enforcement initiatives including the efforts of the four additional Department of Tax Administration positions approved by the Board as part of the *FY 2002 Carryover Review*. Business, Professional and Occupational License (BPOL) tax receipts are stronger and Recordation Tax/Deed of Conveyance collections reflect a higher number of refinancings than previously anticipated due to continued low interest rates. In addition, we have successfully pursued and obtained additional one-time federal pass-through reimbursement for Department of Family Services child care services.

Offsetting these increases are reductions totaling \$14.3 million. The County's investment interest income has been severely affected by interest rate reductions by the Federal Reserve over the past two years. During calendar year 2001, interest rates were reduced 11 times for a total of 4.75 percentage points. The latest rate reduction occurred in November 2002 when the Reserve reduced rates 50 basis points. As a result, the anticipated FY 2003 yield on investment is reduced from 1.8 percent to 1.4 percent for another FY 2003 reduction of \$4.6 million. Interest revenue to the General Fund has decreased from \$56.3 million in FY 2001 to \$13.4 million in FY 2003, a drop of over 75 percent. Revenue from the Commonwealth is also reduced in FY 2003 because of budget reductions in State reimbursements for juvenile court residential facilities, reimbursements from the State Compensation Board, and State public assistance funding. Revenue reductions in these and other related categories total \$1.9 million. Based on retail sales information to date, our estimate for sales tax receipts is reduced by \$1.8 million, reflecting an annual reduction of 1.4 percent. Through December, receipts that reflect FY 2003 sales through October are down 1.4 percent from the same period in FY 2002. Other major FY 2003 revenue reductions include a decrease of \$0.8 million in Transient Occupancy tax revenues and a reduction of \$1.9 million in utility tax and utility consumption taxes as well as \$1.5 million in inspection fees based on year-to-date receipts and projections for the remainder of the fiscal year. Details of these revenue adjustments are included in the Revenue Section of this Overview volume.

We will be reflecting final FY 2002 audit adjustments as part of the *FY 2003 Third Quarter Review*, which will result in an additional \$5.96 million to the FY 2003 balance. These adjustments are primarily necessary to properly record the impact of accrued leave balances in accordance with the implementation of the new Governmental Accounting Standards Board (GASB) requirements. This is a one-time restatement of compensated absences that results in one-time savings for the General Fund and certain other governmental funds. The net impact of these audit adjustments, revised revenue estimates, and the General Fund balance as of the *FY 2002 Carryover Review* is a balance of \$11.4 million.

I will be recommending a number of essential expenditure adjustments as part of the *FY 2003 Third Quarter Review* based on pressing needs. These include funding in the amount of \$1.6 million to support overtime requirements in our public safety agencies as the result of the sniper investigation and response as well as FLSA requirements imposed by the State, an additional \$0.7 million for the FY 2003 cost of the West Nile virus treatment program, and \$2.1 million to offset revenue losses and funding requirements of the Comprehensive Services Act program and the Public Safety Communications Center. Additional funding of \$2.1 million is necessary to continue the annual replacement program of CONNECTOR buses and to fund land acquisition costs associated with the County-State partnership to develop a public safety and transportation complex at the Camp 30 site. Finally, I have identified \$4.1 million to address continued increases in the health insurance program and to begin to fund reserve requirements. Even with this funding, annual premium increases of 25 percent will be necessary. Given these requirements as well as adjustments necessary based on prior Board action, I anticipate that the full balance of \$11.4 million will be required.

Details of these adjustments will be included in the *FY 2003 Third Quarter Review* for the Board's consideration. Furthermore, I have instructed County agencies that there is no flexibility in the County's FY 2003 budget and that they must live within their current appropriation levels for all requirements, with the exception of the items noted above.

#### ***FY 2004 Revenues***

FY 2004 General Fund revenues total \$2,585,489,909, an increase of \$147,134,509 or 6.03 percent over the *FY 2003 Revised Budget Plan*. In FY 2004, as in FY 2003, the growth in revenues is due almost entirely to the increase in residential real estate assessments. In fact, absent the increase in real estate tax revenue, all other categories of revenue increased a slight \$5.1 million, less than one-half of one percent of all General Fund revenue! Revenue from current real estate taxes will make up 59.1 percent of our total revenue base, up from 50.7 percent in FY 2001. I find this trend toward increasing reliance on the real estate tax alarming and cause for continued discussion at both the local and state levels.

For a number of years, the Board of Supervisors and staff have advocated changes in the local government tax structure. Numerous studies at the State level have reviewed and made recommendations against Virginia's restrictive tax policies that currently limit a local government's abilities to make resource decisions necessary to provide for public services. Under the current structure and excluding real estate taxes, nearly 90 percent of the County's revenues are capped, limited or controlled by the State. Each of these categories is tightly constrained by the State, which has either placed a cap on the tax, controls use and expenditure of the tax revenues within the local jurisdiction, or can exempt entire categories of taxing entities from paying certain taxes without involving the locality. Making matters worse, cities and counties in Virginia do not even have the same access to revenue sources. Cities, for example, can levy a meals tax without referendum and can increase their transient occupancy and cigarette taxes without General Assembly approval. Counties cannot. This structure places more and more of the responsibility for funding essential County services on the residential real estate taxpayer, particularly during challenging economic periods. If Fairfax County had the same taxing authority and rates as the cities of Fairfax, Alexandria or Falls

Church, the County could realize additional revenue of as much as \$76.2 million. With each penny of the real estate tax equivalent to approximately \$13 million, it is astounding to note the degree to which the real estate tax rate could be reduced if Fairfax County was able to diversify its revenue base as its neighbors have.

As I noted earlier, my FY 2004 budget proposal includes a real estate tax rate reduction of 2 cents. Even with this reduction, County homeowners will pay an average increase of \$424 or 12.66 percent over last year. In FY 2004, total real estate assessments are up 12.48 percent. Growth based on equalization or the annual reassessment of property comprises 9.94 percent of the increase, while growth from new construction is 2.54 percent. Most significant is the increase in residential equalization of 14.55 percent in FY 2004, which is slightly less than the FY 2003 residential equalization of 16.27 percent but is still very strong. This increase is reflective of very robust local housing market activity that is persistently pushing up residential real estate values. Growth in median sales prices for existing and new homes is double-digit again in FY 2004 for all types of housing stock – single-family, townhouse and condominium units. Our FY 2004 residential real estate assessments reflect this price appreciation. FY 2004 is the fourth consecutive year of residential equalization over 1 percent for a total change of 58.5 percent since FY 2000. To put that in perspective, from FY 1992 to FY 2000, the average annual change in residential assessment for the existing housing stock actually reflected a loss in assessed value of 0.62 percent.

The increases in residential real estate since FY 2001 and in FY 2004 in particular, have supported County programs and services. In FY 2004, as in the last several years, most other major General Fund revenue categories have been flat or actually declined. Non-residential real estate tax assessments for FY 2004 reflect a loss in value, the first negative year since FY 1996. The national, state and regional economies have all impacted these values. As the economy has slowed, office space leased or purchased in anticipation of expansion has not been needed, which has increased available sublease space and worsened office vacancy rates. According to the Economic Development Authority, our overall office vacancy rate rose from 3.5 percent at the end of 2000 to 6.4 percent in 2001 to 10.2 percent for the first half of 2002. Including sublet space, the office vacancy rate increases to 16.5 percent. As a result of the rising office vacancy rates, the increased supply of sublet space and recent sales activity, the values of elevator offices (mid- and high-rises) which make up 40.2 percent of the overall nonresidential tax base fell nearly 11 percent. As a consequence, the commercial-industrial percentage in FY 2004 is 19.14 percent, the lowest rate since FY 1996's 19.04 percent rate. Other major revenue sources such as personal property, sales, BPOL, and utility tax receipts are projected to have only very modest increases in FY 2004 based on the assumption of some near-term improvement in the economy.

In light of the continued possibility of additional State revenue reductions and the potential that FY 2004 revenue estimates may prove to be overly optimistic, e.g., a war with Iraq may yet worsen the economy, I have held a reserve of \$7.55 million. This small reserve, which represents approximately one-fourth of 1 percent of total revenue, will be used to offset any additional fallout from a continued economic downturn as well as address further State reductions.

As noted earlier, I am recommending a number of fee and fare increases for FY 2004 to help offset the cost of service. Staff has reviewed our current fee structure, evaluating fees in terms of comparability to other public and private service providers, their current cost recovery, and any flexibility within authorized rates. In a number of areas, the County already increases fees annually. For example, the School Aged Child Care (SACC) program implements fee increases annually in conjunction with salary and operating cost increases. Other fees, however, have not been adjusted with the same regularity.

Based on our analysis, I am proposing a number of revenue adjustments. While these fee and fare increases assist in offsetting the cost of some County services, our revenue base lacks the diversification necessary to look beyond the real estate tax base, and specifically our residential tax base, to provide for our growing community, to meet federal and state mandates, and to maintain our quality services and existing infrastructure. I am deeply concerned about the impact of current requirements on the County's residential taxpayers. In reviewing various fee and tax options, staff has identified two additional revenues that are currently permissible under State code: an EMS transport fee and a tax on cellular phone use. At this time, I have not included either the fee or tax in my FY 2004 budget proposal. However, implementation of both could generate funding sufficient to reduce another penny in our real estate tax rate.

An EMS transport fee of \$200 per transport would generate approximately \$2.5 million in revenue. The \$200 fee is equal to or below transport fees charged by surrounding jurisdictions such as the City of Alexandria, Arlington County and the District of Columbia, and is less than the County's cost for providing the service. Most insurance companies cover the cost of ambulance transports and both Medicare and Medicaid will pay approximately 80 percent of the fee. Implementation of an EMS transport fee would include provisions to exempt County residents without insurance or ability to pay.

A cellular phone tax up to 10 percent on consumer monthly charges, up to a maximum of \$30, would generate approximately \$11.0 million. The maximum monthly tax is \$3 per bill or \$36 per year. A growing number of Washington metropolitan area jurisdictions have implemented a cellular phone tax in recent years and based on information from the State, 22 cities, 30 counties and 16 towns in Virginia had a cellular phone tax in 2001.

I have not included either of these in my overall FY 2004 budget recommendation; however, I believe a discussion of these opportunities is important and I look forward to working with the Board to evaluate these and other options.

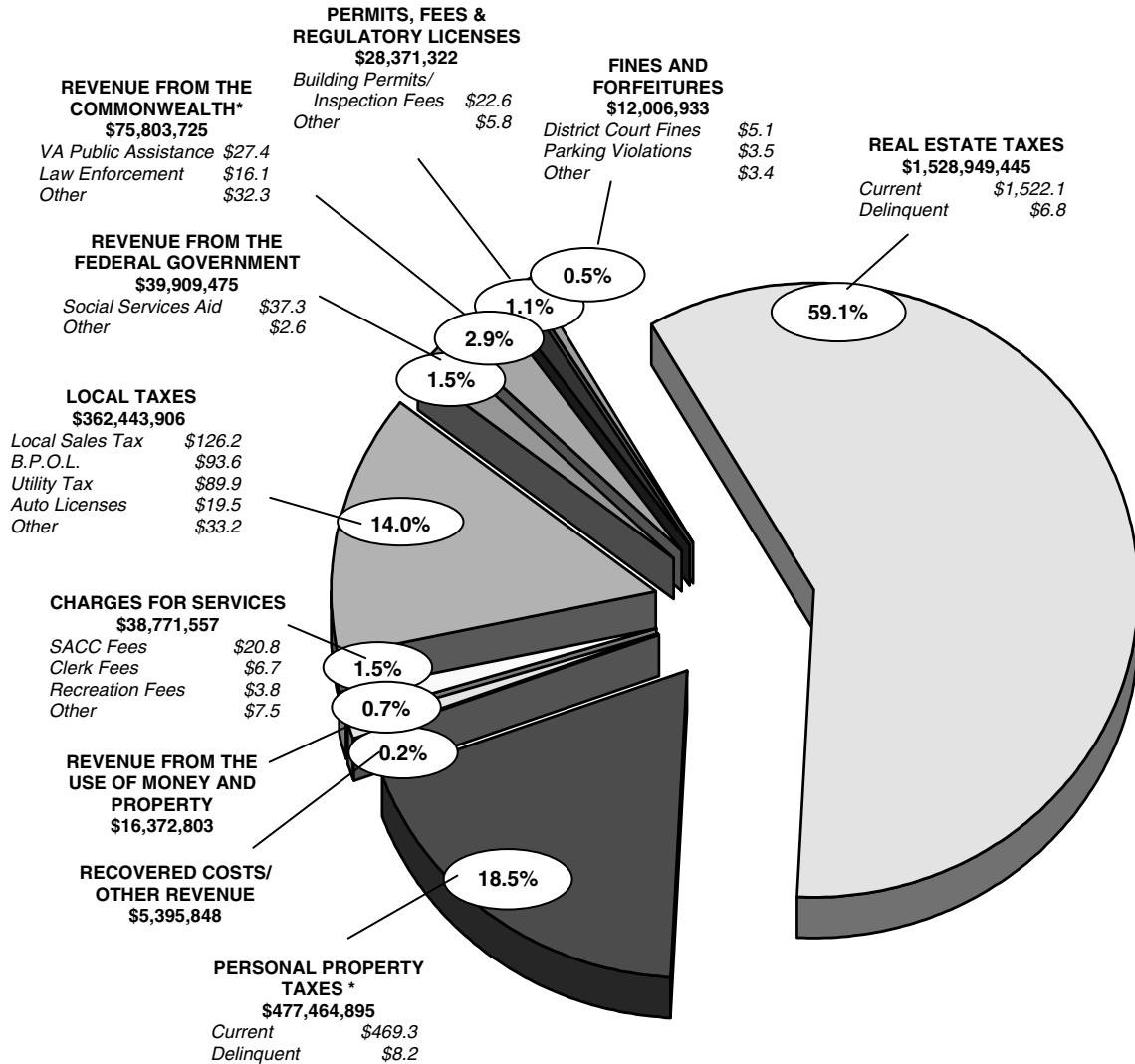
## MAJOR COMPONENTS OF THE BUDGET

The following is a list of the major components of the budget, the highlights of which are summarized on the following pages. Within these sections are the various steps that I am recommending to balance the FY 2004 budget. Details for each of these components are included in Volumes 1 and 2 as well as the Overview of the FY 2004 Advertised Budget Plan.

- General Fund Revenue
- General Fund Disbursements
- County Support for Fairfax County Public Schools
  - School Transfers
  - Other County Support for FCPS
- Support for Public Safety
- Other New Facilities
- Support for Youth, Family and the Community
- Support for Transportation
- Employee Compensation
  - Other Employee-Related Items
- Reorganization/Redesign/Business Operations (including Information Technology)
- Capital Construction Program
- Tax Rate and Fee Adjustments
- Financial Forecast
- Budget Reductions (follows letter)

# FY 2004 BUDGET GENERAL FUND REVENUES

FY 2004 revenues are projected to be \$2,585,489,909, an increase of \$147,134,509 or 6.03 percent over the anticipated FY 2003 level. As was the case last year, this increase is mainly driven by an increase of \$142.1 million in real estate tax revenues. The FY 2004 real estate tax base is projected to grow 12.48 percent due to an increase in equalization of 9.94 percent and growth of 2.54 percent in new construction. While somewhat lower than last year's growth in the real estate base of 15.14 percent, this represents the third year of double-digit increases reflecting strong price appreciation as a result of the current housing market.



\* For presentation purposes, Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes category.



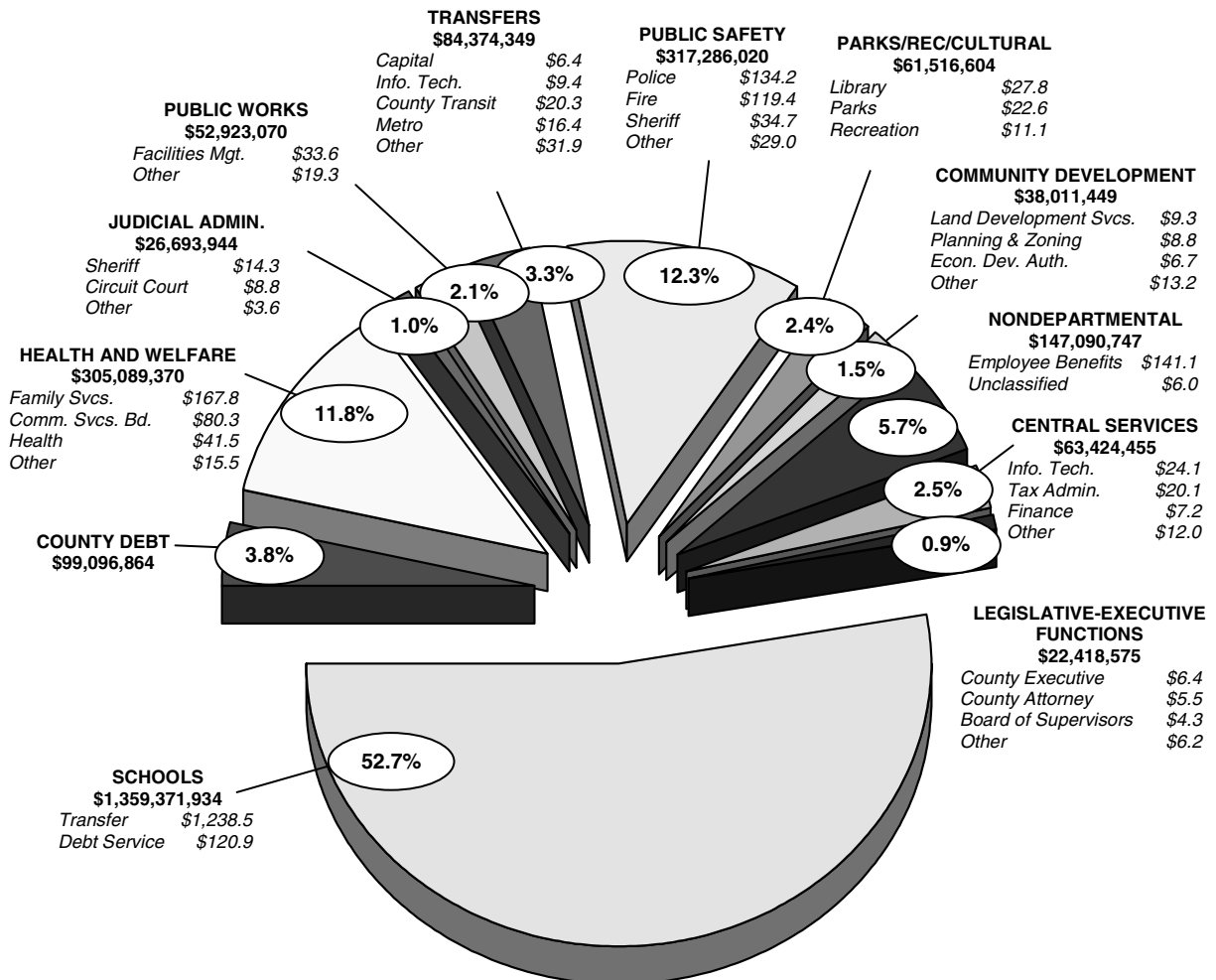
# FY 2004 BUDGET GENERAL FUND EXPENDITURES

FY 2004 General Fund disbursements total \$2,577,297,381, an increase of \$102,065,182 or 4.12 percent over the *FY 2003 Revised Budget Plan*. Of this increase, \$77,724,900 or 76.15 percent is attributable to the County's transfer to the School Operating Fund and School Debt Service. The recommended FY 2004 transfer to the School Operating Fund is \$1,238,475,201, which is an increase of \$70,432,948 or 6.03 percent over FY 2003 and is in conformance with the Budget Guidelines approved by the Board of Supervisors. In addition, the County's contribution to School Debt Service for FY 2004 is \$120,896,733, reflecting an increase of \$7,291,952 or 6.42 percent over the FY 2003 level.

The actual transfer request approved by the School Board on February 13, 2003 is \$1,241,628,915 and reflects an increase of \$73,586,662 or 6.3 percent over the FY 2003 transfer. In order to fully fund this \$3,153,714 increase over the Budget Guidelines, additional resources would have to be considered by the Board of Supervisors.

Recommended General Fund direct expenditures total \$954,124,495 and reflect an increase of \$6,960,253 or 0.73 percent over the *FY 2003 Revised Budget Plan*.

A summary of the major recommendations included in the FY 2004 budget is presented on the following pages. Details concerning each of these items can be found in the various budget volumes.



# SUMMARY GENERAL FUND STATEMENT

(in millions of dollars)

|   | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | Percent<br>Inc/(Dec)<br>Over Revised |
|---|-----------------------------------|--------------------------------------|--|--------------------------------------|
| <b>Beginning Balance<sup>1</sup></b>                                    | <b>\$94.57</b>                    | <b>\$49.50</b>                       | <b>(\$45.06)</b>                       | <b>-47.65%</b>                       |
| <b>Revenue<sup>2</sup></b>  | \$2,438.36                        | \$2,585.49                           | \$147.13                               | 6.03%                                |
| <b>Transfers In</b>   | \$3.17                            | \$1.40                               | (\$1.77)                               | -55.90%                              |
| <b>Total Available</b>  | <b>\$2,536.09</b>                 | <b>\$2,636.39</b>                    | <b>\$100.30</b>                        | <b>3.95%</b>                         |
| <b>Direct Expenditures</b>  | \$947.16                          | \$954.12                             | \$6.96                                 | 0.73%                                |
| <b>Transfers Out</b>  |                                   |                                      |  |                                      |
| School Transfer <sup>3</sup>  | \$1,168.04                        | \$1,238.48                           | \$70.43                                | 6.03%                                |
| School Debt Service   | 113.60                            | 120.90                               | 7.29                                   | 6.42%                                |
| Subtotal Schools  | \$1,281.65                        | \$1,359.37                           | \$77.72                                | 6.06%                                |
| Metro   | \$12.27                           | \$16.45                              | \$4.17                                 | 34.01%                               |
| Community Services Board  | 78.40                             | 80.33                                | 1.93                                   | 2.46%                                |
| Capital Paydown   | 4.76                              | 6.39                                 | 1.63                                   | 34.25%                               |
| Information Technology  | 5.92                              | 9.45                                 | 3.53                                   | 59.58%                               |
| County Debt Service   | 100.09                            | 99.10                                | (0.99)                                 | -0.99%                               |
| Other Transfers   | 44.97                             | 52.08                                | 7.11                                   | 15.81%                               |
| Subtotal County   | \$246.42                          | \$263.80                             | \$17.38                                | 7.05%                                |
| <b>Total Transfers Out</b>  | <b>\$1,528.07</b>                 | <b>\$1,623.17</b>                    | <b>\$95.10</b>                         | <b>6.22%</b>                         |
| <b>Total Disbursements</b>  | <b>\$2,475.23</b>                 | <b>\$2,577.30</b>                    | <b>\$102.07</b>                        | <b>4.12%</b>                         |
| <b>Ending Balance</b>   | <b>\$60.86</b>                    | <b>\$59.09</b>                       | <b>(\$1.76)</b>                        | <b>-2.90%</b>                        |
| Less:   |                                   |                                      |  |                                      |
| Managed Reserve   | \$49.51                           | \$51.55                              | \$2.04                                 | 4.12%                                |
| <i>FY 2003 Third Quarter Review</i>                                     |                                   |                                      |  |                                      |
| Adjustments <sup>4</sup>  | \$11.35                           |                                      | (\$11.35)                              | -                                    |
| Reserve for Economic fluctuations &<br>Revenue Adjustments <sup>5</sup> |                                   | \$7.55                               | \$7.55                                 | -                                    |
| <b>Total Available</b>  | <b>\$0.00</b>                     | <b>(\$0.00)</b>                      | <b>\$0.00</b>                          |                                      |

<sup>1</sup> The FY 2003 Revised Beginning Balance reflects audit adjustments for revenue and expenditures and an FY 2002 Beginning Balance adjustment for compensated absences as included in the FY 2002 Comprehensive Annual Financial Report (CAFR). The FY 2002 Audit package detailing all of these changes will be included in the *FY 2003 Third Quarter Review*. As a result, the FY 2003 Revised beginning balance has been increased by \$5,606,573 for balance adjustments associated with compensated absences, \$321,236 for revenues and \$36,589 based on expenditure reductions for a net increase of \$5,964,398.

<sup>2</sup> *FY 2003 Revised Budget Plan* revenues reflect an increase of \$5,259,532 based on revised revenue estimates of November 2002. The *FY 2003 Third Quarter Review* will contain a detailed explanation of these changes.

<sup>3</sup> In accordance with the Board's adopted guidelines for the FY 2004 Budget, the proposed County General Fund transfer for school operations in FY 2004 totals \$1,238,475,201 an increase of \$70,432,948 or 6.03% over the *FY 2003 Revised Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 13, 2003 is \$1,241,628,915 an increase of \$73,586,662 or 6.3% over the FY 2003 transfer level. In order to fully fund this \$3,153,714 increase over the Budget Guidelines, additional resources would need to be considered by the Board of Supervisors.

<sup>4</sup> The *FY 2003 Revised Budget Plan* ending balance reflects available funding of \$11.35 million which includes the available balance after Carryover actions of \$0.13 million, the impact of FY 2002 audit adjustments for \$5.96 million and the FY 2003 revised revenue estimates of \$5.26 million. This amount is held in reserve for anticipated *FY 2003 Third Quarter Review* disbursement requirements, including public safety overtime, CSA and West Nile Virus. Further details will be included as part of the *FY 2003 Third Quarter Review package*.

<sup>5</sup> The *FY 2004 Advertised Budget Plan* ending balance reflects available funding of \$7.55 million held in reserve to offset economic fluctuations and revenue adjustments.

# **BUDGET HIGHLIGHTS**

## **County Support for Fairfax County Public Schools**

For FY 2004, Fairfax County is providing almost 53 percent of its total General Fund budget to Fairfax County Public Schools (FCPS), which is the highest level in over 20 years. This level of funding accounts for approximately 75 percent of the FCPS Operating budget. The County provides funding through two transfers – one to support FCPS operations and another to support debt service for bond-funded projects to build new schools and renew older facilities.

### **SCHOOL TRANSFERS**

**School Operating: \$1,238,475,201**

**School Debt Service: \$120,896,733**

- In conformance with the Budget Guidelines, a transfer of \$1,238,475,201 to the School Operating Fund is included, which represents an increase of \$70,432,948 or 6.03 percent, and is consistent with the projected increase in General Fund revenue.
- On February 13, 2003, the School Board approved a transfer request of \$1,241,628,915, which reflects an increase of \$73,586,662 or 6.3 percent over the FY 2003 transfer amount. This request is \$3.2 million greater than the Budget Guidelines.
- The FY 2004 transfer for School Debt Service is \$120,896,733, an increase of \$7,291,952 or 6.42 percent over the *FY 2003 Revised Budget Plan*. In FY 2004, the County has included funding of \$130 million for Public School construction for new construction and school renewals. Funding for Public School construction was \$130 million a year in FY 2000, 2001 and 2002 and \$136.4 million in FY 2003. The Board of Supervisors agreed to increase the annual bonding level from \$100 million to \$130 million in FY 2000 and again in FY 2001 contingent on FCPS paying the debt service from School Operating revenues. However, to help meet FCPS operating needs, the Board of Supervisors agreed to fund this additional debt service in FY 2003; this budget proposal also assumes the \$5.6 million cost for FY 2004. The combined transfer for School operating and School debt service is \$1.36 billion, which represents 52.7 percent of total County disbursements.

### **Other County Support for FCPS**

**\$50.3 million**

Fairfax County provides additional support to the Fairfax County Public Schools over and above the Operating and Debt Service transfers shown above. For FY 2004, this support totals \$50.3 million to fund the following:

- \$27.4 million for the Comprehensive Services Act (CSA), Head Start and School Age Child Care (SACC) programs;
- \$8.5 million to support Public School Nurses and Clinic Room Aides for schools including the addition of 1/1.0 SYE Public Health Nurse and 6/4.53 SYE Clinic Room Aides;
- \$6.8 million for School Crossing Guards, School Resource Officers who are now assigned to all FCPS high schools, middle schools and alternative schools, and security for activities such as proms and football games;
- \$6.2 million for athletic field maintenance and other recreation programs;

- \$1.3 million in services provided by the Fairfax-Falls Church Community Services Board; and
- \$0.1 million for fire safety programs for preschool and middle school aged students.

Decisions made by FCPS, such as changing a school's schedule to year-round, also have an impact on the County's budget since the hours of Public School Nurses, Clinic Room Aides, and School Crossing Guards must be increased, resulting in higher staffing costs for the County to absorb.

In addition to the above-mentioned support, County and School staff are also jointly reviewing a proposal to accelerate the construction of the South County High School by leveraging the proceeds from the sale and development of adjacent County-owned property in the Laurel Hill area. The County recently acquired over 2,000 acres from the federal government, which was once the site of the Lorton prison. A portion of that site has been dedicated to educational use. In response to community requests in 2002, the Board of Supervisors solicited proposals for a partnership to accelerate the planned construction of a new high school in that area. As part of the proposal, the County would consider sale and development of an adjacent site, and would use the proceeds for construction of the high school. No appropriation has been included in the FY 2004 Advertised Budget Plan for capital or operating expenditures pending the results of the negotiations. If negotiations are successful, future budgets will include any adjustments necessary to complete the project and begin operations.

A detailed summary of the Schools support is provided in the "Financial, Statistical and Summary Tables" section of this volume.

### ***Support for Public Safety***

#### **COPS UHP Positions \$5,190,968**

One vital component of the Police Department's commitment to Community Policing is the U.S. Department of Justice's Community Oriented Policing Universal Hiring Program (COPS UHP) grant. This program provides three years of federal funding support (in conjunction with a local cash match requirement from participating jurisdictions) to allow for the hire or rehire of additional sworn law enforcement officers as part of an overall plan to address crime and related problems through community policing. On October 28, 2002, the Board of Supervisors approved an additional 52/52.0 SYE positions associated with the COPS UHP VI grant to begin in FY 2004. This is the sixth grant of its kind awarded to Fairfax County. Funding of \$5,190,968 has been included in the FY 2004 Advertised Budget Plan for Fairfax County's local cash match requirement for this grant.

#### **Anticipated Opening of Two New Fire Stations \$3,895,626**

To respond to the increasing service demands associated with population growth, two new fire stations, Fairfax Center and Crosspointe, will open in FY 2005. In anticipation of the opening of these new fire stations, FY 2004 funding of \$3.9 million is provided to begin phasing in staffing, including 15/15.0 SYE positions, as well as initiate procurement of the necessary vehicles and equipment that require a long lead-time for delivery. Phasing in these resources in advance will enable a more timely opening and provision of these essential public safety services. It is anticipated that prior to the opening of these two stations, 12/12.0 SYE positions will be used to staff a ladder truck at Station 27, West Springfield, enabling the Fire and Rescue Department (FRD) to address the need for this type of unit in this area of the County in advance of the availability of the two new stations. Once the two new stations are operational, the FRD will reassess the needs of all County stations with regard to operational requirements. FY 2005 costs associated with these two stations are anticipated to be \$6.2 million, including \$5.2 million for staffing as well as \$1.0 million for operating costs.

**Public Safety Communications Center Operation****\$2,708,823**

Fund 120, E-911, accounts for E-911 revenues and expenditures separately as stipulated by Virginia General Assembly legislation approved in 2000. This fund includes revenue from estimated E-911 fees and Commonwealth reimbursement associated with Wireless E-911. All expenditures allowable by law directly associated with the Public Safety Communications Center (PSCC) are billed directly to this fund. Information technology projects associated with the PSCC are also budgeted in this fund. A General Fund Transfer supports any difference between revenues and expenditures. The General Fund Transfer for FY 2004 of \$7,374,917 reflects an increase of \$2,708,823 or 58.1 percent over the FY 2003 level of \$4,666,094. Expenditure requirements within this fund continue to increase and outpace E-911 revenue growth, thereby increasing the reliance upon General Fund support to fund critical public safety communications operations. FY 2004 Personnel Services expenditure requirements reflect the continued dependence upon overtime to offset the high vacancy and turnover rates that have plagued the PSCC the last several years. FY 2004 Operating Expenses and IT expenditure requirements remain relatively stable, even as projects come to completion. In addition to the increase in the General Fund Transfer, the E-911 tax is recommended to increase \$0.25 per line per month, from \$1.75 to \$2.00 to generate \$2.1 million to partially offset some of the increased costs of providing this service.

**West Nile Virus Prevention****\$1,611,443**

In 2002, with 10 confirmed human cases of West Nile virus, Fairfax County reached Risk Level 5 as defined in the *West Nile Virus Response Plans* issued by the Virginia Department of Health and the Washington Metropolitan Council of Governments Health Officers Committee. Risk Level 5 is the highest defined risk level and indicates West Nile virus is endemic to the County and is here to stay for the foreseeable future. Staff is currently working to develop a comprehensive mosquito surveillance and management plan for Fairfax County to suppress the virus in the bird and mosquito populations and slow the transmission to humans. A subcommittee of the County's Environmental Coordinating Committee has been examining the challenges of addressing West Nile virus prevention and is identifying cross-agency strategies for the future direction and approach to mosquito surveillance and the treatment of geographically-affected areas. In FY 2004, funding of \$1,611,443 will provide for treatment of 75,000 catch basins twice a year, trapping, site inspections and vector testing to ascertain and control the spread of the virus.

**Emergency Medical Dispatch Program****\$70,602**

The Emergency Medical Dispatch (EMD) Program is designed to train dispatchers at the Public Safety Communications Center to provide a systematic approach to event classification and call screening techniques that focus on identification of patient symptoms, prioritization of medical emergencies, the delivery of pre-arrival instructions to manage the medical emergency, and a quality assurance review process. The Board of Supervisors previously approved funding for the system, with implementation scheduled for late FY 2003. In order to ensure the effectiveness of the program, a coordinator is necessary to assume the responsibility of coordination, implementation, and direct oversight of the EMD Program. FY 2004 funding includes \$56,837 in Personnel Services and \$13,765 in fringe benefits to fund a position that will address these functions.

## ***Other New Facilities***

### **James Lee Community Center**

**\$625,427**

Funding of \$625,427 and 6/6.0 SYE positions will support the opening and expansion of the renovated James Lee Community Center, which increases the facility from approximately 34,400 square feet to 57,400 square feet. Within this center, the Department of Community and Recreation Services will expand existing social and recreational programs for school-age children, adults, and senior citizens including Community Center, Therapeutic Recreation, Senior+, Senior Center, and Teen Center programs. Based on the anticipated construction schedule and transition requirements, the expanded Senior Center and Teen Center programs will be operational in April 2004. The expanded community center will house a senior center with a Senior+ program, therapeutic recreation programs, a multipurpose recreational complex, a teen center, administrative and storage space, an arts and crafts area, a fitness center, a new entrance and lobby, as well as an upgraded and expanded kitchen and child care facility.

### **West County Family Shelter**

**\$600,000**

A fourth family shelter is proposed to be constructed to address the critical shortage of shelter beds for families with minor children. Currently, there are three family shelters with a combined total of 119 available beds. These include the Embry Rucker Shelter in Reston, Shelter House in Falls Church, and Mondloch II located in the southeastern part of the County. Since the County's three shelters accommodate only 30-35 families at a time, it can take up to four months for a family to get into a shelter where they have access to supportive counseling; development and implementation of a service plan to address the issues that led to the family's homelessness; and referral to and coordination of services provided by public and private agencies. The waiting list for the family shelters has averaged over 60 families since the spring of 1999. Families with no resources may be placed in motels, which are an expensive and undesirable alternative to a shelter, but are often the only option available in a crisis. To address this unmet service need, a 60-bed facility with the capacity to serve up to 20 homeless families is proposed to be constructed as part of a public-private partnership in the western part of the County. The Department of Family Services is responsible for the oversight of shelter operations and administration of shelter contracts, as well as maintenance and repair at shelter facilities. FY 2004 funding of \$600,000 will provide necessary furniture, and some operating expenses to enable the shelter to open in mid-FY 2004, which is anticipated to result in a further reduction in emergency motel placements when the facility is fully operational.

### **School Age Child Care (SACC) Centers**

**\$570,030**

FY 2004 funding of \$2,280,116 and 33/31.48 SYE new positions are included to support two new rooms each at four new SACC Centers due to new elementary school construction (Northeast Centreville, Island Creek, Andrew Chapel, and Lorton Station), one new room due to renovation (Lemon Road), and associated staffing required to support the SACC program and transition the school year SACC centers at Parklawn, Annandale Terrace, and two as yet undetermined elementary schools to a year-round schedule. After revenue of \$1,710,086, the net cost to the County is \$570,030. These nine new rooms will accommodate a total of 320 children in 270 regular slots and 50 special needs slots. This brings the total number of SACC Centers to 129 in FY 2004. Each center serves between 35 and 75 children during the school year, bringing the expected FY 2004 enrollment to 9,242 children.

**West County RECenter Start-Up****\$500,000**

A General Fund appropriation of \$500,000 is necessary to help offset increased costs for the West County Recreation Center, a project funded in Fund 303, County Construction. This 65,824-square-foot facility will include a 25-meter by 25-yard competitive swimming pool, a leisure pool, whirlpool/spa, weight training and fitness areas, multi-purpose rooms, and administrative and support service areas. As part of the FY 1998 Bond Referendum, funding of \$15,000,000 was identified for construction of this facility. The current Total Project Estimate has increased by \$3,527,000, with an amount of \$2,527,000 identified in Park Authority bonds to partially offset this cost increase. The remaining balance of \$1,000,000 is to be provided by the General Fund. An amount of \$500,000 was approved in FY 2003 and FY 2004 funding of \$500,000 will complete the General Fund commitment. In addition to the capital project funding, FY 2004 funding of \$314,411 is included in Fund 170, Park Revenue Fund, to provide for 14/14.0 SYE merit staff (to be phased in over the course of the fiscal year), fringe benefits, operational start-up costs, and necessary equipment for the facility, which is scheduled to open in July 2004.

**Little River Glen Adult Day Health Care Facility****\$336,967**

Little River Glen Adult Day Health Care Center is scheduled to open in January 2004 and is part of a larger multi-purpose senior facility being developed as a public/private partnership. The Center consists of 9,000 square feet of space and is built to current industry standards for community adult day health care centers. Little River Glen Adult Day Health Care Center will have the capacity to serve an average of 35 participants, allowing for program expansion to new participants. FY 2004 funding of \$336,967 will facilitate the closure of the Annandale Adult Day Health Care Center and will permit the consolidation of the existing 25 program participants and 8/8.0 SYE supporting staff into the new Little River Glen Adult Day Health Care Center, 6 miles from the existing Annandale Center. As a result of the redirection of existing staff, only 1/1.0 SYE Home Health Aide will be required to expand the number of participants served and to meet staff licensing requirements that relate to the appropriate ratio between staff and program participants.

**South County Government Center Maintenance Support****\$122,379**

The South County Government Center, consisting of 159,000 square feet, opened in April 2002. Typically a site of this size would require 4-5 maintenance positions. FY 2004 funding of \$122,379 is included for 2/2.0 SYE new trades positions to provide much-needed maintenance support to this new facility. The maintenance requirements of aging County facilities at other locations make it impossible to redirect existing staff. It is anticipated that support will also be provided for construction logistics and other operating requirements associated with the courthouse expansion.

## ***Support for Youth, Family and the Community***

### **Special Education Graduates**

**\$359,000**

Funding of \$359,000 will provide day support services for 19 new special education graduates of the Fairfax County Public Schools. Since 1985, the Fairfax-Falls Church Community Services Board (CSB) has provided training and employment for special education graduates, most of whom have received 20 years of federally mandated education. Of the 94 special education students graduating in June 2003, the 19 designated for this service in FY 2004 are individuals with the most profound level of mental retardation and significant medical and/or physical challenges. CSB estimates that an additional \$990,529 would be required to serve the remaining 75 graduates and provide transportation for those graduates who require it. Including the June 2003 graduating class, total funding of \$16.8 million or approximately 20 percent of CSB's annual budget provides services for over 1,000 special education graduates. Due to the high annual cost per graduate, the Board of Supervisors directed that a study of the Mental Retardation Special Education Graduates Program be undertaken with the objective of redesigning services so that all special education graduates may be served within existing funding. Pending this program redesign, only 19 of the most needy graduates will be afforded service as part of this program in FY 2004.

### **Teen Center Redesign**

**\$229,207**

The Department of Community and Recreation Services (DCRS) proposes to realign teen center programs and services into a regional model to maximize agency resources, provide better coverage of programs during staff vacancies and absences, and facilitate coordination of services with other Human Services agencies. Based on community input, beginning in FY 2004, the current teen center model will transition from one with nine centers (one in each magisterial district) to a regional model comprised of five regional centers, ten neighborhood centers, and ten community-based programs. Each of the five regional teen centers would offer a full schedule of programs and activities. These facilities would be open year-round six days per week and would provide after-school and summer day activities as well as shuttle transportation to and from target communities and area schools. Each region would have two neighborhood drop-in centers that would offer open gym activities (basketball, volleyball, etc.). These facilities would be open on Friday and Saturday nights during the school year and on Tuesday, Wednesday, Thursday, and Friday nights in the summer.

The neighborhood centers would be located in areas of greatest need. Shuttle transportation from the neighborhood centers to the regional centers would be provided. Each region would also have two community program facilities that would provide for community-based clubs, alternative recreation programming, and short-term recreation programs and activities. These community programs would be specialized to the needs of the community and would promote youth participation at regional teen centers. It is anticipated that community programs would develop partnerships with other community organizations and schools. The goal of this redesign initiative is to provide greater flexibility in meeting the needs of teens and the community as well as eliminate barriers between magisterial districts. FY 2004 funding represents \$125,000 in Capital Equipment and \$104,207 in Operating Expenses.



## ***Support for Transportation***

### **Funding for Metro Operations**

**\$74.5 million**

Fairfax County's obligation for Metrorail and Metrobus operations as well as capital requirements is anticipated to be \$74.5 million in FY 2004. This funding supports existing Metrorail and Metrobus service levels as well as MetroAccess ridership, the continuation of Springfield Circulator Bus Services, and enhancements initiated by the Washington Metropolitan Area Transit Authority (WMATA) in FY 2003. It includes \$53.4 million in operating expenses and \$19.5 million in capital construction expenditures. These capital expenditures encompass the maintenance of facilities, equipment and buses, in addition to supporting the 103-mile Metrorail system. An amount of \$12.3 million in the capital program reflects the subsidy requirement for the Infrastructure Renewal Program, an amount that is expected to increase in future years. The anticipated County General Fund Transfer to Metro is \$16.4 million compared to the FY 2003 level of \$12.3 million. This increase in General Fund subsidy assumes level amounts of Gas Tax and State Aid as well as fare increase and cost reduction options that still must be approved by the WMATA Board of Directors. The General Fund Transfer increase is required due to the following factors: annual inflationary adjustments to local Bus/Rail/ADA subsidy totals; Census-related adjustments that have increased Fairfax's percentage of the local share; the annualization of bus service improvements added by WMATA in FY 2003; lower interest available for applied aid in FY 2004; and the beginning balance of \$500,000 that was used in FY 2003 to lower the General Fund requirement is not available in FY 2004. Since the WMATA budget will not be final until June 2003, any necessary adjustments to the FY 2004 funding level will be made at the *FY 2003 Carryover Review*.

### **County Transit Funding**

**\$20.3 million**

In FY 2004, the County will provide \$20.3 million for County Transit Systems, an increase of \$3.6 million over the FY 2003 funding level of \$16.7 million. This funding provides for operating and capital expenses for the FAIRFAX CONNECTOR bus system, which is comprised of the Huntington and Reston-Herndon Divisions, as well as the County's share of the subsidy for the Virginia Railway Express (VRE) commuter rail services. In FY 2003, the Community Bus Services Division and the Reston-Herndon Division were merged so that the services previously provided by two contractors from two garages could be accomplished more efficiently by one contractor at one garage. For FY 2004, the first fare increase for the FAIRFAX CONNECTOR since 1993 is proposed. This is expected to increase the base fare by 25 cents and increase the fare paid with a Metrorail-to-bus transfer. FY 2004 is also the first year of implementation of a plan to spread out the rate of bus replacement. FY 2004 funding includes \$3.3 million, which when combined with a balance anticipated as part of the *FY 2003 Third Quarter Review*, will allow for the replacement of 15 FAIRFAX CONNECTOR buses. Maintaining a regular program of bus replacement will sustain future bus service reliability and will reduce large funding fluctuations.

## ***Employee Compensation***

An organization's most valuable resource is its people. In local government, the key to delivering quality programs is recruiting and retaining employees who are dedicated to public service. One of the reasons Fairfax County has been able to meet a 24 percent increase in population since FY 1991 with an increase in authorized staffing of only 1.1 percent or 124 positions, is its workforce committed to developing innovative solutions in order to ensure efficient and effective operations. Fairfax County employees have consistently made productivity gains and taken on more responsibilities in an increasingly complex environment that requires different skills from just a decade ago. To sustain an effective workforce, the FY 2004 budget supports a compensation program that provides fair and equitable compensation and benefits that are competitive with the marketplace. The increased cost of this program in FY 2004 is \$28.32 million and is funded entirely within the Board of Supervisors' established budget guidelines.

### **Non-Public Safety Adjustments**

**\$11.53 million**

As of FY 2001, non-public safety employees' pay increases are based on Pay for Performance. FY 2002 was the last year for the cost-of-living adjustment for over 8,000 non-public safety employees. Employees have the opportunity to earn pay increases ranging from 0-7 percent depending on their performance rating. In FY 2004, funding of \$9,347,211 is included for General Fund agencies in addition to \$2,179,236 for General Fund-supported agencies for a total of \$11,526,447 for Pay for Performance awards. FY 2004 will be the fourth year of the Pay for Performance Program, which continues to be monitored and evaluated. Data on employee ratings, the distribution of ratings and the associated fiscal impact are being closely studied by staff who will be reviewing performance elements in those agencies with consistently high ratings to determine if the elements upon which employees are rated are appropriate.

Furthermore, in order to ensure that pay scales remain competitive with the market, non-public safety pay scales are increased in accordance with the annual market index which is calculated based on data from the Consumer Price Index; the Employment Cost Index, which includes private sector, state and local government salaries; and the Federal Wage adjustment. This is designed to keep County pay scales from falling below the marketplace and requiring a large-scale catch-up every few years. In FY 2004, the non-public safety pay scales will be adjusted 2.56 percent based on the current market index. However, it is important to note that employees do not receive this adjustment as they did in the past through a cost-of-living increase. Pay increases can only be earned through performance. By adjusting the pay scales however, employees' long-term earning potential remains competitive with the market.

### **Uniformed Public Safety Adjustments**

**\$9.30 million**

In FY 2004, pay increases for uniformed public safety employees who do not participate in Pay for Performance, will be linked to a market rate adjustment and step increments. Funding in the amount of \$1.92 million has been included for those eligible to receive public safety merit increments. In addition, \$7.38 million is included to provide a 2.56 percent market rate adjustment for all uniformed public safety employees.

**Market Study Results****\$0.23 million**

Fairfax County undertakes an annual market study to address issues of employee recruitment and retention, and to ensure pay competitiveness. Certain job classes are compared against comparable positions in both the public and private sectors. This year, the study included 55 core benchmark classes (selected based on the occurrence of matching job classes in the Metro area and the availability of sufficient market data in the recruitment area) as well as 26 supplemental classes reviewed as requested by agency directors. The core benchmark classes were increased by 11, from 44 for the FY 2003 Market Pay Study, due to the inclusion of additional comparative information on senior level professional positions as well as trade positions.

Based on the study findings, only 5 of the 81 classes benchmarked were found to be 5 percent or more behind the market average, requiring an adjustment. These classes include: Physical/Occupational Therapy Supervisor, Library Page, Chief Transit Operations, and Auto Parts Specialists I and II. Of the 324 positions in those classes, 279 are Library Pages who work limited hours. In accordance with current Personnel Regulations, individuals on the "S" pay plan move to the new pay grade, but remain at their current pay rate. Only those employees whose current pay falls below the minimum for the new pay grade will receive a pay adjustment. For FY 2004, \$225,000 is included to address this adjustment for the Library Page job class. The pay grade changes as a result of the market study are reflected in the Job Classification Table found in the Compensation Plan/Pay Schedules section in Volume 1 of the FY 2004 Advertised Budget Plan.

**Shift Differential****\$0.35 million**

FY 2004 is the final year of the three-year, planned phase-in of an increase in shift differential. Since it is necessary to provide a number of essential County services on a 24 hours a day, 7 days a week basis, County employees in those agencies work evening and overnight shifts to ensure this important coverage. In FY 2001, the Department of Human Resources surveyed other Washington area jurisdictions on their shift differential rates and found Fairfax County's to be among the lowest in the region. To bring these rates to a more comparable level, a three-year phased-in approach was adopted for all affected agencies except for the Fire and Rescue Department where the 24-hour shift differential was increased by \$0.44 effective January 2002. In FY 2004, the final year of the phase-in, the shift differential for all County employees on the 2<sup>nd</sup> shift is increased to \$0.65 and to \$0.90 for the 3<sup>rd</sup> shift, rates more consistent with the region. This results in an increase of \$0.35 million for FY 2004.

**OTHER EMPLOYEE-RELATED ITEMS****Health Insurance Cost Increase****\$3.46 million**

Fairfax County is not immune to the same trend of health insurance cost increases being seen nationally. For FY 2004, group health insurance premiums total \$42,784,134, an increase of \$3,456,497 or 8.8 percent over the *FY 2003 Revised Budget Plan*. This is based on projected premium increases of 15 percent for HMOs and 25 percent for the self insurance plan for calendar year 2004. In contrast to the slow medical care cost growth in the early to mid-1990s, spending in recent years for health care has steadily increased. Key drivers of this cost growth are increased utilization and the rising costs of prescription drugs. As strategies to contain health care costs, the County has employed plan modifications in recent years to increase deductibles and out-of-pocket limits as well as added incentives for generic drugs. This cost increase trend is expected to continue into FY 2005 and beyond.

**Retiree Health Benefits****\$0.86 million**

Fund 500, Retiree Health Benefits, provides monthly subsidy payments to eligible retirees of the County to help pay for health insurance. The current monthly subsidy is \$100 once a retiree or beneficiary reaches the eligibility age of 55 and for disability retirees at any age. However, beginning in FY 2004, subsidy payments will be adjusted to reflect proposed changes to the subsidy structure which includes a change from the flat per month subsidy to a graduated subsidy based on age and length of service. During FY 2004, the average number of subsidy recipients, including new retirees, who are eligible to receive the subsidy, is expected to increase by 157 or 8.5 percent, from 1,853 in FY 2003 to 2,010 in FY 2004. Estimates of the average number of subsidy recipients are based on a review of the projected number of retirements and health subsidy eligibility for personnel already retired from the Fairfax County Employees' Retirement, Uniformed, and Police Officers Retirement Systems. In FY 2004, the General Fund Transfer will increase by \$860,735 or 38.6 percent over the *FY 2003 Revised Budget Plan* level of \$2,228,491, to \$3,089,226.

**Retirement Systems****\$3.53 million**

The FY 2004 employer contributions total \$54,143,167, an increase of \$3,529,609 or 7.0 percent over the *FY 2003 Revised Budget Plan*. This increase is based on the impact of the changes in the employer contribution rates as determined by the actuarial valuation as well as the impact of pay for performance/merit increments for current staff and for new positions. In March 2002, the Board of Supervisors adopted a corridor approach to employer contributions, which enhances stability and ensures adequate funding of the Retirement Systems. In the corridor approach, a fixed contribution rate is assigned to each system and the County contributes at the fixed rate unless the system's funding ratio falls outside of a pre-selected corridor (90-120 percent). Once outside the corridor, the County rate is either increased or decreased to accelerate or decelerate the funding until the ratio falls back within the corridor. Based on the low rate of return associated with the current economy, it may be necessary to increase the employer contribution significantly in FY 2005 to remain within the corridor.

**Training****(\$0.94 million)**

Training funding in Agency 89, Employee Benefits, reflects a decrease of \$940,734 from the *FY 2003 Revised Budget Plan*. The decrease reflects the carryover of \$688,126 at the *FY 2002 Carryover Review*, as well as decreases of \$173,000 in technology-based training and \$79,608 for a five percent reduction in General County Training Programs. The recommended funding level of \$1.3 million supports the County's Tuition Assistance Program; General County Training including supervisory development, career development and team-building; the Language Skills Program; and Information Technology Training. In addition, funding for agency-specific training initiatives such as certification requirements for Police, Fire, Sheriff and others is included in the individual agency operating budgets.

## ***Reorganization/Redesign/Business Operations***

### **Office for Women**

**(\$0.22 million)**

The Office for Women (OFW) will shift from a focus of policy work in support of the Commission for Women to more emphasis on services and programs. This shift reflects the desire of the Commission for Women to reach more vulnerable women and girls and improve their chances for greater economic stability. The core functions include skills development, business development, and the broader policy and program work for the Commission for Women. Other activities and related outreach that have previously been supported by the OFW, including consultation and training in career development for the County workforce and various agencies, and providing various programs and public forums such as the legal roundtable and girls in technology, will no longer be part of the agency's core functions. This realignment of core functions is reflected in both the staffing and funding levels for FY 2004 where 4/3.5 SYE positions will be abolished and the remaining 4/4.0 SYE positions will focus on services that improve the economic self-sufficiency of low-income, minority and/or underserved women.

### **Decal Mail-Out Program**

**(\$0.48 million)**

As part of a business process redesign, the Department of Tax Administration will realize a net savings of \$483,695 due to the implementation of the Advance Decal Sales process for FY 2004. On January 6, 2003, the Board of Supervisors approved the advance mailing of vehicle decals with personal property tax bills to citizens who have no delinquent taxes. While it will require a taxpayer education campaign, this action will reduce counter traffic and seasonal cashier funding by 64 percent. Furthermore, although this redesign is not anticipated to affect revenue, collections will be monitored to ensure that no decrease occurs.

### **Human Services IT Reorganization**

**Net \$0**

During FY 2003, County staff conducted an intensive review of the information technology (IT) requirements of Human Service agencies to identify unmet needs and service gaps that have developed over the past few years as a result of increasing service demands. Among the findings was an increasing dependence on technology to deliver services and support clients, as well as significant growth in the complexity of services being provided to citizens and complexity in technology solutions required to provide the services. This has resulted in a growing number of business applications used in the Human Services area, an increase in technical equipment deployed, and associated demand for adequate technical support resources to maintain these systems.

In order to meet unmet and changing needs, improve service delivery, strengthen the IT strategic focus of Human Service agencies, and refocus resources to build upon economies of scale, the FY 2004 budget proposes a plan that accomplishes this task and leverages County staff resources more efficiently. To implement this plan, 28/28.0 SYE Information Technology positions in the Department of Administration for Human Services are transferred to the Department of Information Technology in an effort to leverage expertise in that area. A small Information Technology staff, including one position transferred from the Department of Family Services, will exist in the Department of Administration for Human Services primarily to provide interagency coordination as well as strategic planning and implementation functions. Since this plan relies on existing resources, no additional funding is required.

**Information Technology (IT)****\$9.65 million**

In FY 2004, \$9,449,844 will be transferred from the General Fund and supplemented by \$200,000 in interest income to fund projects totaling \$9,649,844. Based on financial constraints for FY 2004, agencies were given stringent requirements that any project requests must meet the following criteria: no new projects would be funded; additional funding for existing projects would only be considered for contractual obligations and to complete a phase of the project; and the project must be completed and maintained without additional staff. In addition, proposed projects were reviewed from both a business and a technical perspective. On the business side, consideration included whether the project would benefit citizens, the County, or both. On the technical side, factors included how closely the project matched existing County IT infrastructure as well as its impact, and the technical risks associated with the commercial availability of and the organizational experience with the proposed hardware, software and support.

Final funding consideration was guided by the five IT priorities established by the Senior Information Technology Steering Committee, which consists of the County Executive and senior County managers. The funding distribution by priorities is shown below:

| <b>Priority</b>                                       | <b>FY 2004<br/>Advertised<br/>Funding</b> |
|---|---|
| Convenient Access to Information and Services         | \$1.48 million                            |
| High Level of Responsiveness to Customer Requirements | \$2.52 million                            |
| Management of County Information Assets               | \$2.79 million                            |
| Management of County Technology Assets                | \$2.52 million                            |
| Management of County Human Resource Assets            | \$0.33 million                            |
| <b>TOTAL</b>  | <b>\$9.65 million</b>                     |

**New Athletic Field Maintenance Program****Net Cost \$2.22 million**

With the growth in Fairfax County's population, there is increasing pressure to provide an adequate number of safe and playable athletic fields. In the past several years, the funding level for athletic field maintenance has not been sufficient to address field maintenance requirements or the inconsistencies between Park Authority fields and those located at the County's elementary and middle schools. This has limited the availability, allocation and cross utilization of these fields. A new partnership with the community is necessary to identify adequate resources to enhance maintenance programs. The annual cost for the new athletic field maintenance program for Park Authority and Fairfax County Public School (FCPS) fields is approximately \$5.52 million, which is based on the consolidation of existing funds currently dedicated to field maintenance in the amount of \$3.52 million along with the addition of \$2.0 million to enhance maintenance levels and increase field playability. This new program is designed to provide a consistent maintenance standard for all athletic fields, improving the overall condition of Park Authority athletic fields and dramatically improving the condition of FCPS athletic fields at elementary and middle schools through the provision of annual field preparation and routine weekly maintenance formerly performed only on Park Authority fields. It will also provide the funding necessary to maintain lighting, irrigation systems, fencing and other field amenities that have been recently installed to improve field conditions and availability. In addition, this initiative will consolidate all athletic field maintenance activities and will increase the number of fields available for use.

Six additional positions have been included to address the increased workload necessary to sustain the increase in athletic field maintenance levels. In partnership with the community, a new athletic field user fee will be charged to groups who apply for space on fields scheduled through the Department of Community and Recreational Services and maintained by the Fairfax County Park Authority. Staff from the Department of Community and Recreation Services, and

the Fairfax County Park Authority will work with the Fairfax County Athletic Council to develop a fee structure to recover the estimated \$3.3 million in offsetting revenue. The net County cost of the new, enhanced program is \$2.2 million, compared to the previous program costs of \$3.52 million. The resulting program improves rather than reduces field maintenance standards, recoups partial costs from user fees and makes fields more available for the many sports activities in the County.

### **Termination of Solid Waste Reduction and Recycling Centers**

**\$0**

The Solid Waste Reduction and Recycling Centers (SWRRC) program operates on a user fee basis in which participants purchase a permit that entitles them to use the disposal and recycling facilities at two SWRRC sites located in Great Falls and McLean. The services provided to SWRRC customers are provided by staff and equipment paid for by Fund 109, Refuse Collection and Recycling Operations. In order to ensure adequate operating funds, FY 2003 rates were increased from \$195 to \$225, while cost reductions were made in staff and hours at the two sites. The \$225 rate assumed the participation of 820 full-year customers. As of January 21, 2003, there were only 780 full-year customers. The number of customers using this service has been declining each year since FY 1997 when there were 1,593 participants. SWRRC program participation and costs have been carefully monitored by Refuse Collection and Recycling Operations staff and it is projected that the SWRRC program will have a deficit of approximately \$9,622 for FY 2003 due primarily to the declining customer base. A General Fund Transfer to fund this deficit will be included in the *FY 2003 Third Quarter Review*.

In order to avoid further General Fund subsidy of the SWRRC program, the FY 2004 Advertised Budget Plan assumes that the program will end effective June 28, 2003 (last Saturday of operations) and will not be offered in FY 2004. It should be noted that an estimated fee of \$255 would have been necessary to continue to provide this service assuming a full-year customer base of 785 customers. This represents an increase of \$30.00 or 13.3 percent over the FY 2003 fee of \$225. However, as the FY 2003 full-time customer base was only 780 customers, the 785 estimate is considered too optimistic given the past history of customer declines when rates are increased. Historically the program has experienced an average decline of 17 percent in the customer base when a rate increase is implemented. Assuming a 17 percent decline in the full-year customer base of 780, the customer base would decrease to 647 and the fee requirement would increase to approximately \$311 per customer. It should be noted that the agency explored several alternatives – close the McLean site, or close both sites and find one new centrally located site. However, all of the alternatives considered involved decreased services and required increasing fees beyond FY 2003 levels due to anticipated declines in the customer base.

## ***Capital Construction Program***

### **Capital Improvement Program Enhancements**

In FY 2004, the County will continue to use the recently enhanced Capital Improvement Program (CIP) to more effectively plan for its capital facility requirements and to manage its existing capital facility assets. The County has been challenged in recent years to keep pace with facility requirements - both in terms of new facilities to address population growth as well as the ongoing capital renewal needs of existing facilities and infrastructure. As part of the FY 2003 CIP, the Board of Supervisors approved the Principles for Sound Capital Planning and Criteria for Recommending Capital Projects. For the FY 2004 - 2008 CIP, the Principles and Criteria were used for the first time to develop a priority ranking of all existing and future CIP projects. In addition, other enhancements include: earlier and more frequent communication during the development of the CIP with the Board of Supervisors, the Planning Commission, other Boards, Authorities and Commissions and user agencies; an enhanced description of the explicit linkages between the CIP, the Comprehensive Plan and the annual budget; and considerable improvements to the format and appearance of the CIP document. This year, the CIP will be released concurrently with the FY 2004 Advertised Budget Plan.

### **Paydown Construction Program**

**\$20.06 million**

For FY 2004, a total of \$20,055,817 is included for County Paydown construction and is directed to the most critical projects. This program will be supported with a General Fund transfer of \$6,393,041, State revenue of \$8,362,776, \$3,300,000 in new athletic field user fees, and \$2,000,000 in other revenues. Further detail is provided in the Capital Projects Overview section of this volume.

### **County Maintenance**

**\$1.61 million**

Funding in the amount of \$1,610,000 will continue to provide general maintenance funds to address priority requirements at County facilities including carpet replacement; HVAC/electrical replacement; roof repair and waterproofing; parking lot resurfacing; fire alarm replacement; emergency generator replacement; and Americans with Disabilities Act (ADA) compliance at County facilities. Funding is also included for miscellaneous building repairs.

### **Parks Maintenance**

**\$1.73 million**

Funding in the amount of \$1,729,000 has been included for Park maintenance at non-revenue supported Park facilities to address such items as repairs/replacements to roofs; electrical and lighting systems; security and fire alarms; sprinklers; HVAC equipment; grounds maintenance; minor routine preventive maintenance; and ongoing implementation of ADA compliance at Park facilities.

### **Athletic Field Maintenance/Lighting/Match Program**

**\$6.02 million**

Funding in the amount of \$6,022,813 has been included, which addresses the Athletic Field Maintenance program of \$5,522,813 as previously discussed. In addition, funding of \$500,000 is provided for upgrading athletic field lighting at selected boys baseball and girls softball fields, as well as for the Athletic Field Matching Program. Organizations with requests must provide a 50 percent match in funds, and project funds are restricted to those improvements that upgrade fields, develop new game fields, or improve player safety. Requests for amenities such as bleachers, bleacher pads, batting cages, fencing, and dugouts are not considered within this program.



**Stormwater Management** **\$2.22 million**

Funding in the amount of \$2,220,000 has been included for storm drainage maintenance and emergency repairs including: Kingstowne environmental monitoring; dam safety inspections and improvements; perennial stream mapping; annual emergency drainage repairs throughout the County; and the Virginia Pollutant Discharge Elimination System (VPDES) Municipal Separate Storm Sewer System (MS4) discharge permit, which is considered a renewal of the National Pollutant Discharge Elimination System (NPDES) permit and will be valid for five years.

**New or Renovated County Facilities** **\$3.89 million**

Funding in the amount of \$3,892,622 has been included for new or renovated County facilities including: \$1,000,000 for the acquisition of land or open space preservation throughout the County; \$500,000 to help offset construction costs associated with the West County Recreation Center; \$50,000 to provide for renovations including critical wiring and electrical modifications to the County's Data Center to ensure it remains highly dependable and secure; \$2,142,622 to continue to address property management and development at the Laurel Hill property; and \$200,000 to begin to address prioritized modifications at County facilities to ensure compliance with the Health Insurance Portability and Accountability Act (HIPAA). The HIPAA mandate requires compliance with electronic transmission, privacy, disclosure, security, and storage regulations with respect to both employee and customer health data to protect the privacy of individually identifiable information.

**Payments and Obligations** **\$2.31 million**

Funding in the amount of \$2,311,382 has been provided for costs associated with annual contributions and contractual obligations. Funding of \$1,021,702 is required for the second year of a five-year lease-purchase agreement for systems furniture at the new South County Center. In addition, \$500,000 is included for the County's annual contribution to offset school operating and overhead costs associated with new SACC centers. Finally, funding of \$789,680 is included for the County's annual contribution to the Northern Virginia Community College (NVCC) capital program, which provides for continued construction and maintenance of various capital projects on college campuses within the NVCC system.

**Revitalization Initiatives** **\$1.60 million**

Funding totaling \$1,600,000 is provided for Commercial Revitalization projects including \$665,000 to be approved by the Board of Supervisors in the context of the Capital Improvement Program (CIP) and/or other planning discussions; and \$935,000 for specific commercial revitalization efforts in Baileys Crossroads/Seven Corners, Annandale, Richmond Highway, Lake Anne, Merrifield, Springfield, and McLean, as well as Commercial Revitalization program costs.

**Other Paydown Projects** **\$0.67 million**

Other paydown projects supported in FY 2004 total \$670,000 and include: safety upgrades and emergency repairs to trails and sidewalks; VDOT participation for sidewalk repair and replacement; developer defaults; annual road maintenance; and the Board of Road Viewers program.

**Bond-Funded Projects** **\$181.14 million**

In FY 2004, an amount of \$181,140,532 is included in General Obligation bond funding. Of this amount, \$130,000,000 is budgeted in Fund 390, Public School Construction, and \$2,919,980 has been included in Fund 309, Metro Operations and Construction, to support the 103-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses. In addition, FY 2004 bond funding in the amount of \$48,220,552 includes the County contribution of \$2,250,000 to the Northern Virginia Regional Park Authority, \$1,000,000 for design costs associated with the West Ox CONNECTOR Bus Facility, \$34,970,552 for the

remaining authorized bonds associated with the expansion of the Jennings Judicial Center, and \$10,000,000 for land acquisition within the Park Authority bond program as approved by the voters in November 2002. Funding for these bond projects is consistent with the FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013).

## **TAX RATE AND FEE ADJUSTMENTS**

As part of the adoption of the FY 2003 Budget, the Board of Supervisors directed staff to review County fees and fares with the intent of maximizing revenue and cost recovery for those services supported by fees and fares. This analysis indicated that the County could generate an additional \$5.1 million through fee adjustments including \$2.5 million in General Fund revenues and \$0.5 million in the General Fund-Supported County Transit Fund associated with a transit fare increase. Also included in the \$5.1 million is an increase to the E-911 tax that would generate \$2.1 million based on what the *Code of Virginia* will allow in recovered costs as well as the extent to which current allowable costs are being covered. These adjustments are listed below along with the Sewer Service Rate and Availability Charges. Details on the General Fund fee increases can be found in the Revenue Section of this Overview volume.

### **General Fund – Fee Increases**

General Fund revenue enhancements totaling \$2.5 million associated with increased user fees, permits and fines to bring them more in line with surrounding localities. They include:

|   |             |
|---|-------------|
| ▶ Animal Impoundment Fees                   | \$40,000    |
| ▶ Health Inspection Fees                    | \$106,080   |
| ▶ Parking Fees at the Public Safety Complex | \$150,000   |
| ▶ Zoning Fees                               | \$153,104   |
| ▶ Fire Marshal Fees                         | \$160,000   |
| ▶ Residential Permit Parking District Decal | \$220,000   |
| ▶ Recreation Fees                           | \$268,159   |
| ▶ Overdue Library Book Penalties            | \$300,000   |
| ▶ Parking Violation Fines                   | \$1,065,405 |

### **Transit Fare Increase**

In FY 2004, Fairfax County plans to institute the first fare increase on the FAIRFAX CONNECTOR since 1993, while still maintaining fares consistent with other providers in the metropolitan region. This fare increase is expected to increase the base fare by \$0.25 and increase the fare paid with a Metrorail-to-bus transfer. On the vast majority of routes in the FAIRFAX CONNECTOR system, base fares will be increased from \$0.50 to \$0.75. Fare adjustments on the FAIRFAX CONNECTOR express routes (consisting of routes 306, 383, 384, 385, and 989), as well as the increase on the Metrorail-to-bus transfer are also likely to occur. An additional \$0.5 million in fare revenue is anticipated as a result of this increase.

### **E-911 Rate Increase**

The main source of revenue for Fund 120, E-911, is E-911 tax receipts, a revenue source that is experiencing declining growth rates. In FY 2002, Fairfax County posted a decrease in actual E-911 fee revenue of 4.9 percent from the previous fiscal year. During the three fiscal years prior to FY 2002, the County experienced increases of 4.7 percent, 3.5 percent, and 4.1 percent, respectively. Current projections for FY 2003 indicate another decrease from the FY 2002 actual revenue received. This revised estimate will be reflected in the *FY 2003 Third Quarter Review*. This decrease is a reflection of changes in telephone line installations within County businesses and residences. In addition, staffing requirements to meet growing operational demands, and ongoing technological developments, both for upgrade and replacement, have increased expenditures in this fund over the past several years. As a result, an increase to the

E-911 tax rate of \$0.25 per line, from \$1.75 per line to \$2.00 per line, is recommended. The E-911 tax rate has remained at the same level since FY 1998 when it was raised from \$1.69 per line to the current \$1.75 per line. To fund FY 2004 expenditure requirements without an increase in the General Fund Transfer, a rate of \$2.33 per line would be necessary. The statutory cap on the E-911 tax rate is \$3.00 per line. To fund FY 2004 expenditure requirements without an increase of \$0.25 per line to the E-911 tax rate, a General Fund Transfer of \$9,427,947 would be necessary, an increase of \$2,053,030 over what is currently included in the FY 2004 Advertised Budget Plan.

### **Sewer Fees Increase**

The FY 2004 Sewer Service Charge and Availability Fee are based on increased costs associated with capital project construction, system operation and maintenance, debt service, and upgrades to effectively reduce nitrogen discharge from wastewater treatment plants in order to meet new, more stringent nitrogen discharge limitations. In FY 2004, Availability Fees will increase from \$5,247 to \$5,431 for single-family homes based on current projections of capital requirements. The Availability Fee rate for all types of units are adjusted based on expenses associated with treatment plant upgrades and interjurisdictional payments that result from population growth, more stringent treatment requirements, and inflation. The Sewer Service Charge rate will increase from \$2.95 to \$3.03 per 1,000 gallons of water consumption in FY 2004. Based on this rate increase, the additional annual cost to the typical household is anticipated to be \$6.08. Sewer Service Charges are adjusted based on projected capital requirements associated with the renovation and rehabilitation of existing treatment facilities.

## ***FINANCIAL FORECAST***

The Financial Forecast for FY 2005 reflects a deficit of approximately \$5.1 million. In accordance with the Board's Budget Guidelines, the increases in County expenditures and the transfer to the Schools have been limited to match the revenue growth which is anticipated to be 4.96 percent in FY 2005. As a result, County and School spending levels will need to be suppressed to fit within the scope of this projected revenue growth. This will again make it extremely difficult to accommodate the necessary cost increases associated with inflation, population growth, state and federal mandates, and other factors. County staff will be working to continue to identify cost savings and other redesign opportunities that may be possible to offset some of this deficit. However, the County will be challenged to fit its many service requirements within the scope of available resources. Details of the FY 2005 Forecast can be found in the Financial Forecast section of this volume.

### **CONCLUSION**

As you can see, the challenge to balancing the FY 2004 budget, while effecting a tax rate cut for citizens, has required a very comprehensive approach, which takes into account expenditure reductions, revenue enhancements, and a willingness to look critically at current operations to determine ways to become more cost-effective. As one of my major priorities during 2003, all agencies are developing and linking their strategic plans to the County's Core Purpose and Vision Elements, put forth by staff and shown below, so we will be better able to position Fairfax County to address fiscal challenges, meet the community's expectations, and ensure our long-term sustainability. Across the County, agency staff are asking the question of how what they do contributes to achieving the Core Purpose. Where we encounter activities or functions that do not support these elements, we will have to ask if that is something on which we should be spending our scarce resources. The County's Budget Process Redesign effort will also ensure that the FY 2005 budget strengthens this linkage and further enhances accountability.

## CORE PURPOSE AND VISION ELEMENTS

To protect and enrich the quality of life for the people,  
neighborhoods,  
and diverse communities of Fairfax County by:

Maintaining Safe and Caring Communities  
Practicing Environmental Stewardship  
Building Livable Spaces  
Maintaining Healthy Economies  
Connecting People and Places  
Creating a Culture of Engagement

As seen through our program to educate middle and high school students about the level of government “Closest to the People,” local government truly is at the forefront of citizens’ lives – where services are envisioned, financed and delivered. Nevertheless, at times we are frustrated by forces beyond our control, including the national, state and local economies; unfunded legislative mandates; individual and collective threats to our safety and well-being; as well as local factors such as demographic trends. Change is one of our few constants, requiring us to continually adapt. Balancing out these challenges are our internal strengths and external opportunities. We are extremely fortunate to have a dedicated workforce that has achieved significant productivity improvements over the past decade. Again, it is important to note that while the County’s population has increased by over 24 percent in the period since the 1990 Census, the County workforce has grown by only 1.1 percent! This is despite adding over 100 new facilities and service improvements including fire stations, libraries, and School Age Child Care (SACC) centers, among other services requested by citizens.

I welcome the Board’s input on our strategic direction and appreciate your support over this past year. Without working together, we would not have been able to achieve what we did despite significant obstacles and other challenges. I would also like to express my appreciation to all County employees who continue to contribute in untold ways to making Fairfax County the standard against which others in local government compare themselves. In spite of the many cutbacks, employees have continued to find creative and innovative ways of providing high quality services to all citizens. I look forward to working with you over the coming months as we adopt a fiscal plan that allows us to meet our Core Purpose with the resources we have available.

Respectfully submitted,



Anthony H. Griffin  
County Executive

## Reductions, Reorganizations and Redesigns

| General Fund Impact | Positions      | Agency/<br>Fund  | Description   |
|---------------------|----------------|--|---|
| (\$39,672)          | 0 / 0.00       | Board of Supervisors                                       | Reduction in advertising funding for public hearing notices primarily as a result of negotiated advertising rates.  |
| (\$335,753)         | 0 / 0.00       | County Executive   | Elimination of the Adult Health and Dental Partnership program which will impact 3,000 homeless and low-income County residents who will either delay or pay more for their health care. Reduction of limited term funding for Internal Audit support and for administrative support for the Alternative Dispute Resolution program/Pay for Performance Appeals Panel, and other operating expenses.  |
| (\$83,176)          | 0 / 0.00       | Department of Cable Communications and Consumer Protection | Reduction in printing and postage for the Community Associations' Manual which will require 1,700 community organizations to access information online. Reduction of Archives retrieval support and mail service funding which may delay agency retrieval requests and mail delivery beyond core office hours, and other various operating expenses.  |
| (\$257,137)         | (2) / (2.00)   | Department of Finance                                      | Reduction in Revenue Collection program impacting Countywide oversight and requiring departmental accountability for maintaining systems and performing collection reviews. Reduction in Compliance and Oversight program which will require existing Finance staff to absorb some of these functions. Reduction of funding for e-Government initiatives.   |
| (\$321,840)         | (1) / (1.00)   | Department of Human Resources                              | Elimination of 1 position as part of ongoing reorganization as well as reduction in advertising and consulting funding.   |
| (\$208,677)         | (5) / (5.00)   | Department of Purchasing and Supply Management             | Elimination of 5 positions as a result of restructuring the Central Stores Operation which will result in delayed response time in both ordering and distributing equipment, elimination of the Equipment Repair program, and increasing limits for Small Order and Purchase Card transactions which will result in greater audit requirements.   |
| (\$44,687)          | 0 / 0.00       | Office of Public Affairs                                   | Reduction of printing of Citizen Handbooks and other publications requiring citizens to access information online.  |
| (\$53,938)          | 0 / 0.00       | Electoral Board and General Registrar                      | Reduction in voter outreach programs for high school, Metro and shopping center registration efforts. Reduction in voter machine maintenance.   |
| (\$283,646)         | 0 / 0.00       | Office of the County Attorney                              | Reduction in outside litigation funding which may limit ability to utilize expert testimony during investigation and trial.   |
| (\$156,208)         | (2) / (2.00)   | Department of Management and Budget                        | Elimination of 2 positions supporting ad hoc requests and special projects and reduction in the number of printed budgets available for citizens requiring use of online and CD-ROM budget resources.   |
| (\$1,040,628)       | (13) / (13.00) | Department of Tax Administration                           | Reduction of staffing for TARGET Program which is a County effort to identify tax evasion accompanied by an automation of much of the TARGET function. Implementation of an Advance Decal Sales program to reduce counter traffic and seasonal cashier funding by mailing decals to citizens with no delinquent taxes with their personal property tax bills. Reduction in seasonal staffing in the Real Estate clerical section which will delay site visits and property verifications.                       |
| (\$825,991)         | (8) / (8.00)   | Department of Information Technology                       | Elimination of 8 positions supporting telecommunications strategic planning, the Group Decision Support Center, inventory management, e-government, security audit investigations, Countywide architectural framework, enterprise-wide infrastructure operations, and general administration as well as reducing funding for review of phone bills and IDMS support. These reductions will impact the agency's ability to implement information technology improvements for both agencies and service delivery. |

| General Fund Impact | Positions      | Agency/<br>Fund                                | Description   |
|---------------------|----------------|--|---|
| (\$457,194)         | 0 / 0.00       | Circuit Court and Records                      | Reduction of funding for limited term staffing in land records, law clerk salaries, training and other operating expenses in addition to continuing to manage vacancies. These actions will result in delays and possible backlogs in document retrieval and verification.  |
| (\$105,167)         | 0 / 0.00       | Office of the Commonwealth's Attorney          | Management of position vacancies.   |
| (\$21,000)          | 0 / 0.00       | General District Court                         | Reduction of funding for court-appointed attorneys, supplies, repairs and maintenance.  |
| (\$656,775)         | (4) / (4.50)   | Juvenile and Domestic Relations District Court | Elimination of 4 positions in the Juvenile Detention Center which will impact the agency's ability to deal with a fluctuating population. Elimination of the Children in Need of Supervision program, support for the Residential Aftercare grant, and the Work Training Program which will impact treatment and training programs for youth in the Court system. Reduction of funding for counseling and investigation services, and various operating expenses including training. Eliminate funding for the Enterprise School effective January 1, 2004. County staff are working to identify alternative funding sources for this program which serves 36 youth a year. |
| (\$1,086,822)       | (14) / (11.75) | Police Department                              | Reduction of the School Education program, School Crossing Guards, Inspections Division, Court Liaison program, Victim Services, Crime Solvers program (may result in elimination), community outreach, training expenses at the Criminal Justice Academy and limited term staffing and overtime. Elimination of the Marine Patrol. These reductions may have significant impact on the department's ability to respond to public safety requirements.  |
| (\$725,611)         | (2) / (2.00)   | Office of the Sheriff                          | The Sheriff has consulted with the County Executive and recommended the following adjustments: Elimination of the Community Relations Branch which will eliminate the Sheriff's participation in activities such as fingerprinting for children, crime prevention and inspection of child safety seats. Significant reduction of mental health and alcohol and drug services and elimination of 1 position in the Office of the Sheriff and 7 positions the Fairfax-Falls Church Community Services Board for services to inmates in the Adult Detention Center.  |
| (\$797,970)         | 0 / 0.00       | Fire and Rescue Department                     | Transfer of recertification for Emergency Medical Services personnel to the Two for Life grant. Reduction of limited term staffing for building inspections and other personnel services costs by managing vacancies which may delay permitting. Reduction of financial support of volunteer training and gear. Reduction of capital equipment replacement, training and education-related programs.  |
| (\$969,553)         | 0 / 0.00       | Facilities Management Division                 | Reduction of utilities, custodial and other maintenance contract services which will require a decrease in the frequency of some facility cleaning, deferral of some maintenance, and a stricter control on temperature and lighting in County facilities.  |
| (\$133,543)         | 0 / 0.00       | Business Planning and Support                  | Increase in charges for administrative costs to Wastewater and Solid Waste funds.   |
| (\$100,000)         | (2) / (2.00)   | Office of Capital Facilities                   | Elimination of 2 positions supporting the Geographic Information System as a result of technological enhancements and for financial processing which may result in a processing backlog.  |
| (\$497,661)         | (3) / (3.00)   | Stormwater Management                          | Reduction of 2 positions in Sign Shop which will impact inspection of street signs and increase reliance on citizen identification of damaged signs. Elimination of 1 position in Flood Plains and Special Project branch which may impact flood plain analysis and delay design of house flooding projects. Reduction of funding for several maintenance programs which will result in deferral of repairs at commuter rail and park-and-ride lots, delay in repair and maintenance of storm drainage systems and inspection of storm water detention ponds. Reduction of contracted snow removal and County road repair.  |

| General Fund Impact | Positions      | Agency/<br>Fund                                     | Description   |
|---------------------|----------------|---|---|
| (\$217,719)         | (4) / (3.50)   | Office for Women                                    | Elimination of 4 positions as part of refocusing agency on core services: job skills development, business development and support of the Commission for Women. Will eliminate some consultation and training activities and other outreach functions for career development that were previously provided.   |
| (\$3,113,126)       | (4) / (4.00)   | Department of Family Services                       | Reduction of Fairfax Area Disability Services Board sign language interpretation, contractual services to Northern Virginia Legal Services and Northern Virginia Resource Center for the Deaf and Hard of Hearing, Virginia Initiative for Employment not Welfare caseload funding, Adult Protective Services placements, Child Protective Services transportation and staffing, Foster Care and Adoption contractual services, emergency motel placements, homeless shelter contracts, subsidized child care, Comprehensive Services Act, and Child Care Assistance and Referral program staffing, among other reductions. |
| (\$497,057)         | (2) / (2.00)   | Department of Administration for Human Services     | Elimination of 2 administrative positions and management of vacancies and overtime, reduction of temporary salaries at Human Services warehouse, and reduction of printing and binding. These reductions will impact the agency's ability to provide services to the County's Human Service agencies.   |
| (\$133,551)         | (1) / (1.40)   | Department of Systems Management for Human Services | Reduction in staffing, overtime and limited term funding in Research Analysis and Project Services impacting the availability of demographic data and ability of the agency to respond to special projects.   |
| (\$336,355)         | 0 / 0.00       | Health Department                                   | Reduction of funding for HIV grants which will eliminate County HIV funding to community-based organizations. Closure of the Annandale Adult Day Health Care Center in conjunction with the opening of the new Little River Glen Adult Day Health Care Center in FY 2004 which will require redirection of current participants to new site.  |
| (\$295,643)         | (1) / (1.00)   | Department of Community and Recreation Services     | Reduction of hours at the David R. Pinn Community Center and Devonshire Senior Center. Reduction of field trips for Therapeutic Recreation clients and various operating expenses. Elimination of funding for the Fairfax County Public Schools After School Program and the Sacramento Community Center supplemental summer day camp and after school programs.  |
| (\$805,444)         | (3) / (4.50)   | Fairfax County Park Authority                       | Reduction of mowing at newly acquired park properties, maintenance of trails, playgrounds and picnic areas, and various operating expenses. Increase of charges to Park bond projects. Elimination of one summer Rec-PAC site, 3 positions supporting natural resource planning, stewardship and land management and the equivalent of 1.5 positions in central administration.   |
| (\$1,440,842)       | 0 / 0.00       | Fairfax County Public Library                       | Reduction of library materials funding by 18 percent, funding for self check-out system, furniture, equipment and training.   |
| (\$1,013,432)       | (18) / (18.00) | Land Development Services                           | Elimination of 18 positions supporting permit issuance, inspections and plan review which may substantially impact time required for processing and approving plans and permit applications. It will also impact ability to respond to customer complaints, concerns and questions.   |
| (\$463,612)         | (6) / (6.50)   | Department of Planning and Zoning                   | Elimination of 6 positions supporting plan interpretation, land use analysis, inspections, rezoning/special exceptions and ordinance enforcement. This will impact the timeliness of complaint resolution and could impact enforcement efforts.   |
| (\$275,285)         | 0 / 0.00       | Department of Housing and Community Development     | Reduction of subsidy for Section 8 and Public Housing Under Management as a result of improved financial condition of those funds. Reduction in funding for annual audit costs based on current requirements. Elimination of Operation Match which is a home-sharing program designed to identify affordable housing options.   |

| General Fund Impact   | Positions               | Agency/<br>Fund                    | Description   |
|-----------------------|-------------------------|------------------------------------|---|
| (\$66,963)            | (1) / (1.00)            | Human Rights Commission            | Transfer of 1 position to the Equal Employment Opportunity Grant to support the program on a short-term basis.  |
| (\$291,933)           | 0 / 0.00                | Department of Transportation       | Reduction in camera rotation for the Photo Red Light program, increase income eligibility for Seniors-on-the-Go which will impact approximately 125 seniors, and reduce the number of neighborhoods participating in the Restricted Parking District Program.   |
| (\$56,250)            | 0 / 0.00                | Unclassified Administrative        | Reduction of Local Cash Match for Residential Aftercare grant consistent with elimination of program in Juvenile and Domestic Relations District Court.   |
| (\$710,083)           | 0 / 0.00                | Employee Benefits                  | Reduction of General County Training and elimination of Mindleaders contract for computer-based training. This will increase agency's ability to provide just in time training for agency staff. Reduction of Fringe Benefits as result of position eliminations in General Fund agencies.  |
| (\$134,043)           | 0 / 0.00                | County Transit                     | Reduction in hours of service and frequency of Route 605 (Reston Town Center to Fairfax County Government Center).  |
| (\$86,800)            | 0 / 0.00                | Aging                              | Reduction of Community-Based Social Service program, congregate meals and home-based care services and equipment purchase. These reductions will impact the level of outreach services to the elderly and disabled, result in 12,000 fewer meals delivered, and reduce home-based care services for 40 persons.   |
| (\$1,889,230)         | (15) / (15.00)          | Community Services Board           | Reduction of mental health transportation, medication, prevention and residential services, mental retardation residential drop-in and early intervention services, alcohol and drug residential, supported living, family counseling, entry and referral and homeless shelter services and various operating expenses including training. In addition increase to program and client fees in residential group homes for mental health and mental retardation clients to maximize cost recover. Also elimination of 7 positions and reduction of mental health and alcohol and drug services in the Adult Detention Center as part of the Sheriff's recommendation.  |
| (\$61,875)            | (1) / (1.00)            | Housing Programs for the Elderly   | Elimination of 1 position and the evening community center program at Lincolnia Senior Center and deferral of various maintenance repairs.  |
| (\$105,368)           | (1) / (1.00)            | Technology Infrastructure Services | Elimination of 1 position supporting software implementation.   |
| <b>(\$21,197,260)</b> | <b>(113) / (113.15)</b> |                                    | <b>Total of County reductions</b>   |
| \$0                   | (7) / (7.5)             | Community Services Board           | Elimination of 7 positions as a result of State budget reductions in FY 2003 and FY 2004. Mental health adult day support services will be reduced and the Hope Center for Women will be closed, eliminating the alcohol and drug services provided there. The associated revenue and expenditure reductions have been included in the Community Services Board budget for FY 2004 and will be made for FY 2003 at the <i>FY 2003 Third Quarter Review</i> .  |
| (\$1,292,720)         | 6 / 6.0                 | Various                            | Creation of a partnership for enhanced athletic field maintenance. Consolidation of existing funding totaling \$3,515,533 in Community and Recreation Services (\$180,000), Park Authority (\$2,250,928), Employee Benefits (\$184,605) and Fund 303, County Construction (\$900,000). Provision of new funding of \$2,007,280 for the establishment of 6/6.0 SYE new maintenance positions in the Park Authority and for additional maintenance requirements. In addition, implementation of a field user fee to cover approximately 60 percent of total program costs. The user fee is anticipated to generate \$3.3 million and covers all of the enhancement costs of \$2.0 million and partially offsets existing program costs. This partnership effort improves rather than reduces athletic field standards, recoups partial costs from user fees and in general makes more fields available and increases field playability. |
| <b>(\$22,489,980)</b> | <b>(114) / (114.65)</b> |                                    | <b>Total Impact on the General Fund</b>   |



# FY 2004 FAIRFAX COUNTY BUDGET FACTS

## Budget Guidelines

- ◆ In April 2002, the Board of Supervisors approved **Budget Guidelines** that directed the County Executive to develop a budget for Fiscal Year 2004 that limits increases in expenditures to projected increases in revenues.
- ◆ If Real Estate assessments continue to experience double-digit increases, the Board directed the County Executive to develop a budget for FY 2004 that includes a reduction in the Real Estate tax rate.
- ◆ **The County's transfer to the Fairfax County Public Schools (FCPS)** should also be limited to the projected rate of increase in County revenues.
- ◆ **In order to prevent future structural imbalances**, non-recurring funds will be directed toward non-recurring uses and only recurring resources may be targeted toward recurring expenses.
- ◆ **One-half of the balance** remaining after Carryover adjustments and the allocation to the Revenue Stabilization Fund is to be allocated to the Schools to support non-recurring requirements.

## Tax Base

- ◆ **Total FY 2004 General Fund Revenue** is \$2.59 billion and reflects an increase of \$147.13 million or 6.03 percent over the *FY 2003 Revised Budget Plan*.
- ◆ **One Real Estate Penny** is equivalent to approximately \$13.02 million in tax revenue.
- ◆ **One Personal Property Penny** is equivalent to approximately \$0.97 million in tax revenue.
- ◆ **Average Residential Assessed Property Value** is projected at \$317,240.
- ◆ **The Commercial/Industrial percentage** of the County's Real Estate Tax base is 19.14 percent.
- ◆ **Assessed Value** of all real property is projected to increase \$14.3 billion or 12.48 percent over FY 2003.
- ◆ **Real Estate and Personal Property Taxes** (including the Personal Property portion being reimbursed by the Commonwealth) comprise approximately 77.6 percent of Combined General Fund Revenues.

## Expenditures

- ◆ **General Fund Direct Expenditures** total \$954.12 million, an increase of 0.73 percent over the *FY 2003 Revised Budget Plan*.
- ◆ **General Fund Disbursements** total \$2.58 billion and reflect an increase of \$102.07 million or 4.12 percent over the *FY 2003 Revised Budget Plan*.
- ◆ **The County General Fund Transfer** for school operations totals \$1.24 billion, an increase of \$70.43 million, or 6.03 percent, over the *FY 2003 Revised Budget Plan* transfer.
- ◆ **Expenditures for All Appropriated Funds** total \$4.5 billion.
- ◆ **General Fund Support for Information Technology (IT) Projects** is \$9.45 million. FY 2004 project consideration was guided by priorities established by the IT Senior Steering Committee. Projects with the highest priority include those mandated by the Federal or State government and those necessary to complete previous project investments.
- ◆ **Pay-As-You-Go Capital Construction** projects total \$20.1 million.
- ◆ **Authorized Positions** for all funds are decreasing by a net 49/52.44 SYE positions in FY 2004. This reflects a decrease of 114/114.65 SYE positions associated with agency budget reductions, partially offset by an increase of 65/62.21 SYE positions, most of which are for new facilities.

## Tax Rates

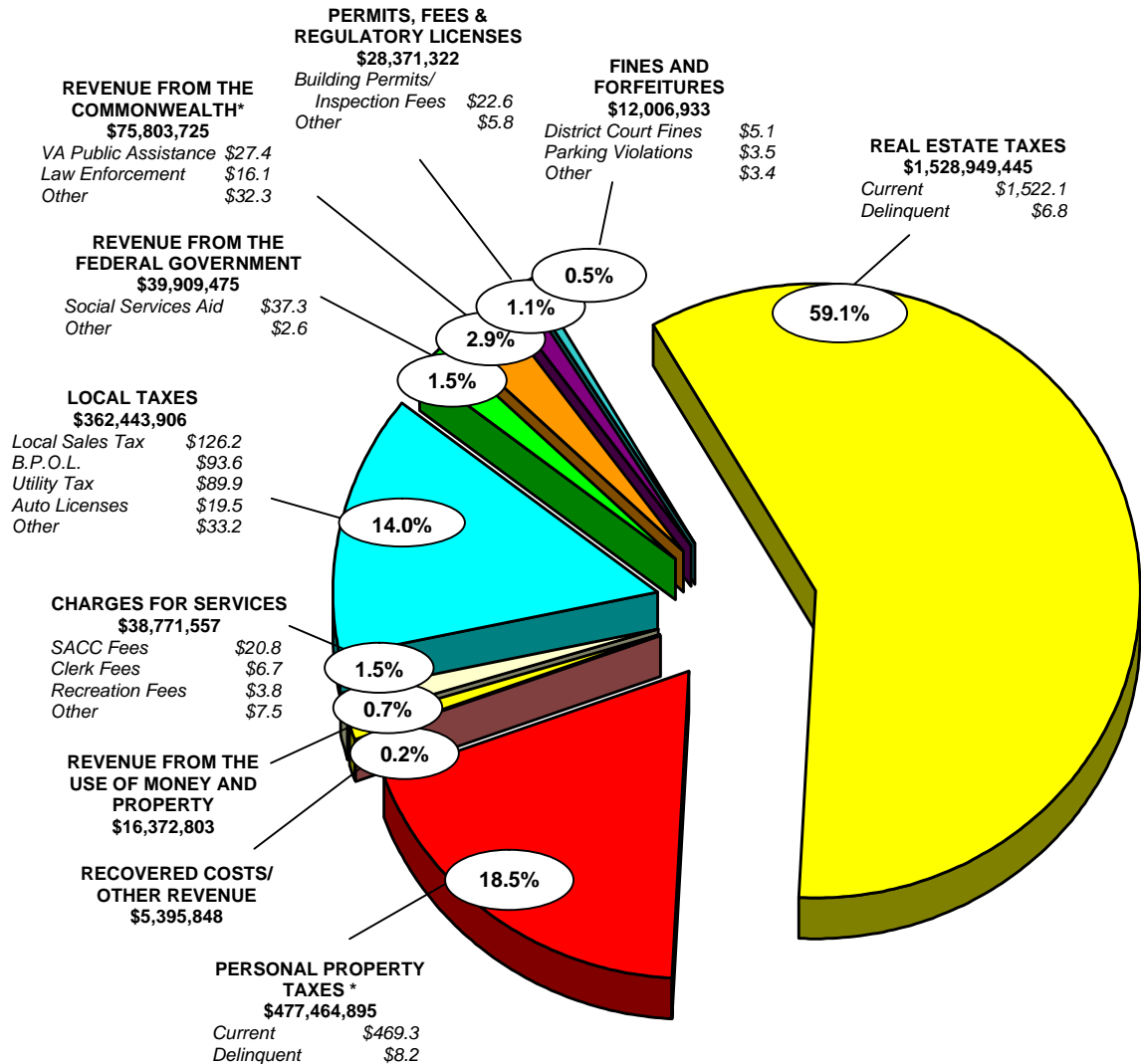
- ◆ **Real Estate Tax Rate** is reduced from \$1.21 to \$1.19 per \$100 assessed value.
- ◆ **Personal Property Tax Rate** remains at \$4.57 per \$100 assessed value.
- ◆ **Refuse Disposal Rate** remains constant at \$45 per ton.
- ◆ **Leaf Collection Rate** remains constant at 1 cent per \$100 assessed valuation.
- ◆ **Sewer Service Rate** increases from \$2.95 to \$3.03 per 1,000 gallons of water consumption.
- ◆ **Sewer Availability Charge** for new single family homes increases from \$5,247 to \$5,431.
- ◆ **Refuse Collection Rate** for County collected sanitation districts remains at \$210 per household.
- ◆ **Solid Waste Ash Disposal Rate** remains constant at \$11.50 per ton.
- ◆ **Forest Integrated Pest Management Program**, a Countywide Special Tax, remains at \$0.001 per \$100 of assessed value, or an average of \$3.17 per household.
- ◆ **E-911 Tax Rate** is increased from \$1.75 to \$2.00 per line per month in order to recover more of the expenditures allowable by the *Code of Virginia*.

## Population

- ◆ **Fairfax County's population** is projected to be 1,015,600 persons as of January 2003. This is an increase of 1.8 percent over the January 2002 estimate of 998,153 and an increase of 24.1 percent over the 1990 census count of 818,584.

# FY 2004 GENERAL FUND RECEIPTS

Where it comes from . . .  
(subcategories in millions)



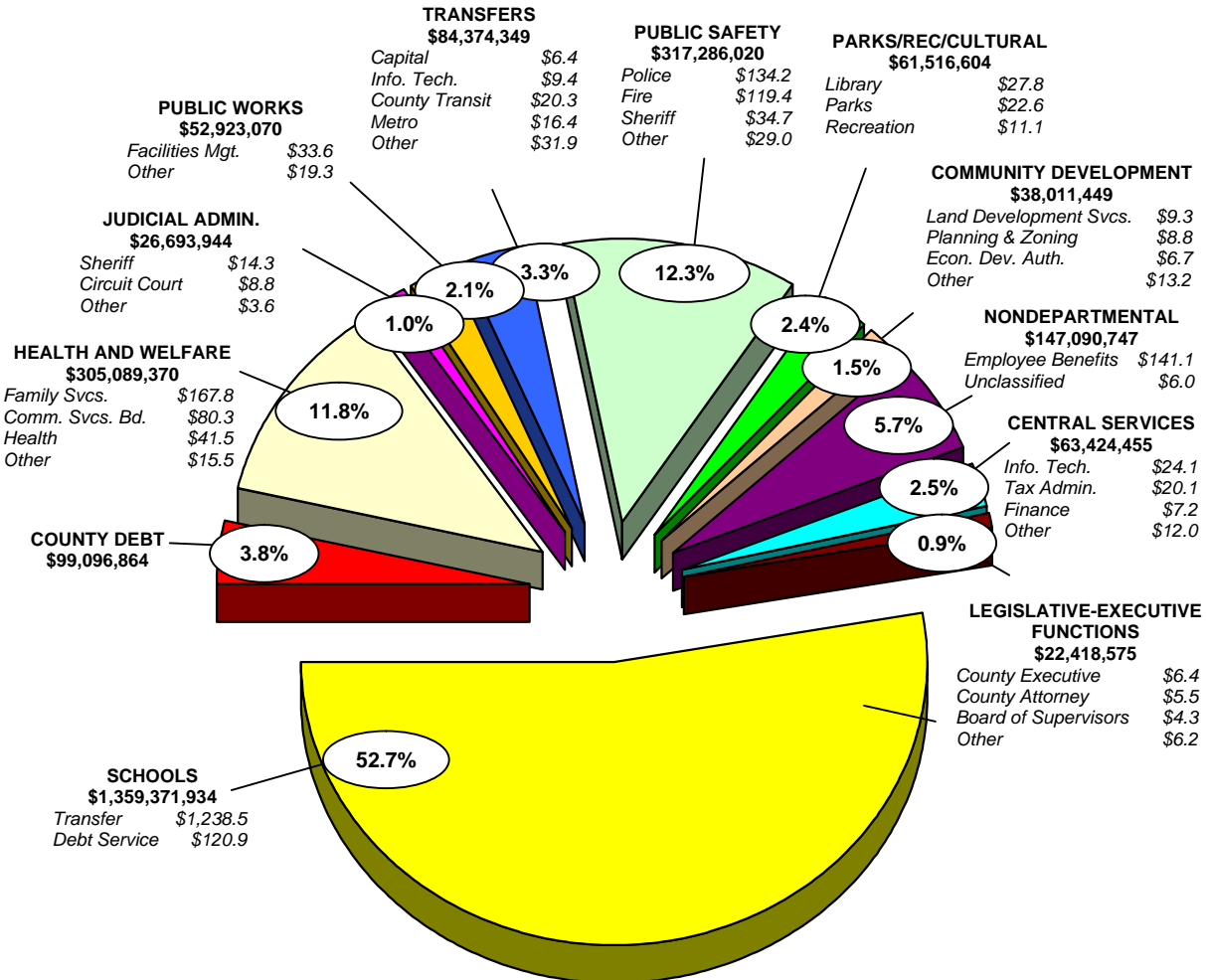
**FY 2004 GENERAL FUND RECEIPTS = \$2,585,489,909 \*\***

\* For presentation purposes, Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes category.

\*\* Total County resources include the receipts shown here, as well as a beginning balance and transfers in from other funds.

# FY 2004 GENERAL FUND DISBURSEMENTS

Where it goes . . .  
(subcategories in millions)

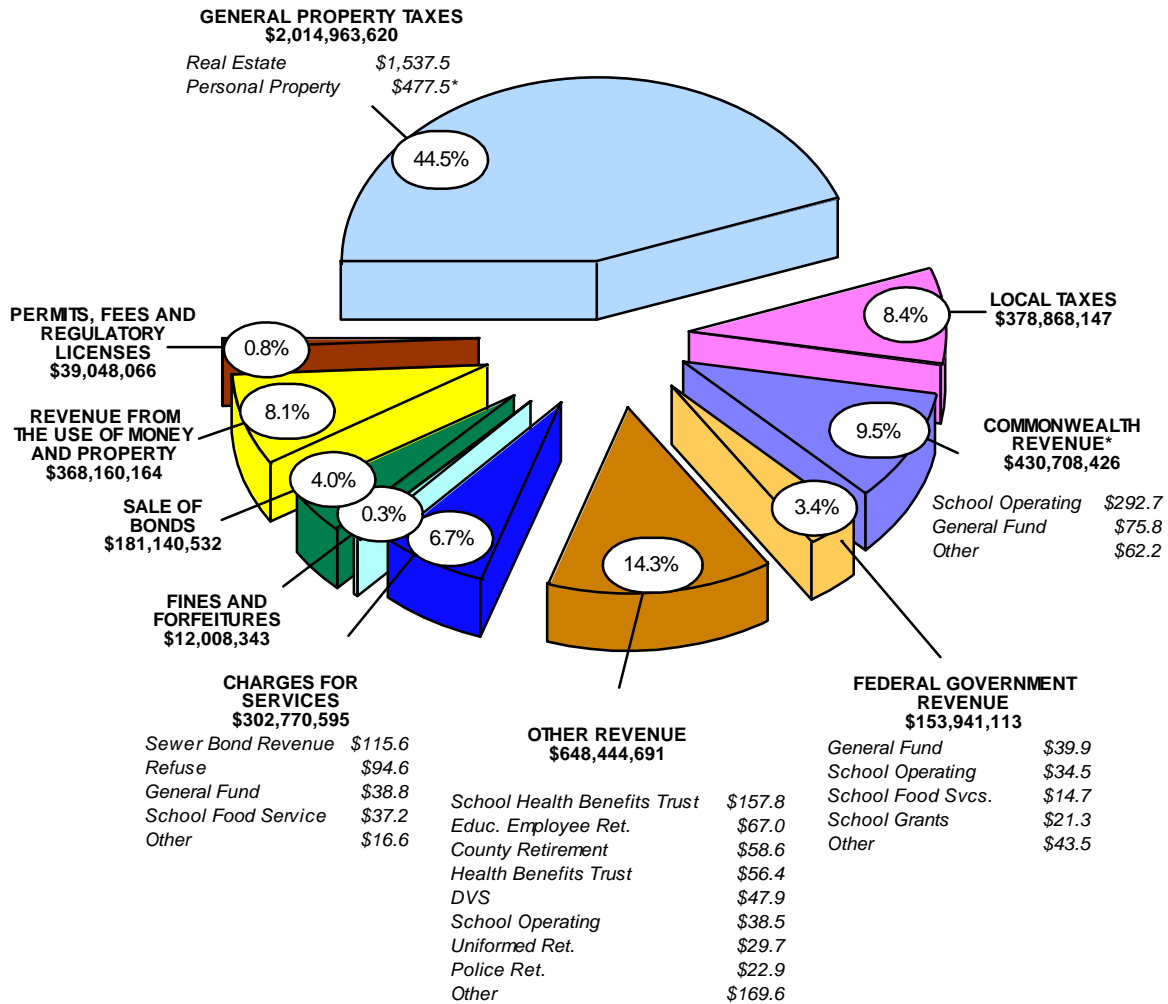


**FY 2004 GENERAL FUND DISBURSEMENTS = \$2,577,297,381**

\* In accordance with the Board adopted guidelines for the FY 2004 Budget, the proposed County General Fund transfer for school operations in FY 2004 totals \$1,238,475,201, an increase of \$70,432,948 or 6.03 percent over the FY 2003 Revised Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 13, 2003 is \$1,241,628,915, an increase of \$73,586,662 or 6.3 percent over the FY 2003 transfer level. In order to fully fund this \$3,153,714 increase over the Budget Guidelines, additional resources would need to be considered by the Board of Supervisors.

# FY 2004 REVENUE ALL FUNDS

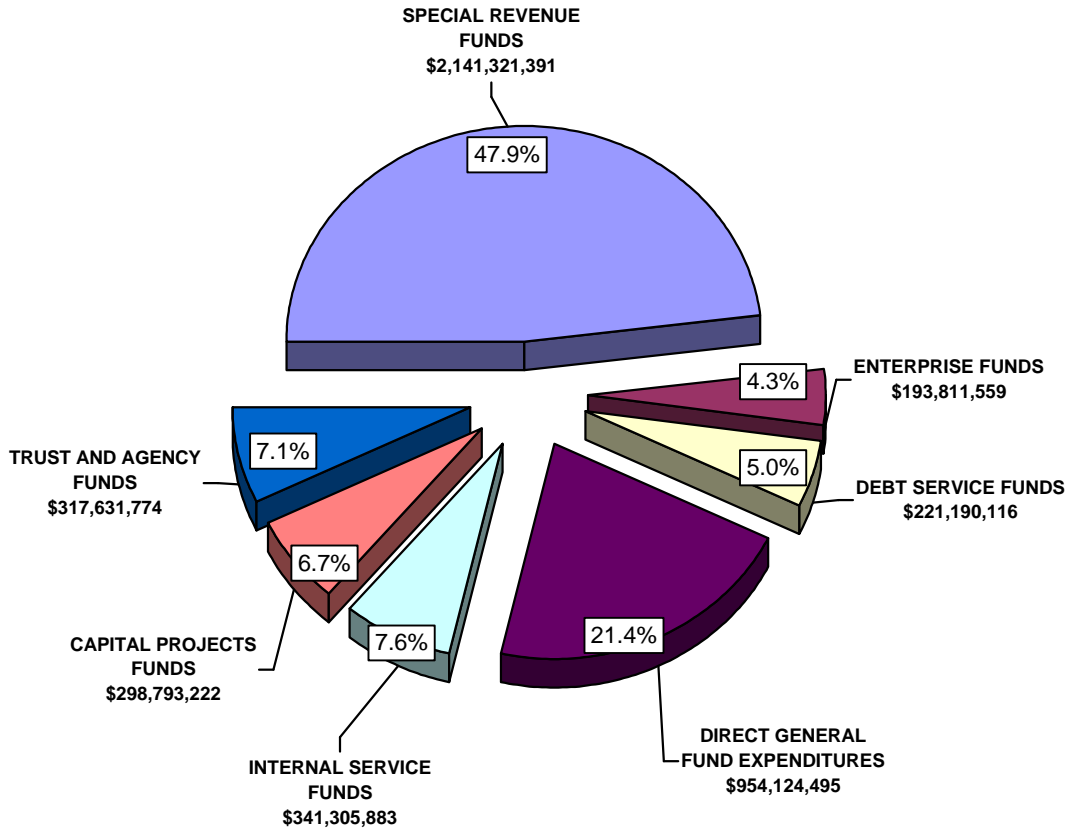
(subcategories in millions)



**TOTAL REVENUE = \$4,530,053,697**

\* For presentation purposes, Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes category.

# FY 2004 EXPENDITURES ALL FUNDS



**TOTAL EXPENDITURES = \$4,468,178,440**



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# General Fund Statement

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**This section includes:**

- ▶ *Summary of General Fund Statement  
(Page 42)*
- ▶ *General Fund Statement  
(Page 43)*
- ▶ *General Fund Expenditures by Agency  
(Page 46)*

## General Fund Statement

(in millions of dollars)

The FY 2004 Advertised Budget Plan includes General Fund disbursements (i.e., the sum of the direct expenditures and transfers) of \$2,577,297,381 an increase of 4.12 percent over the *FY 2003 Revised Budget Plan* level of \$2,475,232,199. This amount includes a transfer of \$1,238,475,201 to Fund 090, Public School Operating, an increase of 6.03 percent over the *FY 2003 Revised Budget Plan* level of \$1,168,042,253. In addition, General Fund direct expenditures are \$954,124,495, an increase of \$6,960,253 or 0.73 percent over the *FY 2003 Revised Budget Plan* level of \$947,031,242. Detailed fund statements are included on the pages that follow.

|  | FY 2002<br>Actual | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | Percent<br>Inc/(Dec)<br>Over Revised |
|--|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|--------------------------------------|
| <b>Beginning Balance</b>                                     | <b>\$84.17</b>    | <b>\$46.46</b>                    | <b>\$94.57</b>                    | <b>\$49.50</b>                       | <b>(\$45.06)</b>                       | <b>-47.65%</b>                       |
| <b>Revenues</b>  | \$2,300.31        | \$2,441.64                        | \$2,438.36                        | \$2,585.49                           | \$147.13                               | 6.03%                                |
| <b>Transfers In</b>  | \$4.61            | \$3.17                            | \$3.17                            | \$1.40                               | (\$1.77)                               | -55.90%                              |
| <b>Total Available</b>                                       | <b>\$2,389.10</b> | <b>\$2,491.26</b>                 | <b>\$2,536.09</b>                 | <b>\$2,636.39</b>                    | <b>\$100.30</b>                        | <b>3.95%</b>                         |
| <b>Direct Expenditures</b>                                   | \$854.95          | \$915.37                          | \$947.16                          | \$954.12                             | \$6.96                                 | 0.73%                                |
| <b>Transfers Out</b>   |                   |                                   |                                   |                                      |  |                                      |
| School Transfer  | \$1,079.91        | \$1,167.86                        | \$1,168.04                        | \$1,238.48                           | \$70.43                                | 6.03%                                |
| School Debt Service  | 105.53            | 113.60                            | 113.60                            | 120.90                               | 7.29                                   | 6.42%                                |
| Subtotal Schools   | \$1,185.44        | \$1,281.47                        | \$1,281.65                        | \$1,359.37                           | \$77.72                                | 6.06%                                |
| Metro  | \$11.45           | \$12.27                           | \$12.27                           | \$16.45                              | \$4.17                                 | 34.01%                               |
| Community Services Board                                     | 74.59             | 78.40                             | 78.40                             | 80.33                                | 1.93                                   | 2.46%                                |
| County Transit Systems                                       | 16.06             | 16.74                             | 16.74                             | 20.28                                | 3.54                                   | 21.13%                               |
| Capital Paydown  | 7.51              | 4.21                              | 4.76                              | 6.39                                 | 1.63                                   | 34.25%                               |
| Information Technology                                       | 12.79             | 5.92                              | 5.92                              | 9.45                                 | 3.53                                   | 59.58%                               |
| County Debt Service  | 98.01             | 100.09                            | 100.09                            | 99.10                                | (0.99)                                 | -0.99%                               |
| Other Transfers  | 33.72             | 27.94                             | 28.23                             | 31.81                                | 3.57                                   | 12.66%                               |
| Subtotal County  | \$254.14          | \$245.58                          | \$246.42                          | \$263.80                             | 17.38                                  | 7.05%                                |
| <b>Total Transfers Out</b>                                   | \$1,439.58        | \$1,527.04                        | \$1,528.07                        | \$1,623.17                           | \$95.10                                | 6.22%                                |
| <b>Total Disbursements</b>                                   | <b>\$2,294.53</b> | <b>\$2,442.41</b>                 | <b>\$2,475.23</b>                 | <b>\$2,577.30</b>                    | <b>\$102.07</b>                        | <b>4.12%</b>                         |
| <b>Ending Balance</b>  | <b>\$94.57</b>    | <b>\$48.85</b>                    | <b>\$60.86</b>                    | <b>\$59.09</b>                       | <b>(\$1.76)</b>                        | <b>-2.90%</b>                        |
| Less:  |                   |                                   |                                   |                                      |  |                                      |
| Managed Reserve  | \$46.46           | \$48.85                           | \$49.51                           | \$51.55                              | \$2.04                                 | 4.12%                                |
| <i>FY 2003 Third Quarter Review</i><br>Adjustments           |                   |                                   | 11.35                             |                                      | (11.35)                                | -                                    |
| Reserve for Economic fluctuations and<br>Revenue adjustments |                   |                                   |                                   | 7.55                                 | 7.55                                   | -                                    |
| <b>Total Available</b>                                       | <b>\$48.11</b>    | <b>\$0.00</b>                     | <b>\$0.00</b>                     | <b>\$0.00</b>                        | <b>\$0.00</b>                          | <b>-</b>                             |



**FY 2004 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

|  | FY 2002<br>Actual      | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Beginning Balance <sup>1</sup></b>      | <b>\$84,169,489</b>    | <b>\$46,457,565</b>               | <b>\$94,569,059</b>               | <b>\$49,504,644</b>                  | <b>(\$45,064,415)</b>                  | <b>-47.65%</b>              |
| <b>Revenue <sup>2</sup></b>                |                        |                                   |                                   |                                      |  |                             |
| Real Property Taxes                        | \$1,233,203,875        | \$1,384,758,240                   | \$1,386,869,303                   | \$1,528,949,445                      | \$142,080,142                          | 10.24%                      |
| Personal Property Taxes <sup>3</sup>       | 282,889,998            | 267,236,545                       | 269,934,808                       | 272,808,779                          | 2,873,971                              | 1.06%                       |
| General Other Local Taxes                  | 360,262,632            | 355,199,911                       | 359,219,568                       | 362,443,906                          | 3,224,338                              | 0.90%                       |
| Permits, Fees & Regulatory Licenses        | 28,609,183             | 29,354,826                        | 28,068,562                        | 28,371,322                           | 302,760                                | 1.08%                       |
| Fines & Forfeitures                        | 10,318,703             | 10,997,380                        | 10,821,425                        | 12,006,933                           | 1,185,508                              | 10.96%                      |
| Revenue from Use of Money & Property       | 28,233,572             | 32,737,042                        | 16,305,124                        | 16,372,803                           | 67,679                                 | 0.42%                       |
| Charges for Services                       | 35,241,909             | 34,906,731                        | 37,059,202                        | 38,771,557                           | 1,712,355                              | 4.62%                       |
| Revenue from the Commonwealth <sup>3</sup> | 277,978,231            | 281,948,245                       | 277,802,882                       | 280,459,841                          | 2,656,959                              | 0.96%                       |
| Revenue from the Federal Government        | 37,674,830             | 38,820,556                        | 46,970,364                        | 39,909,475                           | (7,060,889)                            | -15.03%                     |
| Recovered Costs/Other Revenue              | 5,899,819              | 5,677,428                         | 5,304,162                         | 5,395,848                            | 91,686                                 | 1.73%                       |
| <b>Total Revenue</b>                       | <b>\$2,300,312,752</b> | <b>\$2,441,636,904</b>            | <b>\$2,438,355,400</b>            | <b>\$2,585,489,909</b>               | <b>\$147,134,509</b>                   | <b>6.03%</b>                |
| <b>Transfers In</b>                        |                        |                                   |                                   |                                      |  |                             |
| 105 Cable Communications                   | \$1,614,594            | \$1,465,732                       | \$1,465,732                       | \$1,396,150                          | (\$69,582)                             | -4.75%                      |
| 503 Department of Vehicle Services         | 3,000,000              | 1,700,000                         | 1,700,000                         | 0                                    | (1,700,000)                            | -100.00%                    |
| <b>Total Transfers In</b>                  | <b>\$4,614,594</b>     | <b>\$3,165,732</b>                | <b>\$3,165,732</b>                | <b>\$1,396,150</b>                   | <b>(\$1,769,582)</b>                   | <b>-55.90%</b>              |
| <b>Total Available</b>                     | <b>\$2,389,096,835</b> | <b>\$2,491,260,201</b>            | <b>\$2,536,090,191</b>            | <b>\$2,636,390,703</b>               | <b>\$100,300,512</b>                   | <b>3.95%</b>                |
| <b>Direct Expenditures</b>                 |                        |                                   |                                   |                                      |  |                             |
| Personnel Services                         | \$477,708,903          | \$513,704,866                     | \$517,838,943                     | \$545,136,717                        | \$27,297,774                           | 5.27%                       |
| Operating Expenses                         | 291,792,138            | 309,005,021                       | 331,297,683                       | 309,682,089                          | (21,615,594)                           | -6.52%                      |
| Recovered Costs                            | (29,440,398)           | (31,795,876)                      | (32,083,670)                      | (38,245,224)                         | (6,161,554)                            | 19.20%                      |
| Capital Equipment                          | 4,460,980              | 3,782,456                         | 6,094,714                         | 3,930,087                            | (2,164,627)                            | -35.52%                     |
| Fringe Benefits                            | 110,429,460            | 120,670,575                       | 124,016,572                       | 133,620,826                          | 9,604,254                              | 7.74%                       |
| <b>Total Direct Expenditures</b>           | <b>\$854,951,083</b>   | <b>\$915,367,042</b>              | <b>\$947,164,242</b>              | <b>\$954,124,495</b>                 | <b>\$6,960,253</b>                     | <b>0.73%</b>                |

**FY 2004 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

|  | FY 2002<br>Actual      | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Transfers Out</b>   |                        |                                   |                                   |                                      |  |                             |
| 002 Revenue Stabilization  | \$2,511,050            | \$0                               | \$240,983                         | \$0                                  | (\$240,983)                            | -100.00%                    |
| 090 Public School Operating <sup>4</sup>                             | 1,079,911,756          | 1,167,861,517                     | 1,168,042,253                     | 1,238,475,201                        | 70,432,948                             | 6.03%                       |
| 100 County Transit System  | 16,063,083             | 16,738,953                        | 16,738,953                        | 20,275,993                           | 3,537,040                              | 21.13%                      |
| 103 Aging Grants & Programs  | 1,636,511              | 1,735,999                         | 1,735,999                         | 1,848,836                            | 112,837                                | 6.50%                       |
| 104 Information Technology   | 12,788,178             | 5,921,626                         | 5,921,626                         | 9,449,844                            | 3,528,218                              | 59.58%                      |
| 106 Community Services Board   | 74,594,347             | 78,401,580                        | 78,401,580                        | 80,329,739                           | 1,928,159                              | 2.46%                       |
| 110 Refuse Disposal  | 5,500,000              | 3,439,291                         | 3,439,291                         | 2,000,000                            | (1,439,291)                            | -41.85%                     |
| 118 Consolidated Community Funding Pool                              | 5,923,150              | 6,278,539                         | 6,278,539                         | 6,278,539                            | 0                                      | 0.00%                       |
| 119 Contributory Fund  | 6,697,638              | 6,456,429                         | 6,507,747                         | 7,141,779                            | 634,032                                | 9.74%                       |
| 120 E-911  | 5,291,176              | 4,666,094                         | 4,666,094                         | 7,374,917                            | 2,708,823                              | 58.05%                      |
| 141 Housing Programs for the Elderly                                 | 1,190,661              | 1,237,474                         | 1,237,474                         | 1,175,599                            | (61,875)                               | -5.00%                      |
| 144 Housing Trust Fund   | 300,000                | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| 200 County Debt Service  | 98,009,886             | 100,089,491                       | 100,089,491                       | 99,096,864                           | (992,627)                              | -0.99%                      |
| 201 School Debt Service  | 105,528,408            | 113,604,781                       | 113,604,781                       | 120,896,733                          | 7,291,952                              | 6.42%                       |
| 302 Library Construction   | 0                      | 0                                 | 550,000                           | 0                                    | (550,000)                              | -100.00%                    |
| 303 County Construction  | 4,256,813              | 2,611,941                         | 2,611,941                         | 4,793,041                            | 2,181,100                              | 83.50%                      |
| 304 Primary & Secondary Road Bond Constr                             | 350,000                | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| 308 Public Works Construction  | 850,277                | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| 309 Metro Operations and Construction                                | 11,450,844             | 12,272,714                        | 12,272,714                        | 16,446,575                           | 4,173,861                              | 34.01%                      |
| 313 Trail Construction   | 200,000                | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| 340 Housing Assistance Program                                       | 1,850,000              | 1,600,000                         | 1,600,000                         | 1,600,000                            | 0                                      | 0.00%                       |
| 500 Retiree Health   | 1,917,915              | 2,228,491                         | 2,228,491                         | 3,089,226                            | 860,735                                | 38.62%                      |
| 504 Document Services Division                                       | 2,755,000              | 1,900,000                         | 1,900,000                         | 2,900,000                            | 1,000,000                              | 52.63%                      |
| <b>Total Transfers Out</b>   | <b>\$1,439,576,693</b> | <b>\$1,527,044,920</b>            | <b>\$1,528,067,957</b>            | <b>\$1,623,172,886</b>               | <b>\$95,104,929</b>                    | <b>6.22%</b>                |
| <b>Total Disbursements</b>   | <b>\$2,294,527,776</b> | <b>\$2,442,411,962</b>            | <b>\$2,475,232,199</b>            | <b>\$2,577,297,381</b>               | <b>\$102,065,182</b>                   | <b>4.12%</b>                |
| <b>Total Ending Balance</b>  | <b>\$94,569,059</b>    | <b>\$48,848,239</b>               | <b>\$60,857,992</b>               | <b>\$59,093,322</b>                  | <b>(\$1,764,670)</b>                   | <b>-2.90%</b>               |
| Less:  |                        |                                   |                                   |                                      |  |                             |
| Managed Reserve  | \$46,457,565           | \$48,848,239                      | \$49,504,644                      | \$51,545,948                         | \$2,041,304                            | 4.12%                       |
| <i>FY 2003 Third Quarter Review Adjustments</i> <sup>5</sup>         |                        |                                   | 11,353,348                        | 0                                    | (11,353,348)                           | -                           |
| Reserve for economic fluctuations & revenue adjustments <sup>6</sup> |                        |                                   |                                   | 7,547,374                            | 7,547,374                              | -                           |
| <b>Total Available</b>   | <b>\$48,111,494</b>    | <b>\$0</b>                        | <b>\$0</b>                        | <b>\$0</b>                           | <b>\$0</b>                             | <b>-</b>                    |

**FY 2004 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

| FY 2002<br>Actual | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|

<sup>1</sup> The FY 2003 Revised Beginning Balance reflects audit adjustments for revenue and expenditures and a FY 2002 Beginning Balance adjustment for compensated absences as included in the FY 2002 Comprehensive Annual Financial Report (CAFR). The FY 2002 Audit package detailing all of these changes will be included in the *FY 2003 Third Quarter Review*. As a result, the FY 2003 Revised beginning balance has been increased by \$5,606,573 for balance adjustments associated with compensated absences, \$321,236 for revenues and \$36,589 based on expenditure reductions for a net increase of \$5,964,398.

<sup>2</sup> *FY 2003 Revised Budget Plan* revenues reflect an increase of \$5,259,532 based on revised revenue estimates of November 2002. The *FY 2003 Third Quarter Review* will contain a detailed explanation of these changes.

<sup>3</sup> Personal Property Taxes 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>4</sup> In accordance with the Board adopted guidelines for the FY 2004 Budget, the proposed County General Fund transfer for school operations in FY 2004 totals \$1,238,475,201 an increase of \$70,432,948 or 6.03% over the *FY 2003 Revised Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 13, 2003 is \$1,241,628,915 an increase of \$73,586,662 or 6.3% over the FY 2003 transfer level. In order to fully fund this \$3,153,714 increase over the Budget Guidelines, additional resources would need to be considered by the Board of Supervisors.

<sup>5</sup> The *FY 2003 Revised Budget Plan* ending balance reflects available funding of \$11.35 million which includes the available balance after Carryover actions of \$0.13 million, the impact of FY 2002 audit adjustments for \$5.96 million and the FY 2003 revised revenue estimates of \$5.26 million. This amount is held in reserve for anticipated *FY 2003 Third Quarter Review* disbursement requirements, including public safety overtime, CSA and West Nile Virus. Further details will be included as part of the *FY 2003 Third Quarter Review* package.

<sup>6</sup> The FY 2004 Advertised Budget Plan ending balance reflects available funding of \$7.55 million held in reserve to offset economic fluctuations and revenue adjustments.

## FY 2004 ADVERTISED SUMMARY GENERAL FUND EXPENDITURES

| #  | Agency Title   | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|--|--|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Legis - Exec Functions/Central Services</b>       |  |                      |                                   |                                   |                                      |  |                             |
| 01   | Board of Supervisors                                       | \$3,678,682          | \$4,136,666                       | \$4,136,666                       | \$4,261,605                          | \$124,939                              | 3.02%                       |
| 02   | Office of the County Executive                             | 6,074,683            | 6,498,139                         | 6,861,625                         | 6,395,481                            | (466,144)                              | -6.79%                      |
| 04   | Department of Cable Communications and Consumer Protection | 1,651,293            | 1,689,904                         | 1,720,771                         | 1,744,209                            | 23,438                                 | 1.36%                       |
| 06   | Department of Finance                                      | 6,372,120            | 6,910,054                         | 7,198,062                         | 7,166,122                            | (31,940)                               | -0.44%                      |
| 11   | Department of Human Resources                              | 5,747,103            | 6,183,678                         | 6,629,838                         | 6,105,579                            | (524,259)                              | -7.91%                      |
| 12   | Department of Purchasing and Supply Management             | 3,597,518            | 4,010,668                         | 4,020,549                         | 4,049,100                            | 28,551                                 | 0.71%                       |
| 13   | Office of Public Affairs                                   | 794,299              | 857,921                           | 1,024,328                         | 1,056,787                            | 32,459                                 | 3.17%                       |
| 15   | Electoral Board and General Registrar                      | 2,094,180            | 2,013,545                         | 3,924,672                         | 2,057,004                            | (1,867,668)                            | -47.59%                     |
| 17   | Office of the County Attorney                              | 5,055,844            | 5,410,333                         | 5,894,664                         | 5,490,937                            | (403,727)                              | -6.85%                      |
| 20   | Department of Management and Budget                        | 2,584,641            | 2,976,042                         | 3,008,564                         | 2,961,145                            | (47,419)                               | -1.58%                      |
| 37   | Office of the Financial and Program Auditor                | 167,242              | 185,487                           | 187,887                           | 195,616                              | 7,729                                  | 4.11%                       |
| 41   | Civil Service Commission                                   | 170,752              | 196,191                           | 196,191                           | 202,275                              | 6,084                                  | 3.10%                       |
| 57   | Department of Tax Administration                           | 18,969,254           | 19,931,438                        | 20,164,437                        | 20,066,935                           | (97,502)                               | -0.48%                      |
| 70   | Department of Information Technology                       | 19,803,801           | 21,014,486                        | 21,885,680                        | 24,090,235                           | 2,204,555                              | 10.07%                      |
| <b>Total Legis - Exec Functions/Central Services</b> |  | <b>\$76,761,412</b>  | <b>\$82,014,552</b>               | <b>\$86,853,934</b>               | <b>\$85,843,030</b>                  | <b>(\$1,010,904)</b>                   | <b>-1.16%</b>               |
| <b>Judicial Administration</b>                       |  |                      |                                   |                                   |                                      |  |                             |
| 80   | Circuit Court and Records                                  | \$8,470,475          | \$8,920,032                       | \$9,054,797                       | \$8,835,947                          | (\$218,850)                            | -2.42%                      |
| 82   | Office of the Commonwealth's Attorney                      | 1,584,458            | 1,994,599                         | 1,994,599                         | 1,995,268                            | 669                                    | 0.03%                       |
| 85   | General District Court                                     | 1,557,380            | 1,586,059                         | 1,588,404                         | 1,582,398                            | (6,006)                                | -0.38%                      |
| 91   | Office of the Sheriff                                      | 14,084,745           | 14,123,208                        | 14,822,274                        | 14,280,331                           | (541,943)                              | -3.66%                      |
| <b>Total Judicial Administration</b>                 |  | <b>\$25,697,058</b>  | <b>\$26,623,898</b>               | <b>\$27,460,074</b>               | <b>\$26,693,944</b>                  | <b>(\$766,130)</b>                     | <b>-2.79%</b>               |
| <b>Public Safety</b>                                 |  |                      |                                   |                                   |                                      |  |                             |
| 04   | Department of Cable Communications and Consumer Protection | \$938,425            | \$970,385                         | \$970,385                         | \$980,928                            | \$10,543                               | 1.09%                       |
| 31   | Land Development Services                                  | 9,378,194            | 9,947,557                         | 9,993,752                         | 10,031,481                           | 37,729                                 | 0.38%                       |
| 81   | Juvenile and Domestic Relations District Court             | 16,853,945           | 17,375,329                        | 17,451,875                        | 17,939,296                           | 487,421                                | 2.79%                       |
| 90   | Police Department  | 111,839,835          | 129,325,400                       | 132,929,791                       | 134,240,750                          | 1,310,959                              | 0.99%                       |
| 91   | Office of the Sheriff                                      | 30,520,590           | 29,764,234                        | 33,601,939                        | 34,686,841                           | 1,084,902                              | 3.23%                       |
| 92   | Fire and Rescue Department                                 | 106,302,665          | 111,188,509                       | 112,296,377                       | 119,406,724                          | 7,110,347                              | 6.33%                       |
| 96   | Animal Shelter   | 1,043,641            | 0                                 | 0                                 | 0                                    | 0                                      | -                           |
| <b>Total Public Safety</b>                           |  | <b>\$276,877,295</b> | <b>\$298,571,414</b>              | <b>\$307,244,119</b>              | <b>\$317,286,020</b>                 | <b>\$10,041,901</b>                    | <b>3.27%</b>                |

## FY 2004 ADVERTISED SUMMARY GENERAL FUND EXPENDITURES

| #                                     | Agency Title  | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|---------------------------------------|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Public Works</b>                   |   |                      |                                   |                                   |                                      |  |                             |
| 08                                    | Facilities Management Division                      | \$32,795,930         | \$33,102,262                      | \$35,514,503                      | \$33,590,905                         | (\$1,923,598)                          | -5.42%                      |
| 25                                    | Business Planning and Support                       | 2,514,292            | 2,548,940                         | 2,548,940                         | 2,642,055                            | 93,115                                 | 3.65%                       |
| 26                                    | Office of Capital Facilities                        | 8,208,103            | 8,484,031                         | 8,484,031                         | 8,531,901                            | 47,870                                 | 0.56%                       |
| 29                                    | Stormwater Management                               | 7,423,693            | 8,290,293                         | 8,638,346                         | 7,934,339                            | (704,007)                              | -8.15%                      |
| 87                                    | Unclassified Administrative Expenses                | 220,473              | 220,474                           | 220,474                           | 223,870                              | 3,396                                  | 1.54%                       |
|                                       | <b>Total Public Works</b>                           | <b>\$51,162,491</b>  | <b>\$52,646,000</b>               | <b>\$55,406,294</b>               | <b>\$52,923,070</b>                  | <b>(\$2,483,224)</b>                   | <b>-4.48%</b>               |
| <b>Health and Welfare</b>             |   |                      |                                   |                                   |                                      |  |                             |
| 05                                    | Office for Women                                    | \$480,238            | \$481,124                         | \$481,124                         | \$289,000                            | (\$192,124)                            | -39.93%                     |
| 67                                    | Department of Family Services                       | 156,438,246          | 164,992,586                       | 166,364,554                       | 167,812,918                          | 1,448,364                              | 0.87%                       |
| 68                                    | Department of Administration for Human Services     | 11,441,750           | 12,004,717                        | 12,187,323                        | 9,710,978                            | (2,476,345)                            | -20.32%                     |
| 69                                    | Department of Systems Management for Human Services | 4,910,177            | 5,202,074                         | 5,255,663                         | 5,473,447                            | 217,784                                | 4.14%                       |
| 71                                    | Health Department                                   | 36,952,738           | 38,059,540                        | 38,498,530                        | 41,473,288                           | 2,974,758                              | 7.73%                       |
|                                       | <b>Total Health and Welfare</b>                     | <b>\$210,223,149</b> | <b>\$220,740,041</b>              | <b>\$222,787,194</b>              | <b>\$224,759,631</b>                 | <b>\$1,972,437</b>                     | <b>0.89%</b>                |
| <b>Parks, Recreation and Cultural</b> |   |                      |                                   |                                   |                                      |  |                             |
| 50                                    | Department of Community and Recreation Services     | \$11,410,428         | \$12,145,380                      | \$12,609,780                      | \$11,096,103                         | (\$1,513,677)                          | -12.00%                     |
| 51                                    | Fairfax County Park Authority                       | 23,880,365           | 24,266,258                        | 24,272,572                        | 22,656,097                           | (1,616,475)                            | -6.66%                      |
| 52                                    | Fairfax County Public Library                       | 26,036,530           | 27,722,631                        | 27,821,705                        | 27,764,404                           | (57,301)                               | -0.21%                      |
|                                       | <b>Total Parks, Recreation and Cultural</b>         | <b>\$61,327,323</b>  | <b>\$64,134,269</b>               | <b>\$64,704,057</b>               | <b>\$61,516,604</b>                  | <b>(\$3,187,453)</b>                   | <b>-4.93%</b>               |
| <b>Community Development</b>          |   |                      |                                   |                                   |                                      |  |                             |
| 16                                    | Economic Development Authority                      | \$6,895,760          | \$6,562,715                       | \$6,562,715                       | \$6,690,212                          | \$127,497                              | 1.94%                       |
| 31                                    | Land Development Services                           | 8,640,253            | 9,398,341                         | 9,869,697                         | 9,315,175                            | (554,522)                              | -5.62%                      |
| 35                                    | Department of Planning and Zoning                   | 8,200,035            | 8,820,847                         | 8,919,377                         | 8,838,890                            | (80,487)                               | -0.90%                      |
| 36                                    | Planning Commission                                 | 624,850              | 648,870                           | 648,870                           | 673,911                              | 25,041                                 | 3.86%                       |
| 38                                    | Department of Housing and Community Development     | 5,566,963            | 5,320,774                         | 5,652,333                         | 5,232,155                            | (420,178)                              | -7.43%                      |
| 39                                    | Office of Human Rights                              | 1,173,850            | 1,271,426                         | 1,271,426                         | 1,270,211                            | (1,215)                                | -0.10%                      |
| 40                                    | Department of Transportation                        | 4,185,587            | 5,789,937                         | 7,546,597                         | 5,990,895                            | (1,555,702)                            | -20.61%                     |
|                                       | <b>Total Community Development</b>                  | <b>\$35,287,298</b>  | <b>\$37,812,910</b>               | <b>\$40,471,015</b>               | <b>\$38,011,449</b>                  | <b>(\$2,459,566)</b>                   | <b>-6.08%</b>               |

## FY 2004 ADVERTISED SUMMARY GENERAL FUND EXPENDITURES

| #                       | Agency Title                                  | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|-------------------------|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Non-Departmental</b> |   |                      |                                   |                                   |                                      |  |                             |
| 87                      | Unclassified Administrative Expenses          | \$3,250,822          | \$4,454,797                       | \$8,277,932                       | \$5,955,363                          | (\$2,322,569)                          | -28.06%                     |
| 89                      | Employee Benefits                             | 114,364,235          | 128,369,161                       | 133,959,623                       | 141,135,384                          | 7,175,761                              | 5.36%                       |
|                         | <b>Total Non-Departmental</b>                 | <b>\$117,615,057</b> | <b>\$132,823,958</b>              | <b>\$142,237,555</b>              | <b>\$147,090,747</b>                 | <b>\$4,853,192</b>                     | <b>3.41%</b>                |
|                         | <b>Total General Fund Direct Expenditures</b> | <b>\$854,951,083</b> | <b>\$915,367,042</b>              | <b>\$947,164,242</b>              | <b>\$954,124,495</b>                 | <b>\$6,960,253</b>                     | <b>0.73%</b>                |

# General Fund Revenue Overview

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This section includes:

- ▶ *Summary of General Fund Revenue  
(Page 50)*
- ▶ *Major Revenue Sources (Page 54)*
- ▶ *Real Estate Tax (Page 55)*
- ▶ *Personal Property Tax (Page 62)*
- ▶ *Local Sales Tax (Page 66)*
- ▶ *Business, Professional and  
Occupational License Tax  
(Page 68)*

# GENERAL FUND REVENUE OVERVIEW

## SUMMARY OF GENERAL FUND REVENUE

| Category   | FY 2002<br>Actual      | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan <sup>1</sup> | FY 2004<br>Advertised<br>Budget Plan | Over the FY 2003<br>Revised Budget Plan |                   |
|--|------------------------|-----------------------------------|--|--------------------------------------|---|-------------------|
|  |                        |                                   |  |                                      | Increase/<br>(Decrease)                 | Percent<br>Change |
| Real Estate Taxes -<br>Current and Delinquent                            | \$1,233,203,875        | \$1,384,758,240                   | \$1,386,869,303                                | \$1,528,949,445                      | \$142,080,142                           | 10.24%            |
| Personal Property<br>Taxes - Current and<br>Delinquent <sup>2</sup>      | 471,463,373            | 469,239,604                       | 469,629,780                                    | 477,464,895                          | 7,835,115                               | 1.67%             |
| Other Local Taxes  | 360,262,632            | 355,199,911                       | 359,219,568                                    | 362,443,906                          | 3,224,338                               | 0.90%             |
| Permits, Fees and<br>Regulatory Licenses                                 | 28,609,183             | 29,354,826                        | 28,068,562                                     | 28,371,322                           | 302,760                                 | 1.08%             |
| Fines and Forfeitures  | 10,318,703             | 10,997,380                        | 10,821,425                                     | 12,006,933                           | 1,185,508                               | 10.96%            |
| Revenue from Use of<br>Money/Property                                    | 28,233,572             | 32,737,042                        | 16,305,124                                     | 16,372,803                           | 67,679                                  | 0.42%             |
| Charges for Services   | 35,241,909             | 34,906,731                        | 37,059,202                                     | 38,771,557                           | 1,712,355                               | 4.62%             |
| Revenue from the<br>Commonwealth and<br>Federal Governments <sup>2</sup> | 127,079,686            | 118,765,742                       | 125,078,274                                    | 115,713,200                          | (9,365,074)                             | -7.49%            |
| Recovered Costs/<br>Other Revenue  | 5,899,819              | 5,677,428                         | 5,304,162                                      | 5,395,848                            | 91,686                                  | 1.73%             |
| <b>Total Revenue</b>   | <b>\$2,300,312,752</b> | <b>\$2,441,636,904</b>            | <b>\$2,438,355,400</b>                         | <b>\$2,585,489,909</b>               | <b>\$147,134,509</b>                    | <b>6.03%</b>      |
| Transfers In   | 4,614,594              | 3,165,732                         | 3,165,732                                      | 1,396,150                            | (1,769,582)                             | -55.90%           |
| <b>Total Receipts</b>  | <b>\$2,304,927,346</b> | <b>\$2,444,802,636</b>            | <b>\$2,441,521,132</b>                         | <b>\$2,586,886,059</b>               | <b>\$145,364,927</b>                    | <b>5.95%</b>      |

<sup>1</sup>FY 2003 revenue estimates were revised as part of a fall 2002 review of revenues. Explanation of these changes can be found in the following narrative. The *FY 2003 Third Quarter Review* will contain further adjustments as necessary.

<sup>2</sup> The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.



# GENERAL FUND REVENUE OVERVIEW

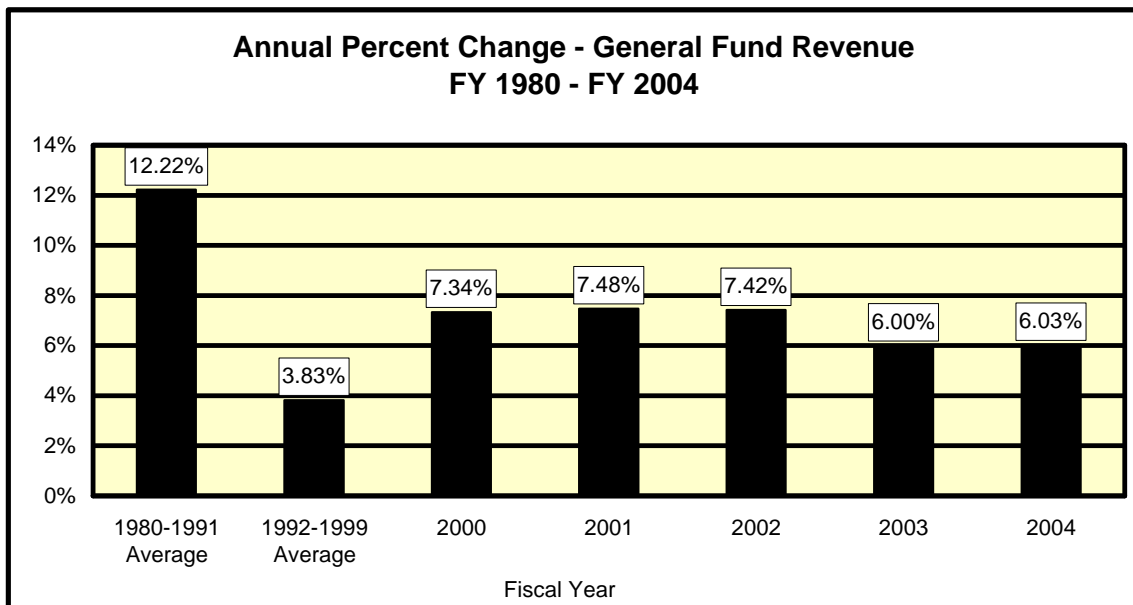
As reflected in the preceding table, FY 2004 General Fund revenues are projected to be \$2,585,489,909, an increase of \$147,134,509, or 6.03 percent, over the *FY 2003 Revised Budget Plan*. This level of revenue growth in FY 2004 is primarily due to a 12.48 percent increase in the Real Estate Tax base partially offset by a \$0.02 reduction in the Real Estate Tax rate from \$1.21 per \$100 of assessed value to \$1.19 per \$100 of assessed value and a decrease in anticipated revenue from the Commonwealth and Federal Government.

## ***Fees and Fares Review***

At the Board of Supervisors' request, all County fees and fares were reviewed in order to maximize revenue and increase cost recovery in FY 2004, while maintaining consistency with surrounding jurisdictions. As a result of this review, General Fund fee increases, totaling \$2.5 million in revenue, are recommended and included in the *FY 2004 Advertised Budget Plan*. The General Fund fees to be raised include animal shelter fees, recreation class fees, parking garage fees, fire marshal fees, on-site sewage and water fees, food safety fees, overdue book fees, parking violation fines, and zoning fees. In addition, a residential permit parking district decal fee is recommended to be instituted to offset the cost of the program. These General Fund adjustments are discussed in more detail in the following narrative. In addition to the General Fund fee increases, a recommended E-911 fee increase is proposed. The increase to \$2.00 per line per month from \$1.75 per line per month is expected to generate \$2.1 million, which will be directed to Fund 120, E-911 to fund expenditures associated with the Public Safety Communications Center. Also, the base FAIRFAX CONNECTOR fare for local bus service is recommended to increase from \$0.50 to \$0.75 resulting in an additional \$0.5 million in revenue. The increased fare will be consistent with surrounding localities and is anticipated to have a minimal effect on ridership. FAIRFAX CONNECTOR fare revenues are reflected in Fund 100, County Transit Systems. Lastly, an athletic field user fee is proposed for FY 2004. The estimated \$3.3 million in revenue generated from this fee will be directed to Fund 303, County Construction, and will be used to recover a portion of expenses associated with maintaining ball fields.

Incorporating Transfers In, FY 2004 General Fund receipts are expected to be \$2,586,886,059. The Transfer In to the General Fund reflects \$1.4 million from Cable Communications for use of County rights of way and indirect support provided by General Fund agencies.

The following chart depicts General Fund revenue growth since FY 1980. From FY 1980 to FY 1991, average annual General Fund revenue growth exceeded 12 percent per year. From FY 1992 to FY 1999, however, General Fund revenues grew at a pace of only 3.8 percent annually. Beginning in FY 2000, moderate growth rates ranging from 6.0 percent to 7.5 percent have been experienced.



# GENERAL FUND REVENUE OVERVIEW

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## ***Economic Indicators***

The national economy has not recovered from the downturn that began in March 2001. Real economic growth, as measured by the Gross Domestic Product (GDP), increased a robust 4.0 percent in the third quarter of 2002, primarily due to automobile sales. GDP, however, advanced just 0.7 percent in the fourth quarter. The reduction in growth primarily reflected deceleration in personal expenditures and business inventory investment. The national unemployment rate rose from 5.8 percent in December 2001 to 6.0 percent in December 2002, the highest December rate since 1993. Uncertainties concerning war with Iraq have caused delays in business investment, low consumer confidence, and reductions in financial markets.

Fairfax County's economy continued to struggle during 2002. Job growth slowed and the technology sector experienced layoffs. In 2002, the average unemployment rate was 3.0 percent compared to 1.9 percent in 2001 and 1.2 percent in 2000. County Sales Tax receipts in calendar year 2002 for purchases made through November were down 3.2 percent. Substantial automobile purchases in 2002 did not impact County Sales Tax receipts, as there is no local sales tax on vehicles. After reducing interest rates 11 times in 2001 for a total of 475 basis points, the Federal Reserve held interest rates steady in calendar year 2002 until November, when rates were reduced an additional 50 basis points. As a result, the revenue estimate for Investment Interest was lowered at the *FY 2002 Carryover Review* and again during the fall 2002 revenue review for a total reduction of \$16.5 million. The nonresidential housing market also did not fare well in 2002. The County's overall office vacancy rate rose from the 6.4 percent recorded at the end of 2001 to 10.2 percent by mid-year 2002. The amount of sublet space on the market increased dramatically as the economy slowed and firms continued to downsize during 2002. Including sublet space, the office vacancy rate was 16.5 percent by mid-year 2002.

Signs pointing to the possible direction of the national economy are mixed. The U.S. Leading Index of Economic Indicators increased for a third consecutive month in December, suggesting an economic rebound in the first half of 2003. The Consumer Confidence Index, however, dropped almost two points in January. Consumer Confidence is one of ten indicators that make up the Leading Index and January's decline will be reflected in the index next month. As consumers grow more concerned about war with Iraq, they will likely postpone purchases thereby restricting economic growth. Likewise, businesses concerned over war and a potential rise in oil prices will delay expansion. Improvement in the national economy will likely remain modest until the uncertainties of war and oil prices are removed.

Fairfax County's economic indicators are pointing to improvement in the local economy. Fairfax County's Leading Index, which is designed to forecast the performance of the County's economy nine to twelve months in advance, is outperforming its 12-month moving average and pointing to renewed growth in the economy by mid-2003. It may take longer, however, for improvements in the economy to translate into additional revenue growth in categories other than Real Estate. As long as interest rates remain low, the yield earned on County investments will be constrained. Also, FY 2003 Sales Tax receipts have declined in three of the last six months and are currently down 1.4 percent from the same period of FY 2002. This trend is expected to continue over the next six months. Even after consumer confidence picks up, Sales Tax receipts are expected to grow a modest 2.0 percent in FY 2004. On the other hand, the residential housing market in Fairfax County is expected to remain strong throughout 2003. The supply of housing remains tight and demand is not expected to wane significantly. In FY 2004, Current and Delinquent Real Estate Tax revenues in Fairfax County comprise 59.1 percent of General Fund Revenue and are the major driver of overall revenue changes. FY 2004 Real Estate property values were established as of January 1, 2003 and reflect market activity through calendar year 2002. The Real Estate Tax base is projected to increase 12.48 percent in FY 2004, and is comprised of a 9.94 percent rise in total equalization (reassessment of existing residential and non-residential properties), and new growth of 2.54 percent. Residential properties gained 14.55 percent as a result of equalization, while the value of non-residential properties dropped 2.94 percent. New construction in the County increased the residential property base by 2.60 percent, whereas, the nonresidential base grew 2.36 percent due to new construction. The total value of residential property, representing 76.7 percent of the County's FY 2004 Real Estate Tax base, increased 17.15 percent, while the value of nonresidential property fell 0.58 percent.

## GENERAL FUND REVENUE OVERVIEW

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The FY 2004 General Fund revenue estimates discussed in this section are based on a review of all relevant indicators, including the Fairfax County Economic Index, consultations with the County's economic advisor, Dr. Stephen Fuller, actual FY 2002 collections, and FY 2003 year-to-date trends.

It should be noted that the *FY 2003 Revised Budget Plan* estimates reflect revenue adjustments that were made during the fall 2002 review of revenues. In total, estimated FY 2003 General Fund revenue was increased a net \$5.3 million. Increases in revenue total \$19.6 million and include \$4.8 million in higher than projected current and delinquent property tax collections due to ongoing enforcement efforts. An increase of \$4.1 million in Business, Professional and Occupational License (BPOL) tax revenues was due in part to real estate related businesses. Similarly, Recordation and Deed of Conveyance taxes were increased \$5.3 million and Clerk Fees increased \$2.0 million based on higher than anticipated receipts as a result of strong home sales and mortgage refinancing activity. In addition, an increase of \$3.4 million results from additional Federal pass-through reimbursement for child care services. Offsetting these increases are FY 2003 reductions totaling \$14.3 million. FY 2003 Revenue from the Commonwealth was reduced \$1.9 million due to State budget cuts. Interest on Investments was reduced \$4.6 million due to current and projected yield for the remainder of the fiscal year. Also, categories including Sales Tax, Building and Inspection Fees, and Consumer Utilities were reduced based on year-to-date receipts. These adjustments are discussed in more detail in the following narrative. Staff will continue to monitor all revenue categories and return with any necessary adjustments at Third Quarter and at Add-On.

# GENERAL FUND REVENUE OVERVIEW

## MAJOR REVENUE SOURCES

The following major revenue categories comprise 98.4 percent of total FY 2004 General Fund revenue and are discussed in this section. Unless otherwise indicated, comparative data are presented relative to the *FY 2003 Revised Budget Plan*. The revenue estimates for all General Fund Revenue categories are shown in the Summary Schedule of General Fund Revenues in the section of this volume entitled "Financial, Statistical, and Summary Tables."

| Category  | FY 2002<br>Actual      | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan <sup>1</sup> | FY 2004<br>Advertised<br>Budget Plan | Over the FY 2003<br>Revised Budget Plan |                   |
|---|------------------------|-----------------------------------|--|--------------------------------------|---|-------------------|
|   |                        |                                   |  |                                      | Increase/<br>(Decrease)                 | Percent<br>Change |
| Real Estate Tax - Current   | \$1,225,980,110        | \$1,377,879,002                   | \$1,379,990,065                                | \$1,522,070,207                      | \$142,080,142                           | 10.30%            |
| Personal Property Tax -<br>Current                                      | 457,944,080            | 461,039,045                       | 458,979,780                                    | 469,264,336                          | 10,284,556                              | 2.24%             |
| Paid Locally  | 271,626,651            | 259,035,986                       | 259,284,808                                    | 264,608,220                          | 5,323,412                               | 2.05%             |
| Reimbursed by<br>Commonwealth   | 186,317,429            | 202,003,059                       | 199,694,972                                    | 204,656,116                          | 4,961,144                               | 2.48%             |
| Local Sales Tax   | 125,577,043            | 126,898,084                       | 123,775,568                                    | 126,246,519                          | 2,470,951                               | 2.00%             |
| Recordation/Deed of<br>Conveyance Taxes                                 | 19,807,587             | 14,498,840                        | 19,807,587                                     | 16,329,979                           | (3,477,608)                             | -17.56%           |
| Vehicle Decal Fee   | 18,694,344             | 19,018,442                        | 19,018,442                                     | 19,463,966                           | 445,524                                 | 2.34%             |
| Consumer Utility Tax  | 86,368,876             | 89,428,108                        | 88,096,254                                     | 89,858,179                           | 1,761,925                               | 2.00%             |
| Business, Professional<br>and Occupational License<br>Tax-Current       | 91,291,755             | 87,154,888                        | 91,291,755                                     | 93,117,590                           | 1,825,835                               | 2.00%             |
| Permits, Fees and<br>Regulatory Licenses                                | 28,609,183             | 29,354,826                        | 28,068,562                                     | 28,371,322                           | 302,760                                 | 1.08%             |
| Interest on Investments   | 25,424,651             | 29,975,797                        | 13,433,065                                     | 13,433,065                           | 0                                       | 0.00%             |
| Charges for Services  | 35,241,909             | 34,906,731                        | 37,059,202                                     | 38,771,557                           | 1,712,355                               | 4.62%             |
| Fines and Forfeitures   | 10,318,703             | 10,997,380                        | 10,821,425                                     | 12,006,933                           | 1,185,508                               | 10.96%            |
| Revenue from the<br>Commonwealth and<br>Federal Government <sup>2</sup> | 127,079,686            | 118,765,742                       | 125,078,274                                    | 115,713,200                          | (9,365,074)                             | -7.49%            |
| <b>Total Major Revenue<br/>Sources</b>                                  | <b>\$2,252,337,927</b> | <b>\$2,399,916,885</b>            | <b>\$2,395,419,979</b>                         | <b>\$2,544,646,853</b>               | <b>\$149,226,874</b>                    | <b>6.23%</b>      |

<sup>1</sup> FY 2003 revenue estimates were revised as part of a fall 2002 review of revenues. Explanation of these changes can be found in the following narrative. The *FY 2003 Third Quarter Review* will contain further adjustments as necessary.

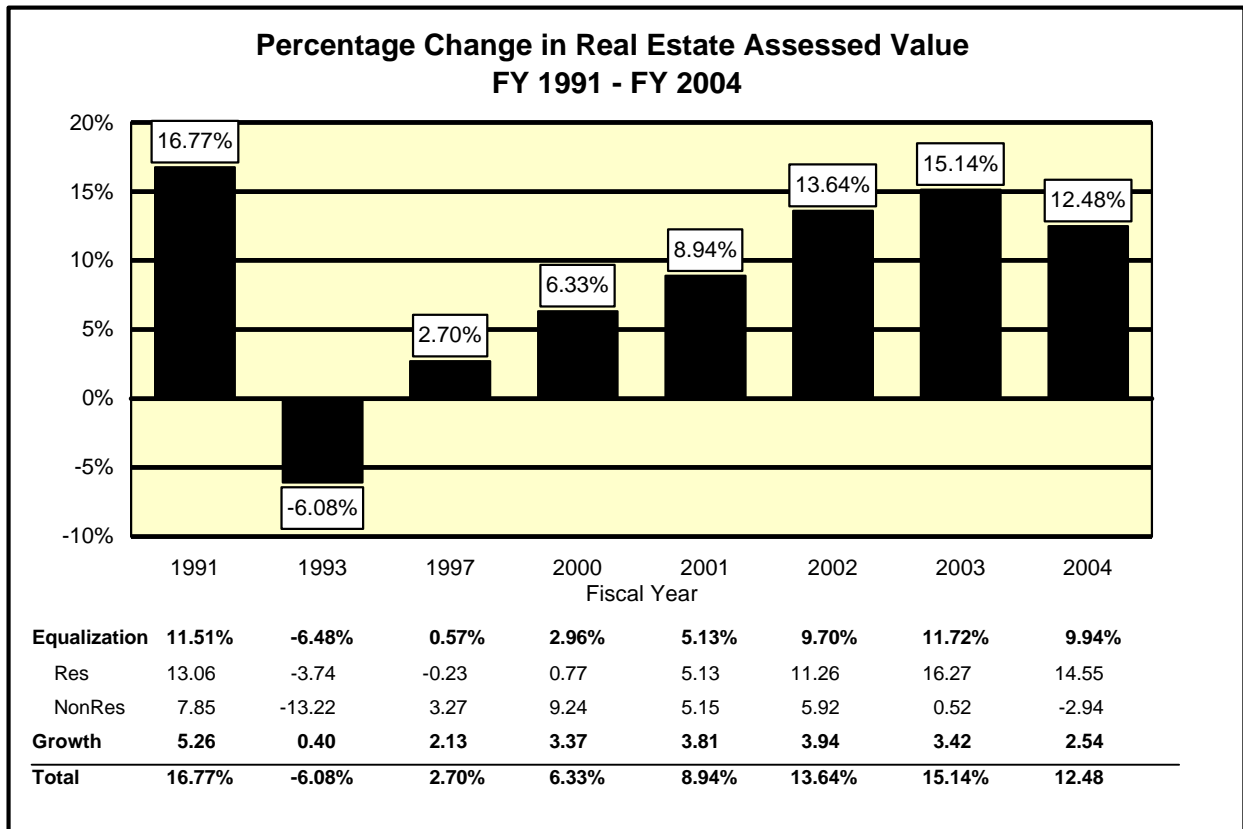
<sup>2</sup> Excludes Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998.

# GENERAL FUND REVENUE OVERVIEW

## REAL ESTATE TAX-CURRENT

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$1,225,980,110   | \$1,377,879,002    | \$1,379,990,065    | \$1,522,070,207       | \$142,080,142           | 10.30%            |

FY 2004 Advertised Budget Plan estimate for Current Real Estate Taxes is \$1,522,070,207, which reflects an increase of 10.30 percent over the FY 2003 Revised Budget Plan estimate. The FY 2004 estimate is based on a 12.48 percent increase in the FY 2004 valuation of real property, as compared to the FY 2003 Real Estate Land Book. The FY 2004 estimate is comprised of an increase in equalization of 9.94 percent and an increase of 2.54 percent in new growth. The FY 2004 figures reflected herein are based on the final assessments for Tax Year 2003 (FY 2004), which was established as of January 1, 2003. The FY 2004 projected revenue includes a 2-cent reduction in the Real Estate Tax rate as proposed by the County Executive. The FY 2004 Real Estate Tax rate is reduced from \$1.21 per \$100 of assessed value to \$1.19 per \$100 of assessed value. The revenue decrease associated with the reduction in the tax rate is \$26.0 million. Throughout FY 2004, Real Estate Tax revenues will be adjusted as necessary to reflect changes in exonerations, tax abatements, and supplemental assessments, as well as any differences in the projected collection rate of 99.50 percent. The following chart shows changes in the County's assessed value base in FY 1991, FY 1993, FY 1997, and from FY 2000 to FY 2004.



# GENERAL FUND REVENUE OVERVIEW

The FY 2004 **Main Assessment Book Value** is \$129,247,150,810 and represents an increase of \$14,344,561,385, or 12.48 percent, over the FY 2003 main assessment book value of \$114,902,589,425. The FY 2004 increase is lower than that of the last two years when assessments rose 13.64 percent and 15.14 percent in FY 2002 and FY 2003, respectively. After increasing 16.8 percent in FY 1991, the assessment base declined an average of 2.8 percent from FY 1992 to FY 1994. After the recession, the value of real property increased at modest annual rates, averaging 2.5 percent from FY 1995 through FY 1999. It was not until FY 1999 that the assessment base exceeded its FY 1991 level. Since FY 1991, the assessment base has grown at an average annual rate of 4.5 percent and is now \$129.2 billion.

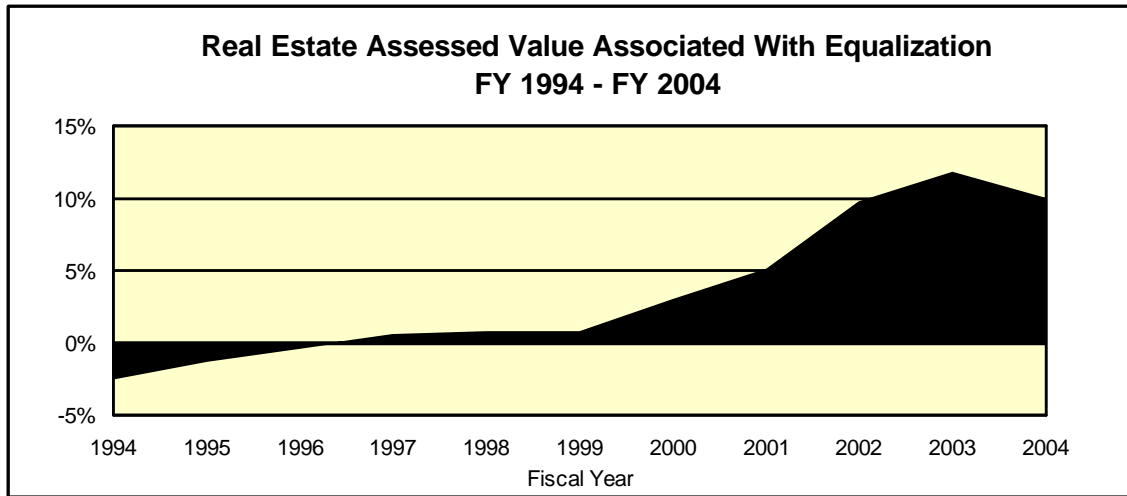
The overall increase in the assessment base includes **equalization**, the reassessment of existing properties, and **normal growth**, which is associated with construction of new properties in Fairfax County. The FY 2004 assessment base reflects a significant increase in the values of existing residential properties of 14.55 percent, while nonresidential property values fell 2.94 percent, as a result of equalization. Nonresidential and residential properties experienced moderate growth due to new construction at 2.36 percent and 2.60 percent, respectively. As a result of these changes, the residential portion of the total assessment base rose from 73.7 percent in FY 2003 to 76.7 percent in FY 2004. The table below reflects changes in the Real Estate Tax assessment base from FY 1998 through FY 2004

**Main Real Estate Assessment Book Base Changes**  
(in millions)

| Assessed Base Change Due To: | FY 1998   | FY 1999   | FY 2000   | FY 2001   | FY 2002   | FY 2003    | FY 2004    |
|------------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>Equalization</b>          | \$567.7   | \$1,289.6 | \$2,241.4 | \$4,139.5 | \$8,522.9 | \$11,699.8 | \$11,428.5 |
| <b>% Change</b>              | 0.80%     | 1.77%     | 2.96%     | 5.13%     | 9.70%     | 11.72%     | 9.94%      |
| <b>Residential</b>           | -0.50%    | 0.04%     | 0.77%     | 5.13%     | 11.26%    | 16.27%     | 14.55%     |
| <b>Nonresidential</b>        | 5.05%     | 7.12%     | 9.24%     | 5.15%     | 5.92%     | 0.52%      | -2.94%     |
| <b>Normal Growth</b>         | \$1,369.7 | \$1,598.0 | \$2,556.9 | \$3,067.6 | \$3,456.3 | \$3,409.4  | \$2,916.1  |
| <b>% Change</b>              | 1.93%     | 2.19%     | 3.37%     | 3.81%     | 3.94%     | 3.42%      | 2.54%      |
| <b>Total</b>                 |           |           |           |           |           |            |            |
| <b>% Change</b>              | 2.73%     | 3.96%     | 6.33%     | 8.94%     | 13.64%    | 15.14%     | 12.48%     |

**Equalization**, or reassessment of existing residential and nonresidential property, represents an increase in value of \$11,428,473,130, or 9.94 percent in FY 2004. The increase in total equalization is due to a boost in residential property values and a decline in nonresidential property values. The significant increase in residential properties is a result of increased demand for homes in the County without a commensurate increase in the supply of existing homes. This trend mirrors that which is occurring on a regional and national basis. Changes in the assessment base as a result of equalization are shown in the following chart. The increase in the tax levy associated with the overall 9.94 percent increase in equalization is \$135,998,830 based on a tax rate of \$1.19 per \$100 of assessed value.

# GENERAL FUND REVENUE OVERVIEW



Not since the period from FY 1989 to FY 1991 has **residential** equalization experienced double digit growth for three consecutive years. Residential equalization declined notably from FY 1992 through FY 1994 due to the recession and then remained essentially flat from FY 1995 through FY 2000. Following a moderate increase in FY 2001, residential equalization rose 11.26 percent and 16.27 percent in FY 2002 and FY 2003, respectively. In FY 2004, overall residential equalization increased a robust 14.55 percent. This increase reflects the strength of the housing market in the County and throughout the Northern Virginia area. As a result of the sustained increases in both sales volume and sales price, the majority of residential properties in the County will receive valuation increases. It should be noted that the County's median assessment to sales ratio is in the low 90 percent range, well within professional assessing standards of 90 percent to 110 percent.

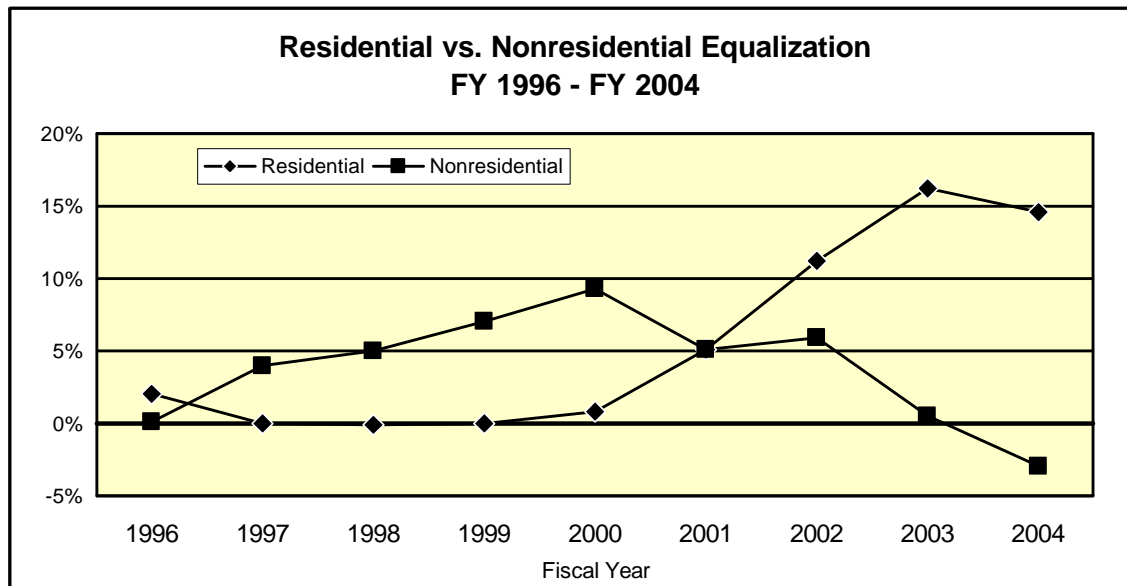
All types of residential property experienced increases in value in FY 2004. While townhouse and condominium property values experienced significant increases due to equalization, changes in the assessed value of single family homes have had the most impact on the total residential base because they represent 74.6 percent of the total. Changes in residential equalization by housing type since FY 2000 are shown in the following table. It should be noted that changes represented in this chart are for the category as a whole. Individual neighborhoods and properties may have increased or decreased by different percentages based on neighborhood selling prices.

## Residential Equalization Changes

| Housing Type/ (Percent of Base)              | FY 2000      | FY 2001      | FY 2002       | FY 2003       | FY 2004       |
|--|--------------|--------------|---------------|---------------|---------------|
| Single Family (74.6%)                        | 1.26%        | 6.43%        | 12.08%        | 16.14%        | 14.15%        |
| Townhouse/Duplex (18.4%)                     | -0.16%       | 2.22%        | 10.98%        | 18.56%        | 17.00%        |
| Condominiums (6.0%)                          | -1.96%       | 1.17%        | 10.30%        | 21.19%        | 20.09%        |
| Vacant Land (0.7%)                           | 1.24%        | 9.84%        | 7.90%         | 15.23%        | 23.23%        |
| Other (0.2%) <sup>1</sup>                    | 0.49%        | 1.38%        | 5.73%         | 3.00%         | 2.58%         |
| <b>Total Residential Equalization (100%)</b> | <b>0.77%</b> | <b>5.13%</b> | <b>11.26%</b> | <b>16.27%</b> | <b>14.55%</b> |

<sup>1</sup> Includes, for example, affordable dwelling units, recreational use properties, and agricultural and forestal land use properties.

# GENERAL FUND REVENUE OVERVIEW



Based on the increase in residential equalization, the mean assessed value of all residential property in the County is \$317,240. This is an increase of \$40,295 over the FY 2003 value of \$276,945. Compared to FY 2003, the typical residential annual tax bill will increase \$424.13 in FY 2004, on average, based on the reduced tax rate of \$1.19 per \$100 of assessed value in FY 2004.

**Nonresidential** equalization experienced a decline of 2.94 percent in FY 2004, the first decrease since FY 1996. As a result of rising office vacancy rates, increased supply, and recent sales activity, the values of elevator offices (mid- and high-rises), which comprise 40.2 percent of the nonresidential tax base, fell 10.73 percent. This significant decline follows a reduction of 2.48 percent in FY 2003. Prior to FY 2003, the last time the value of elevator office property declined was the period FY 1992 through FY 1996. As the economy has slowed, office space that many companies had leased or purchased in anticipation of expansion has not been needed. As such, the amount of office space available for sublease has increased. The Economic Development Authority recently reported that the office vacancy rate jumped to 10.2 percent during the first half of 2002, up from 6.4 percent at year-end 2001. Including sublet space, the office vacancy rate is 16.5 percent. Low-rise office property also declined in value but to a lesser extent, 6.27 percent. After dropping 15.39 percent in FY 2003, the value in hotel property continued to fall in FY 2004 at a rate of 6.23 percent. Retail property increased in value in FY 2004. Regional malls experienced an increase of 6.95 percent while other retail properties increased 2.91 percent in FY 2004. Nonresidential equalization changes by category since FY 2000 are presented in the following table.

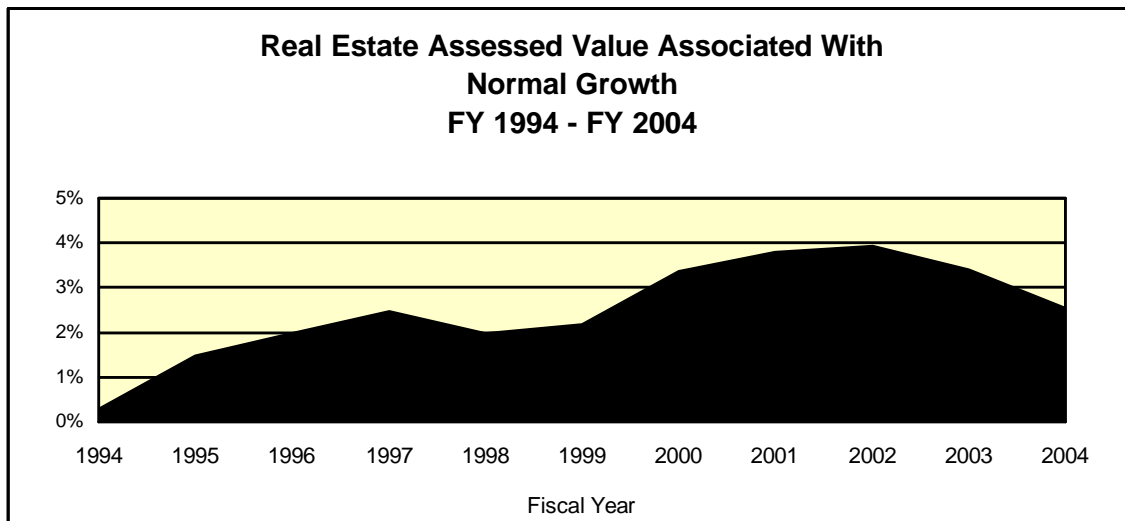


# GENERAL FUND REVENUE OVERVIEW

## Nonresidential Equalization Changes

| Category / Percent of Base         | FY 2000      | FY 2001      | FY 2002      | FY 2003      | FY 2004       |
|------------------------------------|--------------|--------------|--------------|--------------|---------------|
| Apartments (17.2%)                 | 3.43%        | 3.54%        | 6.53%        | 9.59%        | 3.86%         |
| Office Condominiums (2.4%)         | 0.48%        | 2.08%        | 4.95%        | 7.75%        | 15.63%        |
| Industrial (8.2%)                  | 10.55%       | 7.46%        | 7.25%        | 2.08%        | -1.29%        |
| Retail (12.0%)                     | 4.49%        | 2.73%        | 2.84%        | 1.91%        | 2.91%         |
| Regional Malls (3.2%)              | 3.08%        | 0.87%        | 2.20%        | 0.34%        | 6.95%         |
| Office Elevator (40.2%)            | 16.20%       | 6.74%        | 6.54%        | -2.48%       | -10.73%       |
| Office - Low Rise (4.2%)           | 10.95%       | 6.05%        | 7.30%        | 1.46%        | -6.27%        |
| Vacant Land (3.6%)                 | 19.86%       | 5.96%        | 6.36%        | -0.08%       | -6.55%        |
| Hotels (4.0%)                      | 24.40%       | 7.16%        | 6.58%        | -15.39%      | -6.23%        |
| Other (5.0%)                       | 4.88%        | 2.62%        | 6.35%        | 3.02%        | 6.00%         |
| <b>Nonresidential Equalization</b> | <b>9.24%</b> | <b>5.15%</b> | <b>5.92%</b> | <b>0.52%</b> | <b>-2.94%</b> |

**Normal Growth** of \$2,916,088,255, or 2.54 percent, over the FY 2003 assessment book value results from new construction, new subdivisions, and rezoning. This level of growth is somewhat lower than the 3.94 percent and 3.42 percent increases realized in FY 2002 and FY 2003 (see following chart). During the construction boom of the 1980s, average growth of 6.9 percent was experienced. Since FY 1995, the value of property added to the tax base due to new construction has ranged from 1.93 percent to 3.94 percent. In FY 2004, the residential and non-residential property bases experienced similar rates of increase due to new construction, advancing 2.60 percent and 2.36 percent, respectively. The total rate of growth due to new construction is consistent with activity in the housing and commercial building industry throughout the Washington metropolitan area.



# GENERAL FUND REVENUE OVERVIEW

In addition to the final equalization and normal growth adjustments in the Main Assessment Book, the following projected adjustments were made to the FY 2004 Real Estate Tax revenue estimate:

**Additional Assessments** expected to be included in the new Real Estate base are prorated assessments under the Norfolk Plan of \$360.0 million and additional supplemental assessments of \$20.5 million. The Norfolk Plan assessments are supplemental assessments, which are made during the year for new construction that is completed subsequent to finalizing the original assessment book. Supplemental assessments may also result due to changes in ownership or tax exempt status. The total value of the supplemental assessments will be closely monitored based on new construction and building permit activity.

**Exonerations, Certificates and Tax Abatements** are anticipated to reduce the Real Estate assessment base by \$860.2 million in FY 2003, an additional \$160.2 million over FY 2004. This increase is due to rising property values and an increase in tax abatements associated with the County's revitalization effort. Each \$100.0 million change in the level of exonerations, certificates and tax abatements is equivalent to a change of \$1.2 million in tax levy.

**Tax Relief** for the Elderly and Disabled is projected to reduce the Real Estate assessment base in FY 2004 by \$1,025.0 million. During FY 2001 and FY 2002, the income limits associated with the Real Estate Tax Relief Program for the Elderly and Disabled were expanded as approved by the Board of Supervisors. The income limits of the Tax Relief program have remained the same since FY 2002. These limits provide 100 percent exemption for elderly and disabled taxpayers with incomes up to \$40,000; 50 percent exemption for eligible applicants with income between \$40,001 and \$46,000; and 25 percent exemption if income is between \$46,001 and \$52,000. As part of the FY 2003 Budget, the Board of Supervisors approved an increase in the allowable asset limit from \$150,000 to \$160,000 for all ranges of tax relief. The allowable asset limit remains at \$160,000 in FY 2004. The table below presents income thresholds for the Tax Relief Program for the Elderly and Disabled since FY 2000.

| <b>Real Estate Tax Relief for the Elderly and Disabled</b> |                           |                |
|--|---------------------------|----------------|
|  | Income Limit              | Percent Relief |
| <b>FY 2000</b>   | Up to \$30,000            | 100%           |
|  | Over \$30,000 to \$35,000 | 50%            |
|  | Over \$35,000 to \$40,000 | 25%            |
| <b>FY 2001</b>   | Up to \$35,000            | 100%           |
|  | Over \$35,000 to \$40,000 | 50%            |
|  | Over \$40,000 to \$46,000 | 25%            |
| <b>FY 2002 - FY 2004</b>                                   | Up to \$40,000            | 100%           |
|  | Over \$40,000 to \$46,000 | 50%            |
|  | Over \$46,000 to \$52,000 | 25%            |

**The FY 2004 local assessment base** of \$127,742,449,647 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of \$1,520,135,151 is calculated using a tax rate of \$1.19 per \$100 of assessed value. Based on an expected local collection rate of 99.50 percent, revenue from local assessments is estimated to be \$1,512,534,475. In FY 2003, every 0.1 percentage point change in the collection rate on the locally assessed Real Estate Tax levy yields a revenue change of \$1.5 million, while every penny on the tax rate yields \$13.0 million in revenue.

Added to the local assessment base is an estimated \$801,322,001 in assessed value for Public Service Corporations (PSC) property. Using a rate of \$1.19 per \$100 of assessed value, the tax levy on PSC property is \$9,535,732. The collection rate on PSC property is expected to be 100.0 percent.

# GENERAL FUND REVENUE OVERVIEW

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The total assessment base, including Public Service Corporations, is \$128,543,771,648 with a total tax levy of \$1,529,670,883 at the \$1.19 per \$100 assessed value tax rate. Estimated FY 2004 revenue from the Real Estate Tax, including receipts from Public Service Corporations, totals \$1,522,070,207 at the \$1.19 per \$100 assessed value tax rate, and reflects an overall collection rate of 99.50 percent. The total collection rates experienced in this category since FY 1989 are shown in the following table:

## Real Estate Tax Collection Rates

| Fiscal Year | Collection Rate | Fiscal Year                   | Collection Rate |
|-------------|-----------------|-------------------------------|-----------------|
| 1989        | 99.59%          | 1997                          | 99.56%          |
| 1990        | 99.49%          | 1998                          | 99.54%          |
| 1991        | 98.96%          | 1999                          | 99.50%          |
| 1992        | 98.87%          | 2000                          | 99.63%          |
| 1993        | 99.03%          | 2001                          | 99.53%          |
| 1994        | 99.15%          | 2002                          | 99.65%          |
| 1995        | 99.32%          | 2003 (estimated)              | 99.50%          |
| 1996        | 99.47%          | 2004 (estimated) <sup>1</sup> | 99.50%          |

<sup>1</sup> In FY 2004, every 0.1 percentage point change in the collection rate yields a revenue change of \$1,520,135.

The Commercial/Industrial percentage of the County's Real Estate Tax base is 19.14 percent, a drop of 2.83 percentage points from the FY 2003 level of 21.97 percent. This reduction is due to the increase in the residential portion of the Real Estate Tax base and the decline in the nonresidential portion. The Commercial/Industrial percentage is only slightly higher than its previous low of 19.04 percent in FY 1996. The Commercial/Industrial percentage is based on Virginia land use codes and excludes multi-family rental apartments, which comprises 4.16 percent of the County's Real Estate Tax base in FY 2004. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

## Commercial/Industrial Percentages

| Fiscal Year | Percentage | Fiscal Year | Percentage |
|-------------|------------|-------------|------------|
| 1989        | 26.73%     | 1997        | 19.56%     |
| 1990        | 26.76%     | 1998        | 20.47%     |
| 1991        | 26.25%     | 1999        | 21.84%     |
| 1992        | 25.66%     | 2000        | 24.32%     |
| 1993        | 22.82%     | 2001        | 25.37%     |
| 1994        | 20.94%     | 2002        | 24.84%     |
| 1995        | 19.59%     | 2003        | 21.97%     |
| 1996        | 19.04%     | 2004        | 19.14%     |

# GENERAL FUND REVENUE OVERVIEW

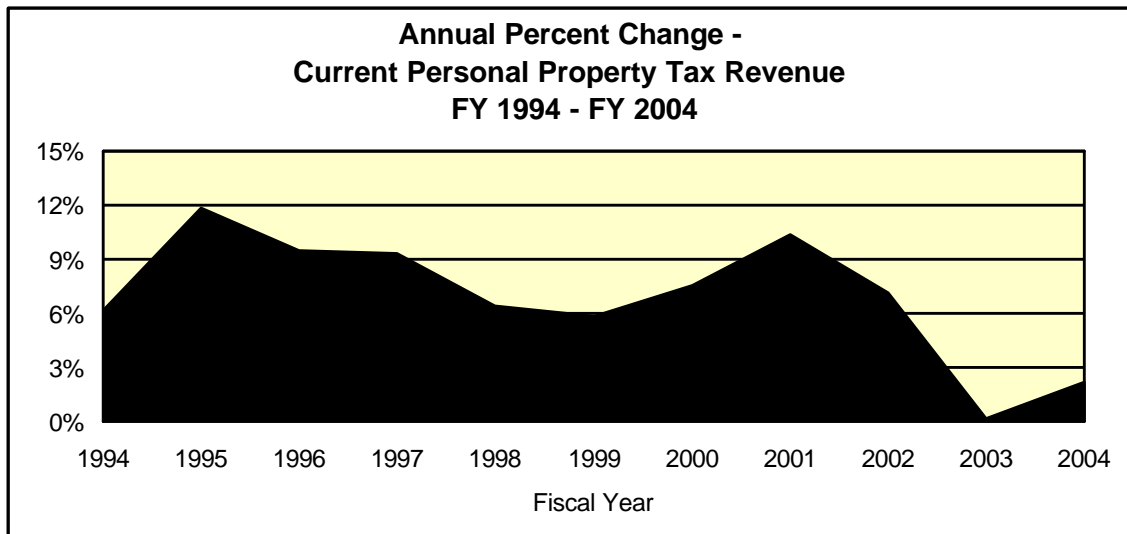
## PERSONAL PROPERTY TAX-CURRENT

|                     | FY 2002<br>Actual    | FY 2003<br>Adopted   | FY 2003<br>Revised   | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|---------------------|----------------------|----------------------|----------------------|-----------------------|-------------------------|-------------------|
| Paid Locally        | \$271,626,651        | \$259,035,986        | \$259,284,808        | \$264,608,220         | \$5,323,412             | 2.05%             |
| Reimbursed by State | 186,317,429          | 202,003,059          | 199,694,972          | 204,656,116           | 4,961,144               | 2.48%             |
| <b>Total</b>        | <b>\$457,944,080</b> | <b>\$461,039,045</b> | <b>\$458,979,780</b> | <b>\$469,264,336</b>  | <b>\$10,284,556</b>     | <b>2.24%</b>      |

The FY 2004 Advertised Budget Plan estimate for Personal Property Tax revenue of \$469,264,336 represents an increase of \$10,284,556, or 2.2 percent over the *FY 2003 Revised Budget Plan*. This increase is the result of rising vehicle levy offset by \$0.02 decrease in the Real Estate Tax rate, which impacts two classes of personal property: mobile homes and non-vehicle Public Service Corporation property.

The Personal Property Tax estimate is comprised of two parts, that which is paid by citizens locally and that which is reimbursed by the Commonwealth of Virginia to the County as a result of the Personal Property Tax Relief Act (PPTRA) of 1998. The PPTRA phases out the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. In FY 1999, the first year of implementation, taxpayers were billed for the entire amount of tax levy and received a refund of 12.5 percent of the tax on the first \$20,000 of the value of their personal vehicle from the Commonwealth of Virginia. Vehicles valued less than \$1,000 were refunded 100 percent. From FY 2000 to FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 27.5 percent, 47.5 percent, and 70 percent, respectively with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. However, due to the State's lower than anticipated General Fund revenue growth, the reimbursement rate will remain at 70 percent in FY 2003 and FY 2004. The PPTRA has no impact on the assessment or projection of Personal Property Tax revenues; therefore, for purposes of this narrative, aspects of the total Personal Property Tax will be discussed.

The Personal Property Tax consists of two major components: vehicles and business personal property. The vehicle component, which represents nearly 71 percent of the total category in FY 2004, is the major driver of the overall category. Both the vehicle and business components, however, are sensitive to changes in the national and local economies. Annual changes in total Personal Property Tax revenues are shown in the following chart.



# GENERAL FUND REVENUE OVERVIEW

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Total Personal Property Tax revenues experienced average annual growth of 10.2 percent from FY 1994 through FY 1997. More moderate gains of 6.4, 5.9, and 7.5 percent in total Personal Property Tax revenue were experienced in FY 1998 through FY 2000, respectively. Strong job growth and business expansion pushed total Personal Property Tax growth to 10.4 percent in FY 2001 and 7.1 percent in FY 2002. In FY 2003, Personal Property Taxes are anticipated to remain relatively flat, advancing only 0.2 percent. This rate of growth is due to a slight increase in the vehicle levy, offset by reduced business purchases due to the sluggish local economy and a reduction in the computer depreciation schedule for equipment that was purchased one to three years previously. To encourage sales of vehicles, many automakers have kept the price of new model vehicles low and offered incentives such as rebates and zero percent financing in order to boost vehicle sales. These actions have resulted in a healthy 3.1 percent increase in the County's vehicle volume in FY 2003. The modest 0.5 percent rate of growth in average levy results from vehicles purchased late in the year that will incur a partial year assessment in FY 2003, as well as vehicle prices holding steady.

The FY 2004 estimate incorporates an increase of 1.6 percent in the average vehicle levy from \$371 to \$377. This rise is the result of vehicles purchased during FY 2003 that will now be levied for a full year. According to the National Automobile Dealers' Association (NADA), vehicle purchases are expected to slow in the coming year as vehicle sales have been incredibly strong for four years now; interest rates are unlikely to go much lower; and, refinancing is expected to slow which has freed up cash for vehicle purchases. The FY 2004 volume of vehicles is projected to increase 1.5 percent, less than half the increase expected in FY 2003. Incorporating changes in average levy and volume, the overall vehicle component of the Personal Property Tax base is expected to increase 3.1 percent in FY 2004. Changes in vehicle volume and levy since FY 1998 are shown in the following table.

**Personal Property Vehicles**

| <b>Fiscal Year</b> | <b>Growth in Vehicle Volume</b> | <b>Average Vehicle Levy</b> | <b>Growth in Average Levy</b> |
|--------------------|---------------------------------|-----------------------------|-------------------------------|
| FY 1998            | 2.6%                            | \$315                       | 1.6%                          |
| FY 1999            | 3.2%                            | \$320                       | 1.7%                          |
| FY 2000            | 4.2%                            | \$336                       | 4.9%                          |
| FY 2001            | 4.5%                            | \$359                       | 6.9%                          |
| FY 2002            | 2.3%                            | \$369                       | 2.8%                          |
| FY 2003 (est.)     | 3.1%                            | \$371                       | 0.5%                          |
| FY 2004 (est.)     | 1.5%                            | \$377                       | 1.6%                          |

Business Personal Property is primarily comprised of assessments on furniture and fixtures and computer equipment. Growth in the business component is mainly associated with increased purchases from existing companies. Business levy experienced significant growth of 14.8 percent in FY 2002 as a result of purchases of new equipment during calendar year 2001. As the economy slowed in 2002, business expansion dropped and a number of businesses closed or filed for bankruptcy. As a result, the number of companies is expected to fall in FY 2003 and FY 2004 by 0.5 percent and 0.3 percent, respectively. Purchases of new equipment are also expected to decline due to the lackluster economy. In addition, changes in the computer depreciation schedule have reduced business levy by \$5.1 million in FY 2003 and \$1.4 million in FY 2004.

# GENERAL FUND REVENUE OVERVIEW

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In accordance with assessment principles and the *Code of Virginia*, which require that property is taxed at fair market value, the Department of Tax Administration (DTA) annually reviews the depreciation rate schedule for computer hardware due to the speed with which computer values change. To reflect market trends, the computer depreciation schedule was adjusted in FY 1999, FY 2000, FY 2001, and FY 2003. Based on current trends, the computer depreciation schedule for equipment purchased one year prior will be adjusted in FY 2004 to further accelerate the depreciation of computer equipment. This change to the computer depreciation schedule is anticipated to reduce Personal Property revenue by approximately \$1.4 million. Previous and current computer depreciation schedules are shown in the following table. The percentages from the depreciation schedule are applied to the original purchase price of the computer equipment to determine its fair market value. Personal Property Taxes are then levied on this value. Fairfax County's FY 2004 computer depreciation schedule reduces the value upon which the tax is levied more rapidly than any other Northern Virginia locality.

## Computer Depreciation Schedules FY 1998 - FY 2004 Percent of Original Purchase Price Taxed

| Year of<br>Acquisition | FY 2001<br>and |         |         |         |         |         |
|------------------------|----------------|---------|---------|---------|---------|---------|
|                        | FY 1998        | FY 1999 | FY 2000 | FY 2002 | FY 2003 | FY 2004 |
| 1                      | 80%            | 65%     | 60%     | 60%     | 55%     | 50%     |
| 2                      | 55%            | 45%     | 40%     | 40%     | 35%     | 35%     |
| 3                      | 35%            | 30%     | 30%     | 25%     | 20%     | 20%     |
| 4                      | 10%            | 10%     | 10%     | 10%     | 10%     | 10%     |
| 5 or more              | 10%            | 2%      | 2%      | 2%      | 2%      | 2%      |

Personal Property Tax revenue estimates are based on a tax rate of \$4.57 per \$100 of valuation for vehicles and business property, and \$1.19 per \$100 of valuation for mobile homes and non-vehicle Public Service Corporations properties. The following table details the estimated assessed value and associated levy for components of the Personal Property Tax.

# GENERAL FUND REVENUE OVERVIEW

## FY 2004 Estimated Personal Property Assessments and Tax Levy

| Category                           | FY 2004<br>Assessed Value | Tax Rate<br>(per \$100) | FY 2004<br>Tax Levy  | Percent of<br>Total Levy |
|------------------------------------|---------------------------|-------------------------|----------------------|--------------------------|
| <b>Vehicles</b>                    |                           |                         |                      |                          |
| Privately Owned                    | \$8,315,081,943           | \$4.57                  | \$303,579,968        | 62.7%                    |
| Business Owned                     | 379,763,826               | 4.57                    | 14,265,098           | 2.9%                     |
| Leased                             | 686,505,134               | 4.57                    | 23,431,190           | 4.8%                     |
| <b>Subtotal</b>                    | <b>\$9,381,350,903</b>    |                         | <b>\$341,276,256</b> | <b>70.5%</b>             |
| <b>Business Personal Property</b>  |                           |                         |                      |                          |
| Furniture and Fixtures             | \$1,504,740,788           | \$4.57                  | \$68,766,654         | 14.2%                    |
| Computer Equipment                 | 803,165,816               | 4.57                    | 36,705,631           | 7.6%                     |
| Machinery and Tools                | 130,166,930               | 4.57                    | 5,948,629            | 1.2%                     |
| Research and Development           | 6,313,036                 | 4.57                    | 288,506              | 0.1%                     |
| <b>Subtotal</b>                    | <b>\$2,444,386,570</b>    |                         | <b>\$111,709,420</b> | <b>23.1%</b>             |
| <b>Public Service Corporations</b> |                           |                         |                      |                          |
| Equalized                          | \$2,254,045,378           | \$1.19                  | \$26,823,140         | 5.5%                     |
| Vehicles                           | 10,469,387                | 4.57                    | 478,451              | 0.1%                     |
| <b>Subtotal</b>                    | <b>\$2,264,514,765</b>    |                         | <b>\$27,301,591</b>  | <b>5.6%</b>              |
| <b>Other</b>                       |                           |                         |                      |                          |
| Mobile Homes                       | \$18,732,913              | \$1.19                  | \$224,007            | 0.0%                     |
| Other (Trailers, Misc.)            | 8,396,208                 | 4.57                    | 303,947              | 0.1%                     |
| <b>Subtotal</b>                    | <b>\$27,129,121</b>       |                         | <b>\$527,954</b>     | <b>0.1%</b>              |
| Penalty for Late Filing            |                           |                         | \$3,342,629          | 0.7%                     |
| <b>TOTAL</b>                       | <b>\$14,117,381,359</b>   |                         | <b>\$484,157,850</b> | <b>100.0%</b>            |

A collection rate of 96.74 percent is applied to the total local tax levy for FY 2004, a rate that is consistent with the rate projected for FY 2003. Applying the projected collection rate to the local levy estimate for FY 2004, results in projected tax revenue of \$441,962,745. In addition, it is projected that a 100.0 percent collection rate will be achieved on the Public Service Corporations tax levy of \$27,301,591. The resulting collection rate for all categories of personal property is estimated to be 96.9 percent and is shown in the following table with historical collection rates.

### Total Personal Property Tax Collection Rates

| Fiscal Year | Collection Rate | Fiscal Year                   | Collection Rate |
|-------------|-----------------|-------------------------------|-----------------|
| 1989        | 96.3%           | 1997                          | 97.3%           |
| 1990        | 96.2%           | 1998                          | 97.3%           |
| 1991        | 95.5%           | 1999                          | 97.3%           |
| 1992        | 94.4%           | 2000                          | 97.3%           |
| 1993        | 96.0%           | 2001                          | 97.1%           |
| 1994        | 95.6%           | 2002                          | 96.3%           |
| 1995        | 96.8%           | 2003 (estimated)              | 96.9%           |
| 1996        | 97.2%           | 2004 (estimated) <sup>1</sup> | 96.9%           |

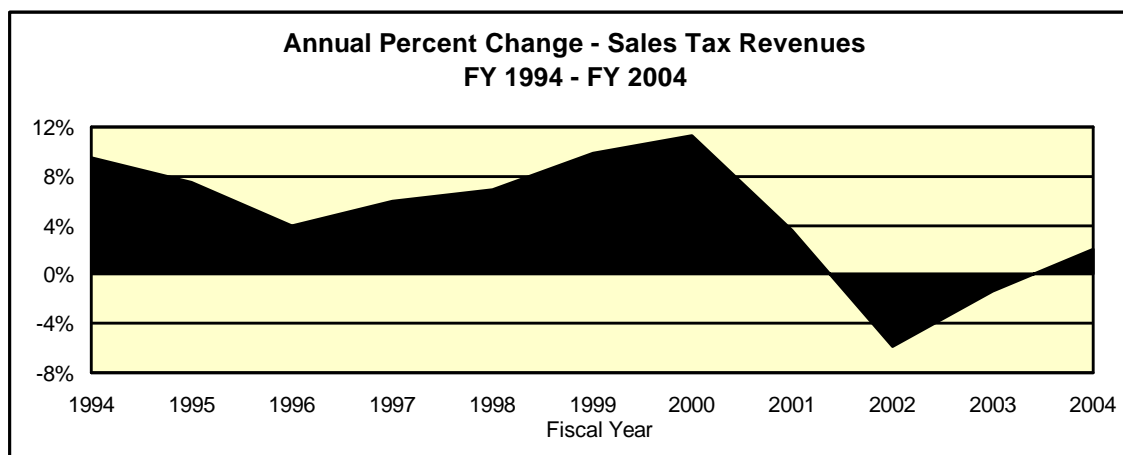
<sup>1</sup> Each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately \$0.5 million, and each penny on the tax rate yields a revenue change of \$1.0 million.

# GENERAL FUND REVENUE OVERVIEW

## LOCAL SALES TAX

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$125,577,043     | \$126,898,084      | \$123,775,568      | \$126,246,519         | \$2,470,951             | 2.00%             |

The FY 2004 Advertised Budget Plan estimate for Sales Tax receipts is \$126,246,519, an increase of \$2,470,951, or 2.0 percent, over the FY 2003 Revised Budget Plan estimate. This increase reflects the expectation that the local economy will slightly improve in FY 2004. An econometric model using the Fairfax County Leading Index as a predictor is used to assist in projecting Sales Tax receipts.



In FY 2002, Sales Tax receipts dropped 5.9 percent from the level achieved in FY 2001. This decrease represents only the second time in 30 years that Sales Tax receipts have fallen from their previous year's level (in FY 1991, Sales Tax revenues dropped 4.5 percent from FY 1990.) The FY 2003 Adopted Budget Plan estimate represented growth of 1.1 percent over FY 2002 actual receipts. During the FY 2002 Carryover Review, this estimate was lowered \$1.3 million to a level consistent with FY 2002. FY 2003 Sales Tax receipts, however, have continued to decline during the first half of the fiscal year at a rate of 1.4 percent. The FY 2003 Revised Budget Plan estimate assumes that Sales Tax receipts will continue to fall at this rate for the remainder of the fiscal year; thus reducing projected receipts by an additional \$1.8 million. Based on the Fairfax County Leading Index, the local economy is expected to pick up in the spring of 2003. As the economy improves, consumer confidence is expected to rise and consumer and business spending are expected to increase. The FY 2004 Advertised Budget Plan estimate represents growth of 2.0 percent over the FY 2003 Revised Budget Plan estimate reflecting modest economic expansion.

## RECORDATION/DEED OF CONVEYANCE TAXES

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$19,807,587      | \$14,498,840       | \$19,807,587       | \$16,329,979          | (\$3,477,608)           | -17.56%           |

The FY 2004 Advertised Budget Plan estimate of \$16,329,979 reflects a decrease of \$3,477,608, or 17.6 percent, from the FY 2003 Revised Budget Plan. The FY 2003 estimate is comprised of \$11,854,054 in Recordation Tax revenues and \$4,475,925 in Deed of Conveyance Tax revenues. Recordation and Deed of Conveyance Taxes are levied in association with the sale or transfer of real property located in the County. Recordation Taxes are also levied when mortgages on property located in the County are refinanced, making Recordation Tax revenues more sensitive to interest rate fluctuations than Deed of Conveyance Tax revenues.



# GENERAL FUND REVENUE OVERVIEW

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During the first six months of FY 2003, Recordation revenues have increased 37.60 percent and Deed of Conveyance revenues have risen 20.8 percent over the same period in FY 2002. Receipts in these categories grew due to the strong demand relative to housing supply as well as rising median sales prices. Increased mortgage refinancing due to low mortgage rates have also boosted Recordation collections. During the first 6 months of FY 2003, the average rate on 30-year conventional mortgages was 6.2 percent, down from 6.9 percent during the same period of FY 2002. As a result of higher than expected collections, the FY 2003 estimate for Recordation and Deed of Conveyance was increased by \$5,308,747 during the fall 2002 review of revenues.

In FY 2004, Recordation and Deed of Conveyance receipts are expected to fall from their FY 2003 level as interest rates are projected to increase by the second quarter of CY 2003 and mortgage refinancing is anticipated to drop. These interest rate projections are used in an econometric model that assists in developing estimates for these categories.

## VEHICLE DECAL FEE

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$18,694,344      | \$19,018,442       | \$19,018,442       | \$19,463,966          | \$445,524               | 2.34%             |

The FY 2004 Advertised Budget Plan estimate for Vehicle Decal revenue of \$19,463,966 represents growth of 2.3 percent over the *FY 2003 Revised Budget Plan* estimate. This growth rate is consistent with historical trends.

In FY 2004, an Advance Decal Sales program will be implemented. Advance vehicle decals will be provided to citizens with no delinquent taxes by mailing the decal with personal property tax bills. This action will result in net cost savings of \$0.5 million. While this program is not anticipated to impact revenues, collections will be monitored to ensure that no decrease occurs. Vehicle Decal Tax rates remain unchanged in FY 2004 at \$25 for passenger vehicles; \$18 for motorcycles; and \$23 for certain passenger vehicles used for compensation, e.g., taxis. The renewal date for vehicle decals is October 5, linking vehicle decals with the payment due date for Personal Property Taxes.

## CONSUMER UTILITY TAX

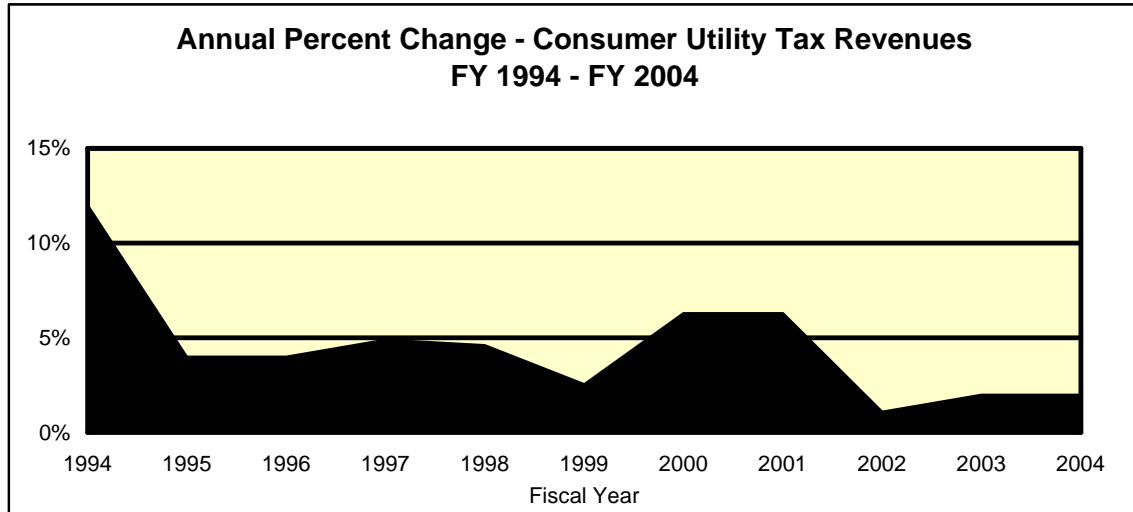
| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$86,368,876      | \$89,428,108       | \$88,096,254       | \$89,858,179          | \$1,761,925             | 2.00%             |

The FY 2004 Advertised Budget Plan estimate for Consumer Utility Taxes of \$89,858,179 reflects an increase of \$1,761,925, or 2.0 percent, over the *FY 2003 Revised Budget Plan* estimate. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity, gas, and telephone services. The FY 2004 estimate is comprised of \$34,302,576 in taxes on electric service, \$46,877,414 in taxes on telephone service, and \$8,678,189 in taxes on gas service. Historically taxes on telephone services grow at a faster rate than other consumer utilities.

Predicting Utility Tax revenues is difficult due to the variability of commercial usage and weather. Consumer Utility Tax revenues are monitored on a monthly basis. An annual econometric model, which examines the trend over time in Consumer Utility Tax revenues, and several monthly statistical models, which take into account seasonal fluctuations and historical trends in Consumer Utility Tax revenues, are used to track and forecast these revenues.

# GENERAL FUND REVENUE OVERVIEW

The Virginia General Assembly approved deregulation of the electric and gas utility industries beginning in 2001. Under competition, users may purchase electricity and gas from a vendor other than Virginia Power, Northern Virginia Electric Cooperative, Washington Gas, or Columbia Gas. However, these companies are still responsible for distributing the electricity and natural gas to consumers in Fairfax County. The legislation governing deregulation required the County to change the way it levies the Consumer Utility Tax from a method based on the dollar amount of the bill, to a new method based on usage (kilowatt-hours for electricity and per 100 cubic feet for gas). To comply with the legislation, the Board of Supervisors adopted new consumption-based rates in October 2000, which became effective January 1, 2001. These rates, which are shown in the Financial, Statistical, and Summary Tables Section, were designed to be revenue-neutral with the previous method of tax calculation.



## BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

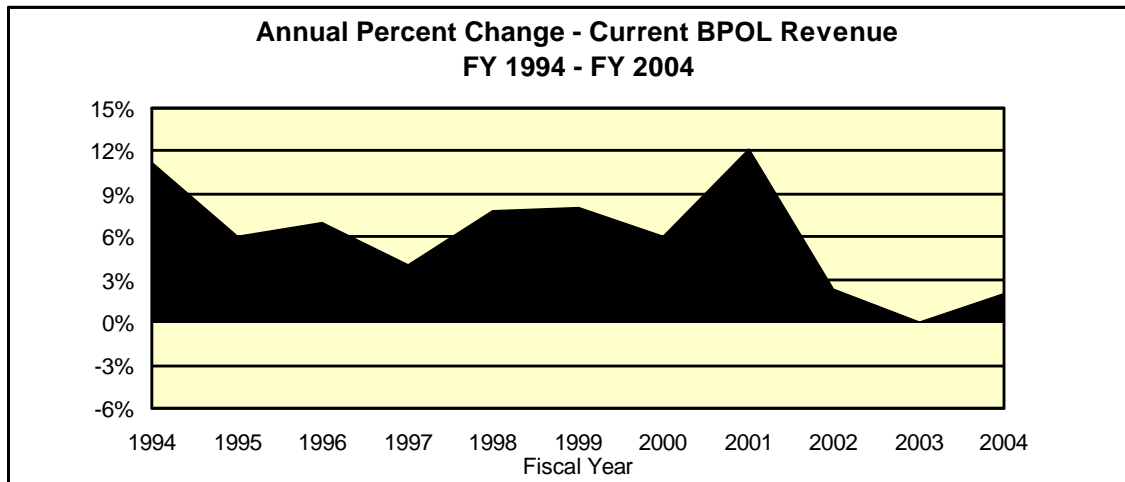
| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$91,291,755      | \$87,154,888       | \$91,291,755       | \$93,117,590          | \$1,825,835             | 2.00%             |

The FY 2004 Advertised Budget Plan estimate for Business, Professional and Occupational License Taxes (BPOL) of \$93,117,590 reflects an increase of \$1,825,835, or 2.0 percent, over the *FY 2003 Revised Budget Plan* estimate. This rate of growth is consistent with the expected increase in Sales Tax receipts, which was discussed earlier in this section and reflects modest economic expansion in FY 2004.

In FY 2002, BPOL receipts experienced growth of 2.3 percent over FY 2001. Real estate related businesses including Money Lenders, Contractors, Builders, and Developers grew 7.0 percent. The Retail Merchants category, which comprises approximately 23 percent of total BPOL receipts, grew at a rate of only 0.2 percent in FY 2002.

# GENERAL FUND REVENUE OVERVIEW

Businesses file and pay their BPOL Taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year. As a result, there is little actual data available at this time to refine estimates for FY 2003 and develop projections for FY 2004. Since home buying and refinancings have continued to increase, real estate related businesses are expected to experience moderate growth in 2003 and 2004. The retail sector, however, was weak during calendar year 2003 as evidenced by a 3.2 percent drop in calendar year Sales Tax purchases through November. Based on these assumptions and an econometric model using Sales Tax receipts and mortgage interest rates as predictors, the FY 2003 estimate for BPOL was increased \$4,136,867 during the fall 2002 review of revenues. This estimate represents a level of revenue consistent with actual FY 2002 receipts. In FY 2004, BPOL revenues are expected to experience modest 2.0 percent growth. Historical and projected changes in BPOL receipts are presented in the following chart.



## PERMITS, FEES AND REGULATORY LICENSES

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$28,609,183      | \$29,354,826       | \$28,068,562       | \$28,371,322          | \$302,760               | 1.08%             |

The FY 2004 Advertised Budget Plan estimate for Permits, Fees and Regulatory Licenses is \$28,371,322, an increase of \$302,760, or 1.1 percent over the *FY 2003 Revised Budget Plan* estimate. The FY 2004 increase in this category is primarily due to increases in fees charged. At the Board of Supervisors' request, a review of all County fees and fares was conducted in order to maximize revenue and increase cost recovery in FY 2004 while maintaining consistency with surrounding jurisdictions. Fire Marshal fees, which are charged for acceptance testing of fire systems in new and existing buildings, as well as for inspections of building occupancy and review of evacuation plans, will be increased to \$96.00 per hour per inspector. Previously these fees were \$76.00 per hour per inspector except for retesting of an existing building which was \$88.00 per hour per inspector. This change, consistent with surrounding jurisdictions, is expected to generate additional revenue of \$160,000 in FY 2004. Zoning Fees, which are charged for applications for special exceptions and rezonings are recommended to increase 15 percent, resulting in additional revenue of \$153,104. In addition, various fees relating to the review of site plans on lots served by septic systems are recommended to increase in order to be comparable to other local jurisdictions resulting in revenue of \$83,680. Also, fees charged for review of plans for new or renovated public establishments are recommended to increase from \$135 to \$200, generating revenue of \$22,400.

Offsetting these increases are net reductions totaling \$152,140. FY 2004 Alarm System Registration revenue is expected to decrease \$75,000, or 50 percent from FY 2003. The reduction is associated with a one-time alarm registration fee of \$10 that was instituted January 1, 2002. Alarm registration revenue is expected to

# GENERAL FUND REVENUE OVERVIEW

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drop in FY 2004 as only new alarm systems will be registered. Concealed Weapon Permits are anticipated to drop \$77,140 based on the 5-year cycle of when the permits were originally issued.

The major component of the Permit, Fees, and Regulatory Licenses category is fees charged by the Department of Public Works and Environmental Services (DPWES) for planning, building and site permits. These fees are anticipated to be \$22.6 million in FY 2003. The FY 2003 revenue estimate for this category was reduced \$1.1 million during the fall revenue review as a result of lower than anticipated year-to-date receipts. Through December 2002, DPWES revenue is trailing last year by a 5.6 percent margin.

Twenty-two individual fee categories comprise DPWES Fee revenue. Changes in DPWES revenue are a reflection of the housing market and construction industry, as well as the size and complexity of projects submitted to DPWES for review. Two of the most important indicators of workload, and consequently revenue, are the number of building permits issued, and the number of new site, subdivision and public improvement plans submitted to DPWES for review. The number of new single family residential building permits issued by the County through December 2002 is down 17.6 percent and new nonresidential permits are down 31.7 percent from the same period in FY 2001. The reduction in commercial permits issued is a result of the slowing economy and the availability of office space for rent. The County's office vacancy rate rose from 6.4 percent at year-end 2001 to 10.2 percent at mid-year 2002. Including sublet space, the vacancy rate is 16.5 percent. As office vacancy rates have risen, fewer permits for new construction have been issued. The number of new site, subdivision and public improvement plans submitted to DPWES has declined from 149 during the first six months of FY 2002 to 115 during the same period of FY 2003, a drop of 22.8 percent.

The FY 2004 Advertised Budget Plan estimate for DPWES fees is \$22,600,000, representing no change from the *FY 2003 Revised Budget Plan*. Staff will continue to monitor the number of permits issued and site, subdivision, and public improvement plans submitted and will return with an adjustment, if necessary, during the FY 2004 Add-On process.

## INTEREST ON INVESTMENTS

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$25,424,651      | \$29,975,797       | \$13,433,065       | \$13,433,065          | \$0                     | 0.00%             |

The FY 2004 Advertised Budget Plan estimate of \$13,433,065 for Interest on Investments represents no change from the *FY 2003 Revised Budget Plan* estimate. Revenue from this category is a function of the amount invested, the prevailing interest rates earned on investments, and the percentage of the total pooled investment portfolio attributable to the General Fund.

The County's Investment Interest has been severely affected by interest rate reductions made by the Federal Reserve over the past two years. During calendar year 2001, the Federal Reserve, in an effort to boost economic activity, reduced interest rates 11 times for a total of 4.75 percentage points. The overall yield achieved in FY 2002 was 2.58 percent. This rate would have been even lower had it not been for investments maturing early in the fiscal year with yields averaging 3.0 percent. During the *FY 2002 Carryover Review*, the estimated yield on investments was reduced from 3.0 percent to 1.8 percent, resulting in a revenue reduction of \$12.0 million. The Federal Reserve held interest rates steady in calendar year 2002 until November when rates were reduced an additional 50 basis points. As a result, the anticipated FY 2003 yield on investments was lowered from 1.80 percent to 1.40 percent during the fall 2002 review of revenues and revenue was decreased an additional \$4.6 million. There is no indication that interest rates will rise soon. The FY 2004 Advertised Budget Plan estimate; therefore, assumes that rates will remain the same as FY 2003 at 1.40 percent.

An average portfolio size of \$1,535,207,429 is anticipated in FY 2004, representing no change from the FY 2003 projection. All available resources are pooled for investment purposes and the interest earned is distributed among the various County funds, based on the average dollars invested from each fund as a percentage of the total pooled investment. Total Interest on Investments for all funds is projected to be \$21,492,904 and the General Fund percentage is projected to be 62.5 percent in FY 2003 and FY 2004.

# GENERAL FUND REVENUE OVERVIEW

## CHARGES FOR SERVICES

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$35,241,909      | \$34,906,731       | \$37,059,202       | \$38,771,557          | \$1,712,355             | 4.62%             |

The FY 2004 Advertised Budget Plan estimate of \$38,771,557 for Charges for Services reflects a net increase of \$1,712,355, or 4.6 percent, over the *FY 2003 Revised Budget Plan*. The increase over FY 2003 is primarily due to a \$2,318,851 increase in School Age Child Care (SACC) revenue. SACC revenues are projected to rise due to a 2.0 percent base fee adjustment to address salary increases plus \$238,816 for increased food cost which will be reflected in parental fees. Also, the FY 2004 revenue projection for SACC includes the addition of four new SACC centers at Northeast Centreville, Island Creek, Andrew Chapel, and Lorton Station elementary schools; one additional room at Lemon Road elementary school; and, the transition of four centers to year-round schedules including Parklawn and Annandale Terrace elementary schools and two sites yet to be determined.

In addition, at the Board of Supervisors' request, all County fees and fares were reviewed in order to maximize revenue and increase cost recovery in FY 2004 while maintaining consistency with surrounding jurisdictions. As a result of this exercise, various Charges for Services categories have been increased a total of \$1,131,263 in FY 2004. Impoundment fees at the Fairfax County Animal Shelter are increased to \$20 for dogs, cats and reptiles, \$10 for small animals and \$50 to \$100 for livestock. These increases are expected to generate additional revenue of \$40,000 in FY 2004. Parking fees at the Public Safety Center are increased from \$0.25 per one-half hour with a maximum of \$5.00 per day to \$0.50 per one-half hour with a maximum of \$6.00 per day resulting in additional revenue of \$150,000 in FY 2004. Recreation fees were increased for building directors, classes and summer programs in FY 2004 resulting in additional revenue of \$268,159. Library overdue book penalties are recommended to increase resulting in an additional \$300,000 in FY 2004. Zoning Fees are to be increased 15 percent, generating \$153,104 in FY 2004. Lastly, a revenue increase of \$220,000 is associated with a recommendation that would amend the County Code to institute a \$40 fee for a Residential Permit Parking District (RPPD) decal that would be valid for two years. The decal fee would fully recover the cost of managing the RPPD program.

The increases in Charges for Services are partially offset by a decrease of \$1,475,997 in County Clerk Fees in FY 2004 associated with a decline in recordation receipts as mortgage refinancing is expected to slow. Police Reimbursement is also expected to decline \$361,156 in FY 2004 as a result of one-time FY 2003 revenue associated with police service provided during the World Bank and the International Monetary Fund meetings in Washington, D.C. During the 2002 fall revenue review, these two categories were increased \$2.0 million and \$0.5 million, respectively as a result of year-to-date collections.

## FINES AND FORFEITURES

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$10,318,703      | \$10,997,380       | \$10,821,425       | \$12,006,933          | \$1,185,508             | 10.96%            |

The FY 2004 Advertised Budget Plan estimate for Fines and Forfeitures of \$12,006,933 represents an increase of \$1,185,508, or 11.0 percent, over the *FY 2003 Revised Budget Plan* estimate. This increase is primarily due to an increase in fines charged for Parking Violations, which were examined as part of the overall fee and fare review requested by the Board of Supervisors. All parking violation fines will be increased as of June 1, 2003 and are anticipated to generate \$1,065,405 in additional revenue in FY 2004. The revised fines will be in-line with surrounding jurisdictions.

# GENERAL FUND REVENUE OVERVIEW

## REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT<sup>1</sup>

| FY 2002<br>Actual | FY 2003<br>Adopted | FY 2003<br>Revised | FY 2004<br>Advertised | Increase/<br>(Decrease) | Percent<br>Change |
|-------------------|--------------------|--------------------|-----------------------|-------------------------|-------------------|
| \$127,079,686     | \$118,765,742      | \$125,078,274      | \$115,713,200         | (\$9,365,074)           | -7.49%            |

<sup>1</sup> Excludes Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998. See the "Personal Property Tax - Current" heading in this section.

The FY 2004 Advertised Budget Plan estimate of \$115,713,200 represents a decrease of \$9,365,074, or 7.5 percent, from the *FY 2003 Revised Budget Plan*. Of this reduction, \$3.4 million is the result of additional Federal pass-through for child care services in FY 2003 that is not anticipated in FY 2004 and a \$2.7 million reduction is the result of a projected decrease in the illegal alien grant received from the Federal government as FY 2003 represented payments for two years.

As part of the expenditure reductions proposed by the County Executive, services provided in the Child Care Assistance Program (CCAP) will be reduced for an expenditure savings of \$2.0, resulting in a \$1.0 million revenue decrease. In addition, expenditure savings associated with services provided through the Comprehensive Services Act (CSA) to at-risk children and youth will result in a revenue decrease of \$1.0 million.

The remaining reduction in FY 2004 is due to potential reductions in State aid. In order to balance the Commonwealth's budget deficit, Governor Warner has proposed various reductions in State revenue streams. The current proposed budget would divert State ABC profits that would have been distributed to localities to the State's General Fund. This reduction represents a loss of \$0.6 million to Fairfax County in FY 2004 and represents a reduction of over 78 percent since FY 2002. An unspecified 10 percent reduction has been proposed for the State's Department of Family Services and is expected to reduce non-CSA revenues by \$1.0 million. Revenue from the Compensation Board has been reduced \$0.4 million for anticipated State funding reductions.

The revenue reductions in FY 2004 are partially offset with an increase of \$0.7 million associated with a contract rate increase for providers of mandated and non-mandated services for at-risk children served by CSA.

The *FY 2003 Revised Budget Plan* estimate for Revenue from the Commonwealth and Federal Government of \$125,078,274 represents an increase of \$6,312,532 over the FY 2003 Adopted Budget Plan. This increase represents revenue adjustments made during the *FY 2002 Carryover Review* of \$4.8 million and additional revenue of \$1.5 million included as part of the fall 2002 revenue review. The \$4.8 million revenue increase made during the *FY 2002 Carryover Review*, is primarily associated with anticipated Illegal Alien Grant revenues of \$4.6 million which represents two separate grants to be received in FY 2003 due to a change in the calendar date for disbursements of the annual grant award. An additional \$0.2 million was associated with Temporary Aid to Needy Families associated with emergency housing for homeless families, which will be entirely offset by associated expenditure increases.

The net \$1.5 million increase made during the fall 2002 review of revenues was due in part to additional Federal pass-through funding of \$3.4 million for child care services. In addition, State reimbursement for the Health Department was increased \$0.8 million based on final notification from the State. These increases were offset by decreases of \$1.0 million in State aid associated with Juvenile and Domestic Relations Residential Services; \$0.1 million in reduced State aid for local libraries, a \$0.2 million reduction associated with Compensation Board funding, \$0.1 million in reduced HB599 Law Enforcement funding, \$0.1 million in State aid for Head Injuries and \$1.2 million associated with potential State reductions in public assistance programs.

## **GENERAL FUND REVENUE OVERVIEW**

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It should be noted that these revenue estimates reflect projections based on prior year receipts, current year-to-date receipts and proposed budget cuts from the Governor and General Assembly action. The reductions noted are decreases from prior year budget estimates or prior year actual receipts and may not reflect the true reduction in funding that Fairfax County would have received had the reduction in aid from the Commonwealth not been made. From FY 2002 through preliminary figures for FY 2004, Fairfax County's cumulative revenue reduction from the Commonwealth's budget cuts is expected to be over \$50 million including cuts to the County's General Fund, Non-General Fund, and Fairfax County Public Schools.



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# General Fund Expenditure Overview

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This section includes:

- ▶ *Summary of General Fund Direct Expenditures (Page 76)*
- ▶ *Summary of General Fund Transfers (Page 83)*
- ▶ *Summary of Contributory Agencies (Page 87)*

# GENERAL FUND EXPENDITURE OVERVIEW

## SUMMARY OF GENERAL FUND DIRECT EXPENDITURES

| Category                           | FY 2002 Actual        | FY 2003 Adopted Budget Plan | FY 2003 Revised Budget Plan | FY 2004 Advertised Budget Plan | Increase (Decrease) Over/(From) Revised | Percent Increase/(Decrease) |
|------------------------------------|-----------------------|-----------------------------|-----------------------------|--------------------------------|---|-----------------------------|
| <b>Positions/<br/>Staff Years:</b> | <b>9,279/9,006.21</b> | <b>9,302/9,029.75</b>       | <b>9,402/9,132.17</b>       | <b>9,377/9,104.03</b>          | <b>(25)/(28.14)</b>                     | <b>-0.27%/-0.31%</b>        |
| Personnel Services                 | \$477,708,903         | \$513,704,866               | \$517,838,943               | \$545,136,717                  | \$27,297,774                            | 5.27%                       |
| Operating Expenses                 | 291,792,138           | 309,005,021                 | 331,297,683                 | 309,682,089                    | (21,615,594)                            | -6.52%                      |
| Recovered Costs                    | (29,440,398)          | (31,795,876)                | (32,083,670)                | (38,245,224)                   | (6,161,554)                             | 19.20%                      |
| Capital Equipment                  | 4,460,980             | 3,782,456                   | 6,094,714                   | 3,930,087                      | (2,164,627)                             | -35.52%                     |
| Fringe Benefits                    | 110,429,460           | 120,670,575                 | 124,016,572                 | 133,620,826                    | 9,604,254                               | 7.74%                       |
| <b>Total Direct Expenditures</b>   | <b>\$854,951,083</b>  | <b>\$915,367,042</b>        | <b>\$947,164,242</b>        | <b>\$954,124,495</b>           | <b>\$6,960,253</b>                      | <b>0.73%</b>                |

Details of program and staffing adjustments are provided in the individual agency narratives in Volume 1. Major changes are summarized by category in the narrative description that follows.

Additional information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

The FY 2004 Advertised Budget Plan direct expenditure level of \$954,124,495 represents an increase of \$6,960,253 or 0.73 percent over the *FY 2003 Revised Budget Plan* direct expenditure level of \$947,164,242.

### Personnel Services

Personnel Services total \$545,136,717, an increase of \$27,297,774 or 5.27 percent over the *FY 2003 Revised Budget Plan* funding level of \$517,838,943. Major adjustments are as follows:

- ◆ **Pay for Performance** funding of \$9,347,211 for General Fund eligible staff for the system implemented in FY 2001 that links employee pay increases directly with performance. The total General Fund impact is \$11,526,447 including \$2,179,236 for transfers to General Fund Supported agencies.
- ◆ **Merit Increment** funding of \$1,827,363 for Public Safety uniformed positions not eligible for the Pay for Performance program. The total General Fund impact is \$1,920,986, including \$93,623 for transfers to General Fund Supported agencies.

# GENERAL FUND EXPENDITURE OVERVIEW

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## Positions

The FY 2004 Advertised Budget Plan includes a net decrease of 25/28.14 SYE General Fund positions. This includes the following:

- ◆ A decrease of 90/90.15 SYE General Fund positions as part of the County Executive's proposed two-cent real estate tax rate reduction and enhanced athletic field maintenance program. This reduction includes a decrease of \$4,701,272 in Personnel Services, \$345,559 in Operating Expenses, \$212,586 in Capital Equipment, and \$347,532 in Fringe Benefits, for a total decrease of \$5,606,949. It should be noted that in combination with reductions to General Fund Supported funds a total of 114/114.65 SYE positions are proposed for elimination. The impacts of these reductions will vary from agency to agency but will range from delays in service delivery to program eliminations. Details of program and staffing adjustments are provided in the Overview volume and in individual agency narratives in Volume 1.
- ◆ An increase of 65/62.01 SYE in General Fund positions to support new facilities and public safety. Funding for these positions includes \$2,649,577 in Personnel Services (\$2,474,008 in Regular Salaries and \$175,569 in other Personnel Services categories), \$1,126,542 in Operating Expenses, \$2,855,438 in Capital Equipment, and \$716,882 in Fringe Benefits, for a total increase of \$7,348,439. As a result of revenue generated by new rooms in the School Age Child Care (SACC) Program of \$1,710,086, the net cost to the County is \$5,638,353.

Staffing for **New Facilities/Public Safety** totals 65/62.01 SYE positions including:

- 33/31.48 SYE positions in the Department of Family Services associated with adding four new school year SACC Centers and one new room at an existing SACC Center as well as transitioning four SACC Centers to a year-round schedule - \$1,327,826 in Personnel Services. Two rooms each at four new school year SACC centers are being created due to new elementary school construction at Northeast Centreville, Island Creek, Andrew Chapel, and Lorton Station, and one SACC Center is being expanded by one room due to recent school renovation at Lemon Road Elementary School. In addition, four existing SACC Centers will transition to a year-round schedule at Parklawn and Annandale Terrace Elementary Schools and two others, as yet undetermined. The positions include 1/1.0 SYE Management Analyst II, 1/1.0 SYE Child Care Specialist III, 5/4.82 SYE Center Supervisors, 4/4.01 SYE Teachers II, and 22/20.65 SYE Teachers I.
- 8/6.53 SYE positions in the Health Department to support the opening of the Little River Glen Adult Day Care Center and four new Fairfax County Elementary Schools - \$316,185 in Personnel Services. The positions include 1/1.0 SYE Home Health Aide to support the Little River Glen Adult Day Care Center (in addition to 8/8.0 SYE existing positions redeployed from the Annandale Adult Day Care Center, which will be closed) as well as 6/4.53 SYE Clinic Room Aides and 1/1.0 SYE Public Health Nurse II to support Fairfax County Public Schools.
- 1/1.0 SYE Management Analyst II in the Police Department to serve as the County's Emergency Medical Dispatch Program Coordinator at the Public Safety Communications Center for implementing and monitoring the new program and training staff in emergency medical dispatch procedures - \$56,837 in Personnel Services is included in Fund 120, E-911.
- 15/15.0 SYE positions in the Fire and Rescue Department to begin phasing-in two new fire stations in FY 2005, the Fairfax Center and Crosspointe stations - \$733,282 in Personnel Services. The phase-in allows the use of 12/12.0 SYE positions to staff a ladder truck at the existing West Springfield station to address the need for this type of unit in the area to be served by a new station. The positions include 1/1.0 SYE Fire Captain, 3/3.0 SYE Fire Sergeants, 4/4.0 SYE Fire Technicians, 6/6.0 SYE Firefighters, and 1/1.0 SYE Management Analyst II.

# GENERAL FUND EXPENDITURE OVERVIEW

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- 2/2.0 SYE trades positions in the Department of Public Works and Environmental Services, Facilities Management Division to provide maintenance support to the new 159,000 square foot South County Government Center that opened in April 2002 - \$81,983 in Personnel Services. It is anticipated that support also will be provided for construction logistics related to the Courthouse expansion.
- 6/6.0 SYE positions in the Department of Community and Recreation Services to support the expansion of the James Lee Community Center in April 2004 - \$190,301 in Personnel Services. The positions include 1/1.0 SYE Recreation Specialist IV, 1/1.0 SYE Recreation Specialist III, 2/2.0 SYE Recreation Assistants, and 2/2.0 SYE Facility Attendants II.

Other salary adjustments include the following:

- ◆ **Pay adjustments for Public Safety** of \$5,626,043 provides a 2.56 percent market rate adjustment for uniformed public safety positions consistent with the market index for FY 2004. Funding for employees on the public safety pay scales (C, F, O, and P), effective the first full pay period of FY 2004, is included in the Regular Salaries category for the Police Department (\$2,417,466), the Office of the Sheriff (\$900,809), and the Fire and Rescue Department (\$2,307,768).
- ◆ **Shift Differential** increases totaling \$276,064 primarily for implementation of the third year of a three-year plan to increase the shift differential rate to be competitive with the market for most agencies except the Fire and Rescue Department, where the blended shift differential was adjusted by \$0.44 as of January 12, 2002. The phased increase in shift differential for the rest of the County results in shift hourly increases from \$0.60 to \$0.65 and \$0.80 to \$0.90 for public safety 2<sup>nd</sup> and 3<sup>rd</sup> shifts, and increases from \$0.55 to \$0.65 and \$0.75 to \$0.90 for non-public safety 2<sup>nd</sup> and 3<sup>rd</sup> shifts. In FY 2004, the rates for all County employees are equivalent to \$0.65 for the 2<sup>nd</sup> shift and \$0.90 for the 3<sup>rd</sup> shift, rates more consistent with neighboring jurisdictions.
- ◆ **Overtime Pay** increases totaling \$2,428,726 primarily to meet increased overtime requirements for public safety departments. This total includes an increase of \$1,834,208 in the Fire and Rescue Department, including \$1,358,405 which reflects State mandates relative to the Fair Labor Standards Act and an increase of \$1,099,893 in the Police Department, partially offset by a decrease of \$784,935 in the Office of the Sheriff noted below. This funding includes the impact of pay for performance increases in FY 2004.
- ◆ **Limited Term** position funding (temporary and part-time employees) decreases \$587,222 primarily as a result of the County Executive's proposed reductions.
- ◆ **Adjustments to the Office of the Sheriff** associated with the phase-in of the position augmentation plan to provide staffing support for the Adult Detention Center and the Satellite Lockup operations. The first year adjustment of \$3,537,705 and authorization for 37/37.0 SYE positions was made as a *FY 2002 Carryover Review* adjustment to the FY 2003 budget. This funding supported 16/16.0 SYE new positions phased-in in the first year and overtime. The FY 2004 adjustment includes an increase of \$528,285 in Regular Salaries offset by a decrease of \$784,935 in overtime to support 11/11.0 SYE positions phased-in in the second year. Due to the reduction in overtime associated with phasing-in regular merit positions, a net decrease of \$256,650 in Personnel Services is reflected.
- ◆ **Additional base pay increases** reflect the actual salary level of current County employees and are required to fund the full-year costs of the pay for performance increases earned in FY 2003.

# GENERAL FUND EXPENDITURE OVERVIEW

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## Fringe Benefits

Fringe Benefits total \$133,620,826, an increase of \$9,604,254 or 7.74 percent over the *FY 2003 Revised Budget Plan* of \$124,016,572 primarily due to the following:

- ◆ **Health Insurance** increase of \$3,456,497 primarily due to projected premium increases based on nationwide health insurance cost growth trends of 25 percent for the self-insured program and 15 percent for the Health Maintenance Organizations that will take effect January 1, 2004 (a six-month impact in FY 2004) based on nationwide health insurance cost growth trends.
- ◆ **Retirement** (Fairfax County Employees, Uniformed, Police, Virginia Retirement System) net increase of \$3,529,609. The net increase is based on the estimated salary base for current staff and new positions and the impact of the changes in employer contribution rates as determined by the actuarial valuation.
- ◆ **Social Security (FICA)** increase of \$1,743,513 primarily due to the change in the federally set maximum pay base from \$84,900 to \$87,000 and the impact of pay for performance/public safety merit increases for current staff, salary adjustments, and new positions.

## Operating Expenses

Operating Expenses total \$309,682,089, a decrease of \$21,615,594 or 6.52 percent from the *FY 2003 Revised Budget Plan* funding level of \$331,297,683. Excluding FY 2002 Carryover funding of \$22,573,717, a decrease of \$417,989 due to a reallocation of funds from Operating Expenses to Personnel Services, and subsequent net increases in FY 2003 of \$136,934, Operating Expenses increase \$677,068 or 0.22 percent over the FY 2003 Adopted Budget Plan level of \$309,005,021. Major adjustments are as follows:

- ◆ A net decrease of \$5,839,548 in Professional Consultant Contracts is primarily attributable to a decrease of \$7,700,156 associated with the FY 2002 carryover of one-time funding included in the FY 2003 funding level which is not required in FY 2004, partially offset by the following increases: \$947,875 in the Health Department due to contractor and vendor increases associated with County environmental services and primary health care for low income residents, \$469,944 in the Department of Community and Recreation Services primarily due to contractual increases associated with FASTRAN service, all of which is billable to user agencies, as well as the reclassification of some previously non-billable FASTRAN services as billable under the terms of the existing contract, and \$304,881 in the Department of Information Technology for contracted PC training, including Microsoft XP, standard desktop applications, and other technical training classes, all of which is fully recoverable by user agencies.
- ◆ A decrease of \$3,731,213 in Contingencies is primarily attributable to a decrease of \$1,263,639 in required local cash match for Federal and State grants as a result of unexpended prior year awards included in the FY 2003 funding level as part of the *FY 2002 Carryover Review* and a decrease of \$2,467,574 in the Police Department primarily due to a decrease in required local cash match associated with the U.S. Department of Justice COPS UHP grants. It should be noted that sufficient local cash match funding has been included to cover the anticipated general fund obligation for grants in FY 2004.
- ◆ A decrease of \$2,566,910 in Welfare Expenses is primarily attributable to a decrease of \$2,000,000 in the Child Care Assistance and Referral Program (CCAR) and a decrease of \$762,515 in foster care prevention and residential services provided under the Comprehensive Services Act as part of the County Executive's proposed reductions, partially offset by an increase of \$178,000 in Self-Sufficiency programs which was reallocated from other accounting categories to more effectively meet service needs.

# GENERAL FUND EXPENDITURE OVERVIEW

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- ◆ A decrease of \$1,943,484 in Insurance and Surety Bonds is primarily attributable to a decrease of \$1,503,893 in Employee Benefits for worker's compensation premiums and a decrease of \$528,972 in Unclassified Administrative Expenses for insurance premiums associated with the County's general, auto, professional, and liability coverage.
- ◆ A net decrease of \$1,321,513 in Operating Equipment is primarily attributable to a decrease of \$1,283,201 in the Police Department primarily due to one-time expenditure requirements associated with the new Sully District Police Station which opened in FY 2003 and a decrease of \$177,973 primarily in furniture and shelving equipment for the Fairfax County Public Library, partially offset by an increase of \$283,717 in the Department of Community and Recreation Services primarily due to the opening of the James Lee Community Center expansion in April 2004 and the phased implementation of a countywide teen center redesign effort.
- ◆ A decrease of \$1,182,995 in general Operating Expenses primarily associated with a decrease of \$601,977 in the Office of the County Attorney (which reflects the FY 2002 carryover of one-time funding included in the FY 2003 funding level as well as reduced litigation expenses associated with the County Executive's proposed reductions) and a decrease of \$550,570 in the Department of Family Services primarily due to a decrease of \$200,000 in the Virginia Initiative for Employment Not Welfare (VIEW) program associated with the County Executive's proposed reductions and a decrease of \$300,000 in the Head Start Gum Springs program due to a reallocation of funds to other accounting categories to more effectively meet service needs.
- ◆ A decrease of \$1,174,339 in Computer Software and Operating Equipment primarily associated with the FY 2002 carryover of one-time funding included in the FY 2003 funding level which is not required in FY 2004.
- ◆ A decrease of \$1,127,449 in Operating Supplies primarily associated with the FY 2002 carryover of one-time funding included in the FY 2003 funding level which is not required in FY 2004.
- ◆ A decrease of \$1,034,373 in Repairs and Maintenance is primarily attributable to a decrease of \$193,777 in repair and maintenance of computer hardware in the Fairfax County Public Library, as well as a decrease of \$659,391 in the Park Authority and a decrease of \$192,952 in the Department of Community and Recreation Services primarily due to the transfer of athletic field maintenance costs from the agencies' operating budgets to Fund 303, County Construction, in an effort to create a consolidated athletic field maintenance program coordinated and managed by the Fairfax County Park Authority.
- ◆ A decrease of \$1,028,876 in Books and Related Materials is primarily attributable to a decrease of \$1,012,500 in hardcover books and other related materials in the Fairfax County Public Library associated with the County Executive's proposed two-cent real estate tax rate reduction.
- ◆ A decrease of \$1,004,521 in Conferences and Travel primarily attributable to a decrease of \$679,340 in Employee Benefits due to the FY 2002 carryover of one-time funding included in the FY 2003 funding level and the County Executive's proposed reductions to the General County Training program. In addition, a decrease of \$246,310 in professional development and skills training in the Fire and Rescue Department is associated with the County Executive's proposed reductions.
- ◆ A decrease of \$528,177 in Rent of Real Estate is primarily attributable to a decrease of \$519,447 in the Facilities Management Division due to a reallocation of South County Governmental Center tax and facility costs to other accounting categories.
- ◆ An increase of \$1,265,907 in Department of Vehicle Services' Charges spread among user agencies is primarily attributable to anticipated increases associated with the cost of maintaining vehicles in the County's fleet, as well as an increase in the scheduled contributions to be made for those vehicles included in the County's Vehicle Replacement Reserve.

# GENERAL FUND EXPENDITURE OVERVIEW

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- ◆ A net increase of \$464,059 in Cooperative Computer Center Charges is primarily attributable to an increase of \$1.3 million apportioned to user agencies based on historical usage for server and equipment maintenance and other telecommunication and operating system needs, partially offset by a decrease of approximately \$0.8 million in PC Replacement fund charges based on a decrease of \$100 per PC in the annual contribution by County agencies.

## Capital Equipment

Capital Equipment totals \$3,930,087, a decrease of \$2,164,627 from the *FY 2003 Revised Budget Plan* funding level of \$6,094,714. It should be noted that the FY 2003 revised funding level includes \$2,273,735 carried over from FY 2002 in order to complete the purchase of previously approved equipment items as well as increases of \$38,523 from other actions throughout FY 2003.

The FY 2004 funding level represents an increase of \$147,631 or 3.9 percent from the *FY 2003 Adopted Budget Plan*. The total amount budgeted in FY 2004 for Capital Equipment includes \$334,551 for additional equipment, \$579,538 for replacement equipment, \$160,560 for lease/purchase of equipment, and \$2,855,438 in equipment for new facilities. Major lease/purchase items and other Capital Equipment purchases are summarized below.

- ◆ **Fire and Rescue Department** – funding of \$2,846,344 includes \$2,711,177 for equipment requirements associated with the opening of the Fairfax Center Fire Station and the Crosspointe Fire Station, \$97,983 for replacement items which have outlived their useful life-span, and \$37,184 for additional equipment requirements. Of the funding for replacement items, \$46,800 is for three Thermal Imagers; \$27,342 is for Hurst Spreaders; and \$23,841 is for the Reach Fork truck at the warehouse. Funding for additional items includes \$37,184 for three mobile computer terminals with software package included.
- ◆ **Police Department** funding of \$262,902 includes \$190,555 for replacement items which have outlived their useful life-span and \$72,347 for additional equipment requirements. Of the funding for replacement items, \$89,500 is for the Explosive Ordnance Disposal Sections robot; \$29,817 is for the Helicopter Division's patient simulator training equipment; \$18,000 is for two polygraph units; \$11,038 is for a reader/printer used within the Central Records Section; and \$42,200 is for other replacement items. Of the funding for the additional items, \$52,012 is for three Variable Message Sign trailers; \$14,065 is for one speed monitoring radar trailer; and \$6,270 is for a 16-foot trailer for the Civil Disturbance Unit.
- ◆ **Community and Recreation Services** – funding of \$246,200 includes \$125,000 for the purchase of five vans to support the teen center redesign effort which will be used to transport youth among the various teen centers, target communities, and area schools. An amount of \$121,200 is associated with the opening of the James Lee Community Center and includes \$55,000 for a 22-passenger bus, \$35,000 for playground equipment, and \$31,200 for fitness equipment at the facility.
- ◆ **Park Authority** – funding of \$240,000 is included for replacement equipment that has outlived its useful life and is not cost effective to repair. This level of funding will continue to address the prioritized replacement of vehicles and equipment identified in the Park Authority's comprehensive fleet inventory.
- ◆ **Department of Transportation** – funding of \$160,560 is included for the lease purchase costs associated with the Photo Red Light Monitoring Program cameras.
- ◆ **Facilities Management Division** – funding of \$60,020 is included for two maintenance trucks supporting the work of the two new positions being added for the South County Governmental Center and construction logistics support related to the Courthouse expansion.

# GENERAL FUND EXPENDITURE OVERVIEW

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- ◆ **Stormwater Management** – funding of \$51,000 is included for replacement equipment that is worn beyond its useful life. This equipment includes a tractor with a mowing attachment, \$23,600, and a street sweeper, \$27,400.
- ◆ **Department of Information Technology** – funding of \$40,000 is included for additional servers to support an increased number of Geographic Information System (GIS) users from Public Safety agencies, as well as increase the response time for map production under emergency situations.
- ◆ **Health Department** – funding of \$23,061 is included to support a security alarm and phone system at the new Little River Glen Adult Day Care Center, currently under construction and scheduled to open in January 2004.

## Recovered Costs

Recovered Costs total \$38,245,224, an increase of \$6,161,554 or 19.20 percent over the *FY 2003 Revised Budget Plan* level of \$32,083,670 primarily due to the following:

- ◆ **Department of Community and Recreation Services** increase of \$2,835,583 primarily due to the reclassification of previously non-billable charges for FASTRAN services as billable charges for user agencies who utilize transportation services associated with the Dial-A-Ride program, bus charters, and taxi services. Expenditures previously budgeted within the agency's budget have been spread to user agencies and are totally recovered through Work Performed for Others. The reclassification of non-billable FASTRAN services as billable aligns utilization by user agencies with services outlined in the transportation contracts.
- ◆ **Park Authority** increase of \$1,550,756 due to the FY 2004 projected salaries of recoverable positions.
- ◆ **Department of Information Technology** increase of \$714,385 primarily due to the recoverable full year of telecommunication charges for new and renovated police facilities, and the increase in contracted PC training.
- ◆ **Facilities Management Division** net increase of \$332,517, resulting from \$714,937 in additional recoveries offset by \$382,420 in items which will no longer be recovered. Additional recoveries include an increase of \$483,856 in security guard reimbursements from agencies and an increase of \$185,018 for work performed for others based on prior year actual experience. Items which will no longer be recovered include \$23,000 for the one-time purchase of a vehicle in FY 2003, \$259,830 from the Fairfax-Falls Church Community Services Board due to lower than anticipated costs of a new lease, and \$99,590 decreased recovery due to other lease adjustments.
- ◆ **Office of Capital Facilities** increase of \$327,302 based on projected salary and operating expenses that are recoverable.



# GENERAL FUND EXPENDITURE OVERVIEW

## SUMMARY OF GENERAL FUND TRANSFERS

The FY 2004 Transfers Out from the General Fund total \$1,623,172,886, an increase of \$95,104,929 or 6.2 percent over the *FY 2003 Revised Budget Plan* Transfers Out of \$1,528,067,957. The changes are summarized below.

|   | Increase/<br>(Decrease) |
|---|-------------------------|
| ▪ Fund 090, School Operating Fund                         | \$70,432,948            |
| ▪ Fund 201, School Debt Service                           | 7,291,952               |
| ▪ Fund 309, Metro Operations and Construction             | 4,173,861               |
| ▪ Fund 100, County Transit Systems                        | 3,537,040               |
| ▪ Fund 104, Information Technology                        | 3,528,218               |
| ▪ Fund 120, E-911   | 2,708,823               |
| ▪ Fund 303, County Construction                           | 2,181,100               |
| ▪ Fund 106, Fairfax-Falls Church Community Services Board | 1,928,159               |
| ▪ Fund 504, Document Services Division                    | 1,000,000               |
| ▪ Fund 500, Retiree Health                                | 860,735                 |
| ▪ Fund 119, Contributory Fund                             | 634,032                 |
| ▪ Fund 103, Aging Grants and Programs                     | 112,837                 |
| ▪ Fund 141, Housing Programs for the Elderly              | (61,875)                |
| ▪ Fund 002, Revenue Stabilization Fund                    | (240,983)               |
| ▪ Fund 302, Library Construction                          | (550,000)               |
| ▪ Fund 200, County Debt Service                           | (992,627)               |
| ▪ Fund 110, Refuse Disposal                               | (1,439,291)             |

### Fund 090, School Operating Fund

The FY 2004 Adopted Budget Plan transfer to support the Fairfax County Public Schools is \$1,238,475,201, an increase of \$70,432,948 or 6.03 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,168,042,253. Included in this amount is \$1,621,364, which represents the eighth year of a ten-year program to eliminate the County's unfunded salary liability for teachers.



### Fund 201, School Debt Service

The total General Fund transfer to Fund 201, School Debt Service, is \$120,896,733, an increase of \$7,291,952 or 6.4 percent over the *FY 2003 Revised Budget Plan* funding level of \$113,604,781. This increase is required to provide for principal and interest payments due on existing General Obligation and literary loan debts, as well as new debt issued in FY 2003 and FY 2004.

### Fund 309, Metro Operations and Construction

The FY 2004 General Fund transfer to Fund 309, Metro Operations and Construction, is \$16,446,575, an increase of \$4,173,861 or 34.0 percent over the *FY 2003 Revised Budget Plan* level of \$12,272,714. The General Fund Transfer increase is required due primarily to inflationary adjustments to local Bus/Rail/Americans with Disabilities Act (ADA) subsidy totals, census-related adjustments that have increased Fairfax County's percentage of the local funding share, and the annualization of bus service improvements added by WMATA in FY 2003. This total is based on preliminary FY 2004 information obtained from Washington Metropolitan Area Transit Authority (WMATA) budget staff, as well as County Department of Transportation staff estimates. This funding level supports existing Metrorail and Metrobus service levels, as well as MetroAccess ridership, the continuation of Springfield Circulator Bus Service, ADA paratransit services, and several service enhancements. Final adjustments will be made at the *FY 2003 Carryover Review*, upon consideration and final approval of the WMATA budget, and contingent upon Board of Supervisors' review and approval.

# GENERAL FUND EXPENDITURE OVERVIEW

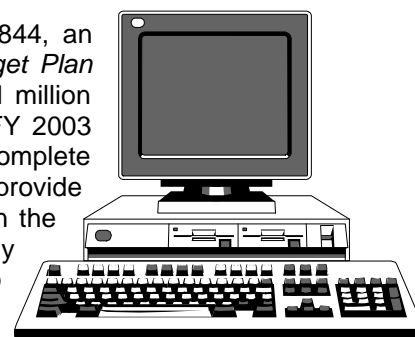
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## Fund 100, County Transit Systems

The FY 2004 General Fund transfer to Fund 100, County Transit Systems, is \$20,275,993, an increase of \$3,537,040 or 21.1 percent over the *FY 2003 Revised Budget Plan* funding level of \$16,738,953. This fund provides funding for operating and capital expenses for the FAIRFAX CONNECTOR bus system, comprising the Huntington and Reston-Herndon Divisions. This fund also includes the County's share of the subsidy for commuter rail services operated by the Virginia Railway Express (VRE). The increase when combined with balance expected to be made available as part of the *FY 2003 Third Quarter Review*, will allow for the replacement of 15 FAIRFAX CONNECTOR buses in FY 2004. The increase is also necessary to fund anticipated contract increases and maintain the same level of service under a new contract for bus services scheduled to be re-bid for the Reston-Herndon Division as well as other transit-related requirements such as required contractual adjustments in the FAIRFAX CONNECTOR Bus System.

## Fund 104, Information Technology

The FY 2004 transfer to Fund 104, Information Technology, is \$9,449,844, an increase of \$3,528,218 or 59.6 percent over the *FY 2003 Revised Budget Plan* amount of \$5,921,626. It should be noted that one time funding of over \$1 million was reallocated from FY 2002 existing project balances to support the FY 2003 funding level. FY 2004 funding will support contractual obligations and complete existing phases of projects. The funding will address priority projects that provide convenient access to information and services, and projects that assist in the management of the County's human resource, information and technology assets, as well as projects that provide a high level of responsiveness to customer requirements. No new IT projects are funded in FY 2004.



## Fund 120, E-911

This fund accounts for E-911 revenues and expenditures separately as stipulated by Virginia General Assembly legislation approved in 2000. Prior to FY 2001, E-911 fees were reflected in the General Fund and Fund 104, Information Technology. Fund 120, E-911, recognizes revenue from estimated E-911 fees and Commonwealth reimbursement associated with Wireless E-911. All expenditures allowable by law directly associated with the Public Safety Communications Center (PSCC) are billed directly to this fund. Information technology projects associated with the PSCC are also budgeted in this fund. A General Fund transfer supports any difference between revenues and expenditures. The FY 2004 General Fund transfer to Fund 120, E-911, is \$7,374,917, an increase of \$2,708,823 or 58.1 percent over the *FY 2003 Revised Budget Plan* funding level of \$4,666,094. This increase is primarily due to continued dependence upon overtime expenditures to offset the large vacancy and turnover rates that have plagued the PSCC the last several years, on-going operational funding necessary for maintenance and support of information technology systems, new projects required to provide replacement and enhancement of existing systems and equipment, and declining E-911 fee revenues. This General Fund transfer amount assumes the adoption of an increase of the E-911 tax rate from the current \$1.75 per line per month to \$2.00 per line per month.

## Fund 303, County Construction

The FY 2004 General Fund transfer to Fund 303, County Construction, is \$4,793,041, an increase of \$2,181,100, or 83.5 percent, over the *FY 2003 Revised Budget Plan* amount of \$2,611,941. This increase is primarily due to the consolidation of athletic field maintenance efforts for all athletic fields managed by the Park Authority. General Fund monies have been provided in FY 2004 to help meet maintenance requirements for both Park Authority and Fairfax County Public School (FCPS) athletic fields, including all elementary and middle schools, as well as recently upgraded girls' softball fields at FCPS high schools. Funding is also included in FY 2004 for costs associated with critical general County and Park maintenance, as well as annual payments associated with the School Age Child Care centers and costs related to the construction of the West County Recreation Center.

# GENERAL FUND EXPENDITURE OVERVIEW

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## **Fund 106, Fairfax-Falls Church Community Services Board**

The FY 2004 General Fund transfer to Fund 106, Fairfax-Falls Church Community Services Board (CSB), is \$80,329,739, reflecting an increase of \$1,928,159 or 2.5 percent over the *FY 2003 Revised Budget Plan* funding level of \$78,401,580. The increase is necessary to fund the County's compensation program and provide for fixed contract and other costs associated with FASTRAN services to CSB clients for which funding has been reallocated from the Department of Community and Recreation Services to CSB to properly reflect all transportation costs associated with CSB clients.

## **Fund 504, Document Services Division**

The FY 2004 transfer to Fund 504, Document Services Division, is \$2,900,000, an increase of \$1,000,000 or 52.6 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,900,000. This increase is necessary to support the fourth year costs of a five-year equipment lease in the County's Copier Program. In FY 2003 partial program support was provided by available one-time, unreserved fund balance, permitting the General Fund transfer to be reduced.

## **Fund 500, Retiree Health**

The FY 2004 transfer to Fund 500, Retiree Health, is \$3,089,226, an increase of \$860,735 or 38.6 percent over the *FY 2003 Revised Budget Plan* transfer of \$2,228,491. This increase is a result of the number of beneficiaries receiving the subsidy, and an increase in benefit payments of \$600,000 based on the proposed revisions to subsidy payments to include graduated payments for length of service.

## **Fund 119, Contributory Fund**

The FY 2004 transfer to Fund 119, Contributory Fund, is \$7,141,779, an increase of \$634,032 or 9.7 percent over the *FY 2003 Revised Budget Plan* transfer of \$6,507,747. This increase is a result of increased expenditures of \$454,981, primarily associated with an increase of \$290,072 for the Northern Virginia Healthcare Center/District Home as a result of per diem increases for both facilities; an increase of \$95,225 for the Northern Virginia Regional Park Authority based on the County's share of costs; \$55,219 for the Metropolitan Washington Council of Governments based on Fairfax County's share of the region's estimated population as well as an increase in the per capita rate; and \$14,465 in other miscellaneous increases. In addition, an anticipated decrease of \$179,051 in the beginning balance for FY 2004 increases the amount required for the General Fund Transfer In.

## **Fund 103, Aging Grants and Programs**

The FY 2004 transfer to Fund 103, Aging Grants and Programs, is \$1,848,836, an increase of \$112,837 or 6.5 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,735,999. This increase is primarily the result of an increase to support the County's compensation program and to support increased contract costs for providing home-delivered meals, partially offset by budget reductions recommended by the County Executive.

## **Fund 141, Housing Programs for the Elderly**

The FY 2004 transfer to Fund 141, Housing Programs for the Elderly, is \$1,175,599, a decrease of \$61,875 or 5.0 percent from the *FY 2003 Revised Budget Plan* transfer of \$1,237,474. This decrease is associated with the budget reductions proposed by the County Executive to eliminate evening community center programs at the Lincolnia Senior Center and to defer maintenance at the Elderly Housing Program properties managed by the Fairfax County Redevelopment and Housing Authority (FCRHA).

# GENERAL FUND EXPENDITURE OVERVIEW

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## **Fund 002, Revenue Stabilization Fund**

No FY 2004 transfer to Fund 002, Revenue Stabilization Fund, is included, reflecting a decrease of \$240,983 from the *FY 2003 Revised Budget Plan* transfer. FY 2003 funding was provided at the *FY 2002 Carryover Review* in accordance with Board of Supervisors' policy that a minimum of 40 percent of non-recurring balances identified at quarterly reviews are to be transferred to this fund.

## **Fund 302, Library Construction**

No FY 2004 transfer to Fund 302, Library Construction, is included, reflecting a decrease of \$550,000 from the *FY 2003 Revised Budget Plan* transfer. FY 2003 funding was provided for one-time preliminary planning costs associated with the Burke and Oakton community libraries. Funding for design and construction of these facilities is proposed to be funded by a library bond referendum scheduled for fall 2004.

## **Fund 200, County Debt Service**

The total General Fund transfer to Fund 200, County Debt Service, is \$99,096,864, a decrease of \$992,627 or 1.0 percent from the *FY 2003 Revised Budget Plan* funding level of \$100,089,491. This amount is required to provide for principal and interest payments due on existing General Obligation debts and lease/purchase payments for the Government Center Properties, the South County Government Center and FCRHA Community Centers, as well as principal and interest payments on new debt issued in FY 2003.

## **Fund 110, Refuse Disposal**

The FY 2004 transfer to Fund 110, Refuse Disposal, is \$2,000,000, a decrease of \$1,439,291 or 41.8 percent from the *FY 2003 Revised Budget Plan* amount of \$3,439,291. This decrease is primarily attributable to the overall revenue improvement in the fund primarily due to increases in the discounted contractual disposal fee. This transfer will allow the County to continue to maintain a stable disposal rate in order to stay competitive and retain required refuse tonnage levels, and at the same time provide the level of service to specific refuse disposal programs that do not fully recover costs, specifically the County's Recycling Program, the Household Hazardous Waste Program, and the Code Enforcement Program.

# FUND 119

## SUMMARY OF CONTRIBUTORY AGENCIES

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### SUMMARY OF CONTRIBUTORY AGENCIES

Fund 119, Contributory Fund, was established in FY 2001 to reflect the General Fund support for agencies or organizations that will receive County contributions. Funding for these organizations was previously included in the General Fund under Agency 88, Contributory Agencies. However, because the expenditures made to these organizations are not in support of direct County operations, the use of direct expenditures from the General Fund distorts the cost of County operations. Therefore, a separate fund was established in FY 2001 to show the General Fund support of these organizations in the form of a transfer, rather than as a direct expenditure. FY 2004 funding totals \$7,141,779 and reflects an increase of \$454,981 or 6.8 percent over the *FY 2003 Revised Budget Plan* funding level of \$6,686,798. Individual contributions are described in detail in the narrative of Fund 119, Contributory Fund, in Volume 2 of the FY 2004 Advertised Budget Plan.

Contributory funding is in compliance with the Board of Supervisors' policy to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit, or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. Since public funds are being appropriated, contributions provided to designated agencies are currently made contingent upon submission and review of quarterly and/or annual reports. This oversight activity includes reporting requirements prescribed by the County Executive, which require designated agencies to accurately describe the level and quality of services provided to County residents. Various County agencies may be tasked with oversight of program reporting requirements. Contributory agencies that do not file reports as requested, may, at the discretion of the County Executive, have payments withheld until appropriate reports are filed and reviewed.

The following chart summarizes the FY 2004 funding for the various contributory organizations.

# FUND 119

## SUMMARY OF CONTRIBUTORY AGENCIES

| Fairfax County   | FY 2002<br>Actual  | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|--|--------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Legislative-Executive Functions/Central Service Agencies:</b> |                    |                                   |                                   |                                      |
| Dulles Area Transportation Association                           | \$9,000            | \$9,000                           | \$9,000                           | \$9,000                              |
| Metropolitan Washington Council of Governments                   | 683,633            | 699,546                           | 699,546                           | 758,933                              |
| National Association of Counties                                 | 0                  | 0                                 | 0                                 | 0                                    |
| Northern Virginia Regional Commission                            | 346,145            | 372,728                           | 372,728                           | 363,759                              |
| Northern Virginia Transportation Commission                      | 174,453            | 166,789                           | 166,789                           | 160,694                              |
| Public Technology Incorporated                                   | 27,500             | 27,500                            | 27,500                            | 27,500                               |
| Virginia Association of Counties                                 | 174,555            | 183,336                           | 183,336                           | 186,562                              |
| Virginia Innovation Group  | 5,000              | 5,000                             | 5,000                             | 5,250                                |
| Virginia Institute of Government                                 | 20,000             | 20,000                            | 20,000                            | 20,000                               |
| Virginia Municipal League  | 84,600             | 90,513                            | 90,513                            | 93,356                               |
| Washington Airports Task Force                                   | 40,500             | 40,500                            | 40,500                            | 40,500                               |
| <b>Subtotal Legislative-Executive</b>                            | <b>\$1,565,386</b> | <b>\$1,614,912</b>                | <b>\$1,614,912</b>                | <b>\$1,665,554</b>                   |
| <b>Public Safety:</b>  |                    |                                   |                                   |                                      |
| NOVARIS  | \$134,886          | \$269,333                         | \$269,333                         | \$282,934                            |
| Partnership For Youth  | 50,000             | 50,000                            | 50,000                            | 50,000                               |
| YMCA - Looking Glass II  | 23,104             | 0                                 | 0                                 | 0                                    |
| <b>Subtotal Public Safety</b>                                    | <b>\$207,990</b>   | <b>\$319,333</b>                  | <b>\$319,333</b>                  | <b>\$332,934</b>                     |
| <b>Health and Welfare:</b>                                       |                    |                                   |                                   |                                      |
| Health Systems Agency of Northern Virginia                       | \$86,750           | \$86,750                          | \$86,750                          | \$86,750                             |
| Northern Virginia Healthcare Center/District Home of Manassas    | 451,123            | 544,998                           | 601,551                           | 891,623                              |
| Small Business Employees Health Insurance Demonstration Project  | 88,425             | 0                                 | 0                                 | 0                                    |
| Vanguard Services Unlimited                                      | 350,000            | 0                                 | 0                                 | 0                                    |
| Volunteer Fairfax  | 230,929            | 230,929                           | 282,247                           | 282,247                              |
| <b>Subtotal Health and Welfare</b>                               | <b>\$1,207,227</b> | <b>\$862,677</b>                  | <b>\$970,548</b>                  | <b>\$1,260,620</b>                   |

# FUND 119

## SUMMARY OF CONTRIBUTORY AGENCIES

| Fairfax County   | FY 2002<br>Actual  | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|--|--------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Parks, Recreation and Cultural:</b>                 |                    |                                   |                                   |                                      |
| Arts Council of Fairfax County                         | \$201,400          | \$204,362                         | \$204,362                         | \$207,727                            |
| Arts Council of Fairfax County - Arts Groups Grants    | 120,000            | 120,000                           | 120,000                           | 120,000                              |
| Dulles Air and Space Museum                            | 300,000            | 240,000                           | 240,000                           | 240,000                              |
| Fairfax Symphony Orchestra                             | 238,004            | 246,964                           | 246,964                           | 246,964                              |
| Northern Virginia Regional Park Authority              | 1,585,771          | 1,680,636                         | 1,680,636                         | 1,775,861                            |
| Reston Historic Trust                                  | 20,000             | 20,000                            | 20,000                            | 20,000                               |
| The Claude Moore Colonial Farm                         | 31,500             | 31,500                            | 31,500                            | 31,500                               |
| Town of Vienna Teen Center                             | 40,000             | 40,000                            | 40,000                            | 40,000                               |
| Virginia Opera Company                                 | 25,000             | 25,000                            | 25,000                            | 25,000                               |
| Wolf Trap Foundation for the Performing Arts           | 25,000             | 25,000                            | 25,000                            | 25,000                               |
| <b>Subtotal Parks, Recreation &amp; Cultural</b>       | <b>\$2,586,675</b> | <b>\$2,633,462</b>                | <b>\$2,633,462</b>                | <b>\$2,732,052</b>                   |
| <b>Community Development:</b>                          |                    |                                   |                                   |                                      |
| Architectural Review Board                             | \$3,500            | \$3,500                           | \$3,500                           | \$3,500                              |
| Commission for Women                                   | 6,916              | 6,916                             | 6,916                             | 6,916                                |
| Fairfax County History Commission                      | 26,022             | 26,022                            | 26,022                            | 26,022                               |
| Celebrate Fairfax, Incorporated                        | 22,573             | 23,758                            | 23,758                            | 24,864                               |
| Northern Virginia Community College                    | 101,550            | 100,132                           | 100,132                           | 99,074                               |
| Northern Virginia Soil and Water Conservation District | 361,874            | 351,112                           | 351,112                           | 344,947                              |
| Northern Virginia 4-H Education Center                 | 25,000             | 25,000                            | 25,000                            | 25,000                               |
| Occoquan Watershed Monitoring Program                  | 79,814             | 86,909                            | 86,909                            | 91,240                               |
| Southeast Fairfax Development Corporation              | 142,250            | 142,250                           | 142,250                           | 142,250                              |
| VPI/UVA Education Center                               | 50,000             | 50,000                            | 50,000                            | 50,000                               |
| Women's Center of Northern Virginia                    | 29,942             | 29,942                            | 29,942                            | 29,942                               |
| Washington Area Housing Partnership                    | 4,000              | 4,000                             | 4,000                             | 4,000                                |
| Northern Virginia Conservation Trust Partnership       | 235,000            | 241,345                           | 241,345                           | 245,207                              |
| <b>Subtotal Community Development</b>                  | <b>\$1,088,441</b> | <b>\$1,090,886</b>                | <b>\$1,090,886</b>                | <b>\$1,092,962</b>                   |
| <b>Nondepartmental:</b>                                |                    |                                   |                                   |                                      |
| Fairfax Public Law Library                             | \$57,657           | \$57,657                          | \$57,657                          | \$57,657                             |
| Culmore Day Laborer                                    | 15,000             | 0                                 | 0                                 | 0                                    |
| <b>Subtotal Nondepartmental</b>                        | <b>\$72,657</b>    | <b>\$57,657</b>                   | <b>\$57,657</b>                   | <b>\$57,657</b>                      |
| <b>Total County Contributions</b>                      | <b>\$6,728,376</b> | <b>\$6,578,927</b>                | <b>\$6,686,798</b>                | <b>\$7,141,779</b>                   |



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# Other Funds Overview

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This section includes:

- ▶ *Other Funds Overview (Page 92)*
- ▶ *Special Revenue Funds (Page 92)*
- ▶ *Debt Service Funds (Page 96)*
- ▶ *Enterprise Funds (Page 96)*
- ▶ *Internal Service Funds (Page 97)*
- ▶ *Trust and Agency Funds (Page 98)*

# OTHER FUNDS OVERVIEW

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## OTHER FUNDS OVERVIEW

Other Funds reflect programs, services, and projects funded from non-General Fund revenue sources or a mix of General Fund and non-General Fund sources. These sources include Federal or State grants, specific tax districts, proceeds from the sale of bonds, and user fees and charges. Included are the following categories of Other Funds:

- ◆ Special Revenue Funds
- ◆ Debt Service Funds
- ◆ Enterprise Funds
- ◆ Internal Service Funds
- ◆ Trust and Agency Funds

FY 2004 expenditures for Other Funds total \$3,514,053,945 (excluding General Fund direct expenditures), and reflect a decrease of \$543,804,526 or 13.4 percent from the *FY 2003 Revised Budget Plan* funding level of \$4,057,858,471. This decrease is primarily due to the effect of significant carryover for capital construction projects and sewer construction projects, and should not be perceived as a major change to programs or operations.

Excluding adjustments in FY 2003, expenditures increase \$332,658,037 or 10.5 percent over the *FY 2003 Adopted Budget Plan* total of \$3,181,395,908. This change is attributable to increases of \$152.0 million in Special Revenue Funds, \$6.9 million in Debt Service Funds, \$61.9 million in Capital Project Funds, \$52.5 million in Enterprise Funds, \$35.4 million in Internal Service Funds, and \$24.0 million in Trust and Agency Funds.

The following is a brief discussion of highlights and major issues associated with the various funds. Not included in these discussions are Capital Projects Funds, which are presented in the Capital Projects Overview, and Special Revenue funding for the Fairfax County Public Schools, which is discussed in the Fairfax County School Board's FY 2004 Advertised Budget. A complete discussion of funding and program adjustments in Other Funds is found in Volume 2, Capital Construction and Other Operating Funds in the *FY 2004 Advertised Budget Plan*. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds from specific sources that are legally restricted to expenditures for a specific purpose. These proceeds include State and Federal aid, income derived through activities performed by the Division of Solid Waste, special levies, program activity revenue, and operation of the public school system. The following are highlights for various Special Revenue Funds. Details for other funds not shown here are included in Volume 2, Capital Construction and Other Operating Funds in the FY 2004 Advertised Budget Plan.

In FY 2004, Special Revenue Fund expenditures total \$2,141,321,391 a decrease of \$87,060,478 or 3.9 percent from the *FY 2003 Revised Budget Plan* funding level of \$2,228,381,869. Excluding adjustments in FY 2003, expenditures increase \$151,954,207 or 7.6 percent over the FY 2003 Adopted Budget Plan level of \$1,989,367,184. Funds with significant adjustments are as follows:

**Fund 090, Public School Operating:** A General Fund transfer to the Fairfax County Public Schools of \$1,238,475,201 for FY 2004 is included. The transfer reflects an increase of \$70,432,948 or 6.03 percent over the *FY 2003 Revised Budget Plan* transfer of \$1,168,042,253 and is consistent with the Board of Supervisors' guideline which limits the increase in the transfer to that projected in County General Fund revenues.

## OTHER FUNDS OVERVIEW

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**Fund 100, County Transit Systems:** FY 2004 funding of \$29.4 million is included for this fund, including \$26.4 million to support the FAIRFAX CONNECTOR system, which will provide service to an estimated 7.3 million passengers. The system includes 163 County-owned buses, providing service on 55 routes to 11 Metrorail stations throughout the region. The remaining \$3.0 million will support commuter rail services operated by the Virginia Railway Express (VRE). This fund provides funding for operating and capital expenses for the FAIRFAX CONNECTOR bus system, comprising the Huntington and Reston-Herndon Divisions. In FY 2003, FAIRFAX CONNECTOR merged the Community Bus Services Division and the Reston-Herndon Division so that all of the services provided by these two contractors and garages could be provided by one contractor at one garage. In FY 2004, the Fairfax County Department of Transportation plans to institute the first fare increase on FAIRFAX CONNECTOR since 1993, while still maintaining fares consistent with other providers in the metropolitan region. This fare increase is expected to increase the base fare by \$0.25 and increase the fare paid with a Metrorail-to-bus transfer. On the vast majority of routes in the FAIRFAX CONNECTOR system, base fares will be increased from \$0.50 to \$0.75.

**Fund 102, Federal/State Grant Fund:** This fund includes both grant awards already received as well as those anticipated to be received in FY 2004, for a total appropriation of approximately \$59.9 million including \$47.7 million held in reserve until the grant award is received and approved by the Board of Supervisors. The breakdown of grant funding by agency includes \$27.4 million for the Department of Family Services, \$4.0 million for the Fire and Rescue Department, \$8.0 million for the Department of Transportation, \$1.7 million for the Health Department, \$2.7 million for the Police Department, \$2.8 million for various other agencies, and \$1.1 million to address unanticipated grants. The remaining \$12.2 million is for grant awards that are appropriated directly to the Police Department for the Community-Oriented Policing (COPS) Universal Hiring Program and the COPS in Schools program and the Fire and Rescue Department for Urban Search and Rescue activities. The FY 2004 appropriation includes the first year of the COPS Universal Hiring Program (UHP) VI award received in FY 2003 in the amount of \$7.9 million as well as \$7.1 million for CMAQ-related grant awards in the Department of Transportation.

**Fund 103, Aging Grants and Programs:** FY 2004 funding of \$4,312,369 is included for this fund to support the coordination and provision of services for older persons in Fairfax County, as well as the cities of Fairfax and Falls Church. The Fairfax Area Agency on Aging, within this fund, is the focal point for the network of County and private sector agencies serving the interests of the elderly.

**Fund 104, Information Technology:** FY 2004 project funding of \$9.6 million will support contractual obligations and complete existing phases of projects. These initiatives meet the priorities established by the IT Senior Steering Committee. The funding will address priority projects that provide convenient access to information and services, and projects that assist in the management of the County's human resource, information and technology assets, as well as projects that provide a high level of responsiveness to customer requirements. No new IT projects are funded in FY 2004.

**Fund 105, Cable Communications:** This fund has a projected FY 2004 appropriation level of \$6.0 million, which is a decrease of \$13.8 million or 69.7 percent from the *FY 2003 Revised Budget Plan*. This change is a result of a decrease of \$10.1 million due to the carryover from FY 2002 for costs associated with implementing the I-Net. The I-Net is a fiber optic cable network that will link and provide video and data services to 390 County and Fairfax County Public Schools (FCPS) facilities. Delays in the Cox Communications schedule for construction of the I-Net have delayed the expenditure of funds for implementation. The construction of the I-Net is expected to be completed in FY 2004. There is also a decrease of \$4.2 million in contract expenses due to the final I-Net construction payment to Cox Communications scheduled for FY 2003 and not required for FY 2004. These decreases are partially offset by increases of \$0.5 million associated with salary adjustments necessary to support the County's compensation program, this fund's share of costs associated with the Public Service Radio System Replacement project, and the replacement of equipment in the Board Auditorium and Production Studio.

## OTHER FUNDS OVERVIEW

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**Fund 106, Fairfax-Falls Church Community Services Board (CSB):** FY 2004 expenditures for this fund total \$113.6 million, and are funded by a Fairfax County transfer of \$80.3 million, as well as funds from the State, the Federal government, the City of Fairfax, the City of Falls Church, and client fees. In addition to maintaining existing service levels throughout the CSB system, initiatives for FY 2004 include:

- \$1.4 million to provide for fixed contract and other costs associated with FASTRAN services to CSB clients, for which funding has been reallocated from the Department of Community and Recreation Services to CSB to properly reflect all transportation costs;
- \$0.4 million to provide day support services to 19 of the 94 new special education graduates of the Fairfax County Public Schools; and
- \$0.8 million to support anticipated inflationary increases for contract vendors who provide a wide range of services such as: residential and outpatient/case management for mental health clients, employment, training, and vocational support for mental retardation clients, and detoxification and methadone services for alcohol and drug services clients.

### **Solid Waste Operations:**

The County's Solid Waste Operations are under direct supervision of the Director of the Department of Public Works and Environmental Services (DPWES). The administration of waste disposal is achieved through the Division of Solid Waste Collection and Recycling and the Division of Solid Waste Disposal and Resource Recovery. The composition of operations includes a County-owned and operated refuse transfer station, an Energy/Resource Recovery Facility (E/RRF), a regional municipal landfill operated by the County, two citizens' disposal facilities, eight drop-off sites for recyclable material, and equipment and facilities for refuse collection, disposal, and recycling operations. Program operations will continue to be accomplished through the two entities consisting of five funds established previously under the special revenue fund structure. The combined expenditures of \$119,690,748, which includes \$78,270 for Solid Waste General Fund Programs, and a staffing level of 320/320.0 SYE are required to meet financial and operational requirements for waste collection and disposal programs in FY 2004. The FY 2004 Advertised Budget Plan funding level represents a decrease of \$9,776,319 or 7.6 percent from the FY 2003 Revised Budget Plan estimate of \$129,467,067 primarily attributable to FY 2002 carryover of unexpended capital project balances of \$26,210,769 partially offset by the need for FY 2004 capital project funding of \$14,929,000. Highlights by fund are as follows:

- **Fund 108, Leaf Collection:** Funding in the amount of \$1.3 million is included for this fund to provide for the collection of leaves within Fairfax County's leaf collection districts. It is anticipated that in FY 2004, Fund 108 will provide collection service to approximately 19,435 household units within 26 approved leaf districts on three different occasions. Revenue is derived from a levy charged to homeowners within leaf collection districts. The levy charged is \$0.01 per \$100 of assessed real estate value.
- **Fund 109, Refuse Collection and Recycling Operations:** Funding in the amount of \$15.4 million is included for this fund to provide for the collection of refuse within the County's approved sanitary districts and County agencies, and for the coordination of the County's recycling and waste reduction operations, as well as the oversight of the Solid Waste General Fund Programs on behalf of the County. In order to avoid further subsidy of the Solid Waste Reduction and Recycling Centers (SWRRC) program, the FY 2004 Advertised Budget Plan recommends that the program be terminated effective June 28, 2003 (last Saturday of operations for FY 2003). It should be noted that an estimated fee of \$255 would have been necessary to continue to provide this service assuming a full year customer base of 785 customers. This would have been an increase of \$30 or 13.3 percent over the FY 2003 fee of \$225. See the Solid Waste Overview for more details.

## OTHER FUNDS OVERVIEW

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- **Fund 110, Refuse Disposal:** Funding in the amount of \$48.2 million is included for this fund to provide for the coordination of the disposal of solid waste generated within Fairfax County by channeling the collected refuse to the Energy/Resource Recovery Facility (E/RRF). As a result of competitive pricing, continued migration of refuse from the County's waste stream, and the need to maintain the tonnage levels at the E/RRF, disposal rates have been set at levels that have not supported operational requirements since 1995. A General Fund transfer of \$2.0 million provides funding for FY 2004 projected deficits. See the Solid Waste Overview for more details.
- **Fund 112, Energy Resource and Recovery Facility (E/RRF):** Funding in the amount of \$33.5 million is included for this fund to provide the management of the contract for the I-95 Energy/Resource and Recovery Facility (E/RRF), owned and operated by Covanta Fairfax Inc. (CFI). The E/RRF burns municipal solid waste and produces energy through the recovery of refuse resources. The County charges a disposal fee to all users of the E/RRF and subsequently pays the contractual disposal fee to CFI from these revenues. Revenues for the sale of electricity are used to offset the cost of the disposal fee.
- **Fund 114, I-95 Refuse Disposal:** Expenditures for this fund total \$21.3 million for FY 2004 which is a decrease of \$9.0 million or 29.8 percent from the *FY 2003 Revised Budget Plan* of \$30.3 million, primarily as a result of the carryover of capital project funding. This fund is responsible for the overall operation of the I-95 Landfill, which is a multi-jurisdictional refuse deposit site dedicated to the disposal of ash generated primarily by the County's Energy/Resource Recovery Facility (E/RRF) and other participating municipalities.

**Fund 116, Forest Integrated Pest Management Program:** FY 2004 funding of \$984,189 is included for this fund to support the treatment of an estimated 5,000 acres to combat gypsy moths and cankerworms. The Forest Integrated Pest Management Program is supported by a Countywide tax levy. The FY 2004 proposed tax rate remains at the current FY 2003 rate of \$0.001 per \$100 assessed value.

**Fund 118, Consolidated Community Funding Pool:** FY 2004 will be the second year of a new two-year funding cycle that uses a consolidated process to set priorities and award funds from both the Consolidated Community Funding Pool and the Community Development Block Grant. In FY 2004, there will be approximately \$8.1 million available for the Consolidated Community Funding Pool process, of which approximately \$6.3 million will be in Fund 118, Consolidated Community Funding Pool, and approximately \$1.8 million will be in Fund 142, Community Development Block Grant.

**Fund 119, Contributory Fund:** Funding for all Contributory Agencies is reviewed annually, and the organizations must provide quarterly and annual financial reports to document their financial status. The FY 2004 recommended funding level is \$7.1 million, with details of the organizations' funding in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Advertised Budget Plan.

**Fund 120, E-911:** In FY 2004, total expenditures are \$26.8 million, based on a General Fund Transfer of \$7.4 million, E-911 fee revenues of \$16.4 million, State reimbursement of \$2.8 million, and interest earnings of \$0.2 million. All expenditures directly associated with the Public Safety Communications Center (PSCC) will continue to be reflected in this fund. In addition, Information Technology projects associated with the PSCC will continue to be budgeted in this fund. A General Fund Transfer supports any difference between revenues and expenditures. As a result of staffing requirements to meet the high volume of calls and ongoing technological demands, as well as to account for declining E-911 fee revenue, an increase of \$0.25 per line to the E-911 tax rate, from \$1.75 per line per month to \$2.00 per line per month, is recommended and included in the FY 2004 Advertised Budget Plan. This increase will generate an additional \$2,053,030 in E-911 fee revenue. The E-911 tax rate has remained static since FY 1998 when it was raised from \$1.69 per line per month to the current \$1.75. See Fund 120, E-911 narrative for more details.

Complete details of all Special Revenue Funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

# OTHER FUNDS OVERVIEW

## DEBT SERVICE FUNDS

There are two debt service funds - **Fund 200, County Debt Service** and **Fund 201, School Debt Service**. These funds account for the accumulation of resources for, and the payment of debt service on, general obligation bonds of the County and Schools, and for special revenue bond debt service.

FY 2004 Debt Service expenditures total \$221,190,116, a decrease of \$2,314,460 or 1.0 percent from the *FY 2003 Revised Budget Plan* level of \$223,504,576. Funding includes transfers of \$219,993,597 from the General Fund and \$105,188 from the McLean Community Center. In addition revenues are anticipated including \$300,000 in bond premiums and \$20,000 in revenue from Fairfax City. Available fund balances of \$771,331 associated with savings in FY 2002 and FY 2003 are also utilized.

This funding level provides for the retirement of County and School general obligation bond and literary loan debt principal and interest due and payable in FY 2004 as well as lease/purchase payments for the Government Center Properties and Fairfax County Redevelopment and Housing Authority (FCRHA) lease revenue bonds issued for community centers and an adult day care center, Certificate of Participation payments for the new South County Government Center and fiscal agent fees.

Complete details of the Debt Service Funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## ENTERPRISE FUNDS

Fairfax County's Enterprise Funds consist of seven funds within the Wastewater Management Program (WMP), which account for the construction, maintenance, and operational aspects of the Countywide sewer system. The cost of providing sewer service to County citizens and businesses is financed or recovered primarily from user charges.

FY 2004 Enterprise Funds expenditures for sewer operation and maintenance, and sewer debt service total \$193,811,559, a decrease of \$66,476,398 or 25.5 percent from the *FY 2003 Revised Budget Plan* of \$260,287,957 primarily due to the availability of current funds to complete the expansion requirements of the Noman M. Cole, Jr. Pollution Control Plant (NCPCP) from 54 million gallons per day (MGD) to 67 MGD and other system improvements.

The program includes the County-owned wastewater treatment plant (54 million gallons per day (MGD) capacity), approximately 3,135 miles of sewer lines, 61 pumping stations, 51 metering stations and covers approximately 234 square miles of the County's 407 square-mile land area. In FY 2004, WMP anticipates a total of 344,385 households in Fairfax County will be connected to public sewers.

### Current Availability Fee Rates:

In FY 2004, Availability Fees will increase from \$5,247 to \$5,431 for single-family homes based on current projections of capital requirements. The Availability Fee rate for all types of units are adjusted based on continued increases in expenses associated with treatment plant upgrades and interjurisdictional payments that result from population growth, more stringent treatment requirements, and inflation. The following table displays the resulting increase by category.

| Category                  | FY 2003<br>Availability Fee | FY 2004<br>Availability Fee |
|---------------------------|-----------------------------|-----------------------------|
| Single Family             | \$5,247                     | \$5,431                     |
| Townhouses and Apartments | \$4,198                     | \$4,345                     |
| Hotels/Motels             | \$1,312                     | \$1,358                     |
| Nonresidential            | \$271/fixture unit          | \$281/fixture unit          |

# OTHER FUNDS OVERVIEW

## Current Sewer Service Charge:

The Sewer Service Charge rate will increase from \$2.95 to \$3.03 per 1,000 gallons of water consumption in FY 2004. Based on this rate increase, the additional annual cost to the typical household is anticipated to be \$6.08. Sewer Service Charges are adjusted based on projected capital requirements associated with the renovation and rehabilitation of existing treatment facilities.

| Category                         | FY 2003<br>Sewer Service Charge | FY 2004<br>Sewer Service Charge |
|----------------------------------|---------------------------------|---------------------------------|
| Per 1,000 gallons water consumed | \$2.95                          | \$3.03                          |

The FY 2004 Sewer Service Charge and Availability Fee are based on increased costs associated with capital project construction, system operation and maintenance, debt service, and upgrades to effectively reduce nitrogen discharge from wastewater treatment plants in order to meet new, more stringent nitrogen discharge limitations. The program will also utilize sewer fund balances to partially offset these higher costs. These rate increases are consistent with the recommendations of the Department of Public Works and Environmental Services and the analysis included in the Forecasted Financial Statement for July 1, 2002 through June 30, 2007.

Complete details of the Enterprise Funds, which comprise the Wastewater Management Program, are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## INTERNAL SERVICE FUNDS

Internal Service Funds account for services commonly used by most agencies, and for which centralized organizations have been established in order to achieve economies of scale necessary to minimize costs. These internal agencies provide services to other agencies on a cost reimbursement basis. Such services consist of vehicle operations, maintenance, and replacement; insurance coverage (health, workers compensation, automobile liability, and other insurance); data communications and processing; document services; and central acquisition of commonly used supplies and equipment. It should be noted that where possible without degradation of quality, joint County and School service delivery (printing and vehicle maintenance) or joint procurement (health insurance) activities are conducted in order to achieve economies of scale and to minimize costs.

FY 2004 Internal Service expenditures total \$341,305,883, an increase of \$19,420,366 or 6.0 percent over the *FY 2003 Revised Budget Plan* level of \$321,885,517. Excluding adjustments in FY 2003, expenditures increased \$35,437,299 or 11.6 percent over the FY 2003 Adopted Budget Plan of \$305,868,584. Funds with significant adjustments are as follows:

- ◆ **Fund 501, County Insurance:** A net decrease of \$1.0 million primarily in Operating Expenses due to decreases in self insurance costs associated with higher than average claims experience anticipated for FY 2003.
- ◆ **Fund 503, Department of Vehicle Services:** A net decrease of \$7.2 million due primarily to a net reduction of \$7.6 million in replacement costs, which are based on predetermined criteria and schedules, and an anticipated \$0.5 million decrease in fuel requirements. These decreases are offset by increases of \$0.9 million necessary to support the County's compensation program.

## OTHER FUNDS OVERVIEW

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- ◆ **Fund 505, Technology Infrastructure Services:** A net increase of \$1.4 million due to an increase of \$2.9 million primarily for PC replacement purchases, server and equipment maintenance, increased telecommunications requirements to support new applications and redundancy in the system, and funding for the third year of a five-year replacement program for the Enterprise Network. These increases are partially offset by a decrease of \$1.5 million due to encumbered carryover from FY 2002. It should be noted that in FY 2004, based on an initial review of the PC Replacement program (included within this fund) by County staff, it is recommended that the annual amount collected per PC be reduced from \$600 to \$500. This funding provides for future replacement costs. This step is the beginning of a larger, comprehensive review of the program, both in terms of funding and operation. Industry experts continue to stress the validity and essential nature of the County's refresh cycle at the desktop.
- ◆ **Fund 506, Health Benefits Trust Fund:** An increase of \$7.2 million primarily due to a 12.5 percent cost growth assumption and increased employee participation in the plan. As a result of projected increases in medical and prescription claims, the County's self-insured plan will raise premiums by 25 percent effective January 1, 2004 for the final six months of FY 2004. This will allow the fund to remain solvent and maintain an ending balance to offset unanticipated increases in claims costs.
- ◆ **Fund 591, School Health Benefits Trust:** An increase of \$18.1 million is due primarily to premium rate increases and higher enrollment.

Complete details of the Internal Service funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Advertised Budget Plan and in the Fairfax County School Board's FY 2004 Advertised Budget. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

## TRUST AND AGENCY FUNDS

Trust and Agency funds account for assets held by the County in a trustee or agency capacity and include the four pension trust funds administered by the County and Schools. The Agency fund is Fund 700, Route 28 Taxing District, which is custodial in nature and is maintained to account for funds received and disbursed by the County for improvements to Route 28.

FY 2004 Trust and Agency funds combined expenditures total \$317,631,774, an increase of \$23,936,682 or 8.2 percent over the *FY 2003 Revised Budget Plan* funding level of \$293,695,092. Excluding adjustments in FY 2003, combined Trust Fund and Agency Funds expenditures increase \$23,963,269 or 8.2 percent over the FY 2003 Adopted Budget Plan level of \$293,668,505. This increase is primarily due to increases in the four retirement funds as a result of growth in the number of retirees receiving payments as well as higher retiree payments due to cost-of-living increases.

Complete details of the Trust and Agency funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2004 Advertised Budget Plan. In addition, details of the Educational Employees Retirement Fund may be found in the Fairfax County School Board's FY 2004 Advertised Budget. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.



# Capital Projects Overview

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This section includes:

- ▶ *Summary of Capital Construction Program (Page 100)*
- ▶ *Expenditure and Financing Summary Charts (Page 118)*
- ▶ *Capital Project Details (Page 120)*

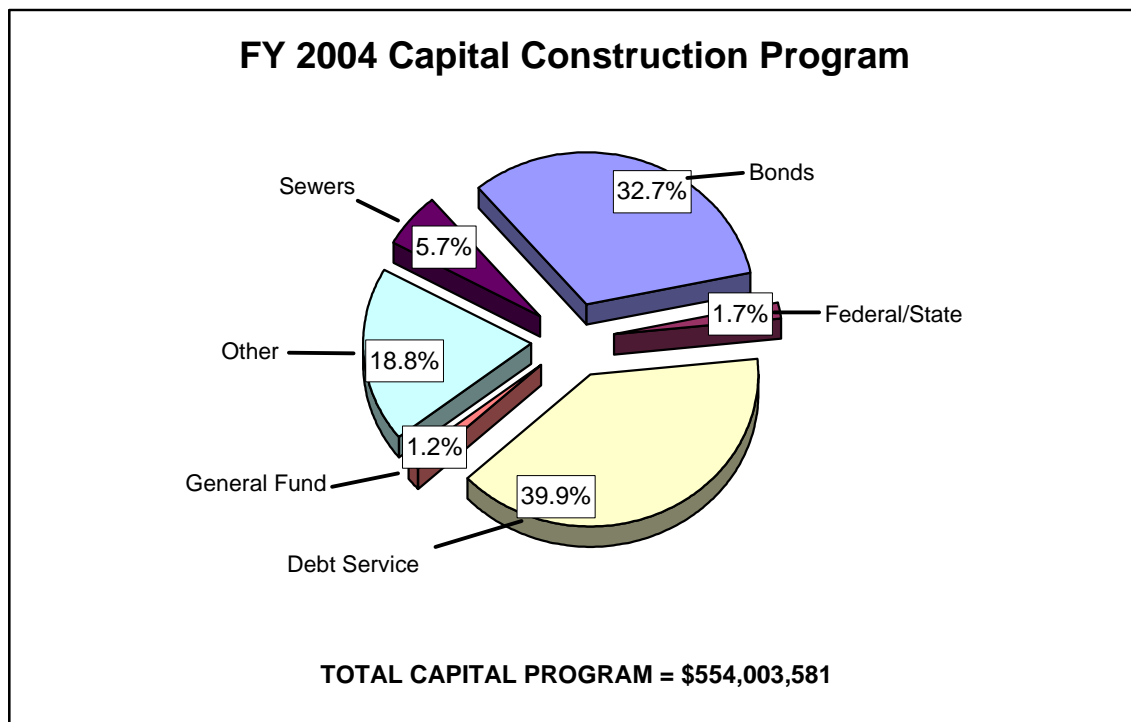
# CAPITAL PROJECTS OVERVIEW

## Summary of Capital Construction Program

The Capital Construction Program of Fairfax County is organized to meet the existing and anticipated future needs of the citizens of the County and to enable the County government to provide necessary services. The Capital Construction Program (other than sanitary sewer construction and resource recovery projects) is primarily financed through transfers from the General Fund and the sale of General Obligation bonds. Supplementing the General Fund and General Obligation bond monies are additional funding sources including Federal and State grants, contributions, and tax revenues from special revenue districts.

The Fairfax County Capital Construction Program includes: School construction of both new and renovated school facilities, park facilities, primary and secondary roadways, libraries, trails/sidewalks, fire stations, government centers with police substations, storm drainage infrastructure, streetlight installations, and the renovation/maintenance of County facilities. In addition, the Capital Construction Program includes the construction of housing units to provide affordable housing opportunities to citizens, neighborhood improvements to older County neighborhoods, and commercial revitalization initiatives for specific commercial centers identified throughout the County.

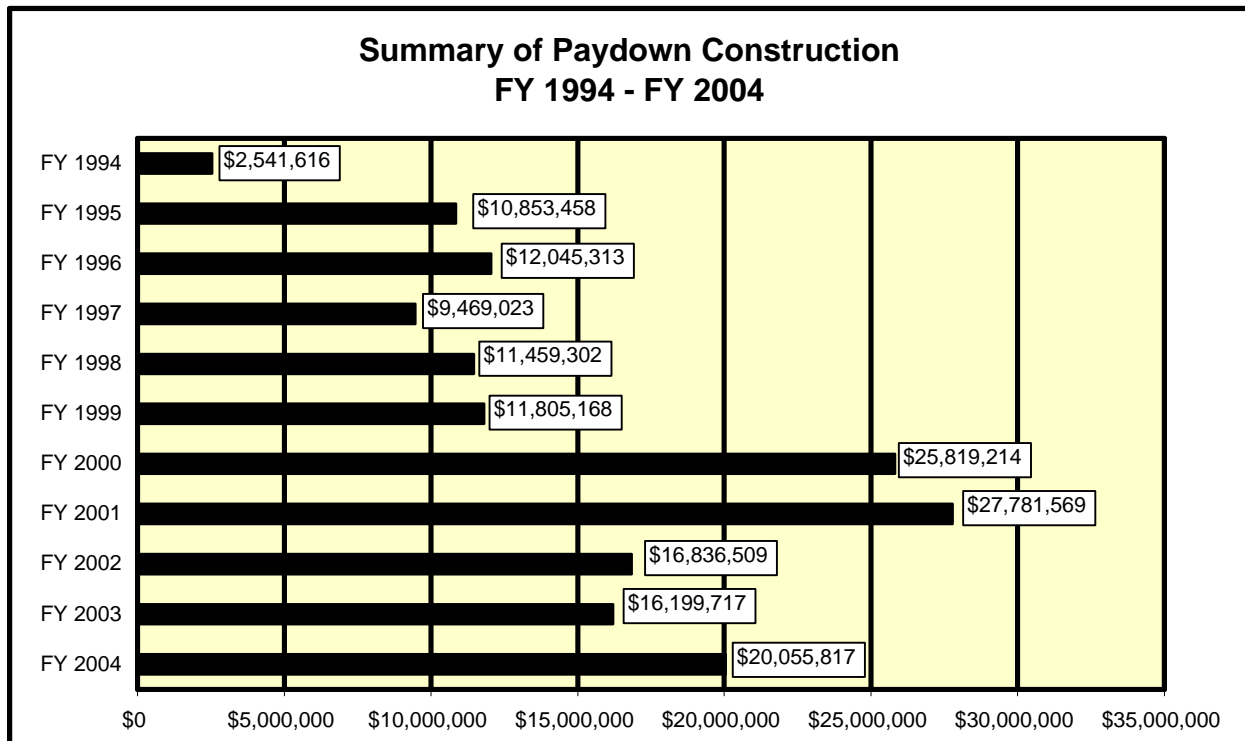
Funding in the amount of \$554,003,581 is included in FY 2004 for the County's Capital Construction Program. Of this amount, \$221,190,116 is included for debt service and \$332,813,465 is included for capital expenditures. The source of funding for capital expenditures includes: \$6,393,041 in General Fund monies, \$181,140,532 in General Obligation Bonds, \$31,534,000 in sewer system revenues, and \$113,745,892 in financing from various other sources. Other sources of financing include transfers from other funds, federal and state funding, user fees, developer contributions and payments, and miscellaneous revenues.



# CAPITAL PROJECTS OVERVIEW

## Capital Paydown Program

In FY 2004, an amount of \$20,055,817 has been included for the Capital Paydown Program. This funding level is supported by the General Fund in the amount of \$6,393,041, athletic field user fees of \$3,300,000, State Aid in the amount of \$8,362,776 and other revenues of \$2,000,000. The paydown construction program had been constrained in the past based on budget limitations. Between FY 1986 and FY 1990, the County paydown construction program averaged approximately \$46.0 million, or 4.6 percent, of the General Fund disbursements. The FY 2004 Advertised Budget Plan paydown program of \$20.06 million represents 0.80 percent of General Fund disbursements.



This graph depicts the level of paydown funding between FY 1994 and FY 2004. In FY 1994, the paydown funding was extremely low compared to previous years. Beginning in FY 1995, annual paydown funding increased slightly, but only the most pressing requirements were addressed. Since FY 2000, the paydown program has been enhanced by the application of State revenue funds; however, FY 2004 paydown funding has been limited to the most critical priority projects.

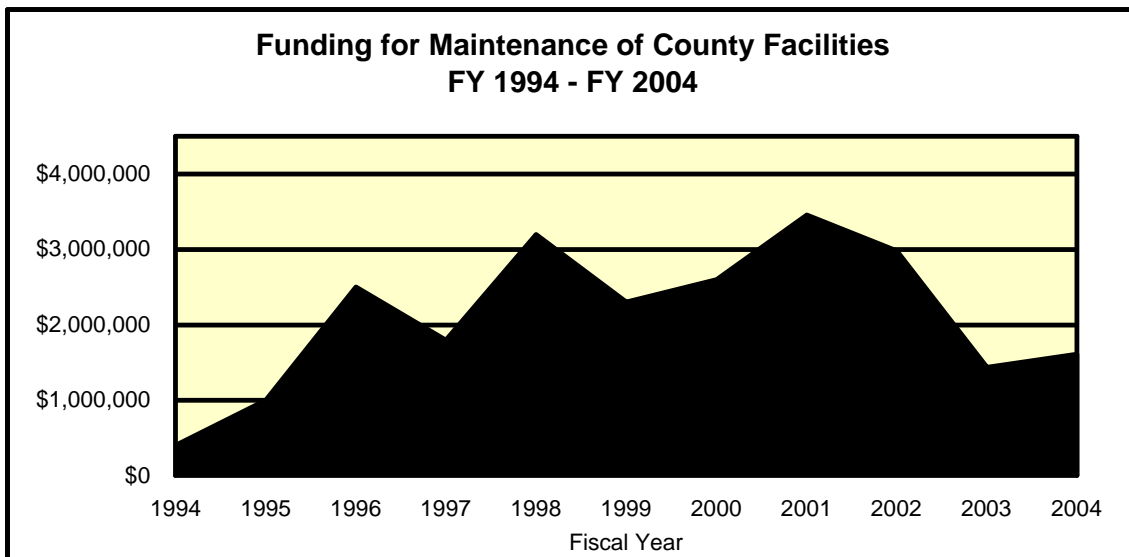
# CAPITAL PROJECTS OVERVIEW

## County Maintenance Projects

FY 2004 funding in the amount of \$1,610,000 has been included for County maintenance. Capital maintenance includes the annual work necessary to ensure that capital investment does not deteriorate and remains in a usable state. As with any maintenance program, sufficient attention is required to avoid increased project costs in the future. As long-term maintenance and renovation costs are difficult to project, they are not included in the initial costs of capital projects; however, they are essential to the service life and level of service provided by a facility. Continued funding of maintenance requirements is included in the County's Paydown Program to protect and extend the life of County facilities. County requirements are generated through scheduled preventative maintenance or from user requests for facility alterations. The County has conducted a comprehensive facilities assessment to identify all infrastructure maintenance requirements, and it is anticipated that future routine maintenance requirements will be driven by the results of this assessment. Specific funding levels in FY 2004 include:

- ◆ An amount of \$1,230,000 will continue to provide general maintenance funds to address priority projects at County facilities. Funded general maintenance projects include countywide emergency carpet replacement and carpet replacement at the Massey building (\$200,000), HVAC/electrical replacement (\$350,000), roof repair and waterproofing (\$180,000), parking lot resurfacing (\$100,000), and fire alarm replacement (\$200,000). In addition, the County maintenance budget includes funding for miscellaneous building repairs or ongoing requirements throughout the fiscal year (\$200,000). These miscellaneous requirements include but are not limited to vandalism repairs, plumbing repairs, painting, and other emergency repairs.
- ◆ The annual generator replacement program has been funded in FY 2004 in the amount of \$80,000. This program provides a funding mechanism to replace generators in the fiscal years in which the generator reaches its useful life of 25 years. FY 2004 funding provides for the replacement of the generator at Oakton Fire Station.
- ◆ Funding to continue the implementation of ADA compliance at County facilities has also been included in FY 2004. An amount of \$300,000 will address modifications to the Government Center Forum and Board Room (\$150,000) and Phase II of this initiative, which includes curb ramp modifications throughout the County (\$150,000).

The following chart depicts County maintenance funding between FY 1994 and FY 2004, including roof repairs, HVAC replacement, carpet replacement, parking lot resurfacing, fire alarm system replacements, generator replacement, and miscellaneous building repairs.



# CAPITAL PROJECTS OVERVIEW

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## ***Park Maintenance Projects***

FY 2004 funding in the amount of \$1,729,000 has been included for Park maintenance. The Park facilities maintained with General Fund monies include but are not limited to field houses, boat houses, pump houses, maintenance facilities, sheds, shelters, and office buildings. Park priorities are based on the assessment of current repair needs, including safety and health issues, facility protection, facility renewal, and improved services. In addition, Park maintenance requirements are generated through scheduled preventative maintenance or from user requests for facility alterations. Specific funding levels in FY 2004 include:

- ◆ An amount of \$505,000 for general park maintenance at non-revenue supported Park facilities. These maintenance requirements include major non-recurring repairs/replacements and improvements to roofs, electrical and lighting systems, security and fire alarms, sprinklers, and HVAC equipment. Of this amount, \$80,000 is included for critical emergency repairs identified throughout the fiscal year, and \$425,000 is dedicated for specific major facility maintenance repairs.
- ◆ An amount of \$700,000 to support annual requirements for Parks grounds maintenance at non-revenue supported parks. Grounds maintenance includes the upkeep of sidewalks, parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails at County parks.
- ◆ An amount of \$470,000 for minor routine preventive maintenance of non-revenue supported Park Authority structures. These repairs include the replacement of broken windows and doors, equipment repairs, and the scheduled inspection of HVAC, security, and fire alarm systems.
- ◆ An amount of \$54,000 to continue the implementation of ADA compliance at Park facilities has been included in FY 2004. Park facilities continue to be modified on a priority basis.

## ***Athletic Field Maintenance Projects***

FY 2004 funding in the amount of \$6,022,813 has been included for athletic field maintenance. In recent years, athletic field maintenance has been identified as a critical need. An effort has been made to provide continuous maintenance to retain quality athletic fields at acceptable standards and improve safety for users. Maintenance of athletic fields includes field lighting, fencing, irrigation, dugout covers, infield dirt, aerification, and seeding. These maintenance efforts will improve safety standards, improve playing conditions, and increase user satisfaction. Specific funding levels in FY 2004 include:

- ◆ Funding in the amount of \$5,522,813 to consolidate athletic field maintenance efforts and improve the quality of all athletic fields managed by the Park Authority. Effective July 1, 2003, an athletic field user fee will be charged to groups who apply for field space on fields scheduled through the Department of Community and Recreational Services and maintained by the Fairfax County Park Authority. These fees, consistent with field use charges in neighboring jurisdictions within the DC Metro area, will be used to help offset annual maintenance costs including turf management (aeration, overseeding, mowing), repair and maintenance of lights and irrigation systems, as well as installation and repair of fencing. The annual cost for athletic field maintenance to Park Authority and Fairfax County Public School (FCPS) fields is approximately \$5.52 million. Additional General Fund monies in the amount of \$2,007,280 have been provided in FY 2004 to help meet maintenance requirements for both Park Authority and FCPS athletic fields. Revenue from athletic field user groups is estimated to be approximately \$3.30 million annually, thereby partially offsetting maintenance costs by approximately 60 percent. This new strategy is designed to provide a consistent maintenance standard for all athletic fields, improving the overall condition of Park Authority athletic fields and dramatically improving the condition of FCPS athletic fields at elementary and middle schools through the provision of annual field preparation and routine weekly maintenance

# CAPITAL PROJECTS OVERVIEW

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formerly performed only on Park Authority fields. It will also provide the funding necessary to maintain lighting, irrigation systems, fencing and other field amenities that have been recently installed to improve field conditions and availability. This strategy will assure safe and playable conditions and will protect the public investment in the fields. In addition, this initiative will consolidate all athletic field maintenance activities and will increase the number of fields available for use. Six additional positions have been approved to address the increased workload necessary to sustain the increase in athletic field maintenance levels. Staff from the Department of Community and Recreation Services and the Fairfax County Park Authority will work with the Fairfax County Athletic Council to develop a fee structure to recover the estimated \$3.30 million in off-setting revenue.

- ◆ An amount of \$100,000 has been included to continue the installation of Fairfax County Public Schools boys' baseball field lighting systems used by many County organizations. FY 2004 funding provides for baseball field light installations at Lake Braddock Secondary and Herndon High School. This effort is being coordinated by the Department of Community and Recreation Services.
- ◆ An amount of \$100,000 has been included to continue installing lights on Fairfax County Public Schools athletic fields used for girls' softball. Staff from the Department of Community and Recreation Services continue to work with representatives from Fairfax Athletic Inequities Reform (FAIR) and coordinate with the Fairfax County Public Schools and the Fairfax County Park Authority to identify, prioritize, and develop proposed plans for addressing girls' softball field lighting requirements. FY 2004 funding provides for softball field lighting installation at Whitman Middle School, which was deferred in FY 2003 due to emergency improvements at Carson Middle School. This effort is being coordinated by the Department of Community and Recreation Services.
- ◆ Funding of \$300,000 is included for the Fairfax County Public Schools Field Maintenance Matching Program. Established on July 1, 1999, these funds will be used to improve school fields currently underutilized or not utilized for community game play. The program will provide funding to improve field conditions (grading, topsoil, seeding/sodding, goalmouth repair, and irrigation) to game quality. Organizations will be required to provide a 50 percent match of funds for requested playing field improvements. Project funds will be restricted to only those improvements that upgrade fields from practice to game designated fields, that develop new game fields, or that are necessary to ensure the safety of players. Amenities such as bleachers, batting cages, perimeter fencing, benches, and dugouts are not considered within this program.

## ***Trails and Sidewalks***

Funding in the amount of \$375,000 is included in FY 2004 for the following trail and sidewalk repair and maintenance initiatives:

- ◆ An amount of \$75,000 for safety upgrades and emergency maintenance of existing trails to public standards. Several older trails do not meet current standards which have been designed to alleviate safety problems, including incorrect grades, steep slopes, or obstructions (i.e., power poles or trees that are located too close to the trail). The County is currently responsible for maintaining approximately 550 miles of walkways.
- ◆ An amount of \$300,000 for the Virginia Department of Transportation (VDOT) participation project for sidewalk repair and replacement. VDOT conducts repair and replacement of County maintained sidewalks and is reimbursed by the County, subject to an agreement approved by the Board of Supervisors. County costs are minimized based on the ability to implement multiple VDOT sidewalk construction contracts.

# CAPITAL PROJECTS OVERVIEW

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## *Storm Drainage*

Funding in the amount of \$2,220,000 is included for the storm drainage maintenance and emergency repairs throughout the County. Specific funding levels in FY 2004 include:

- ◆ An amount of \$1,700,000 for the Virginia Pollutant Discharge Elimination System (VPDES) Municipal Separate Storm Sewer System (MS4) discharge permit. This permit is required as part of the Clean Water Act amendments of 1987. The MS4 discharge permit is considered a renewal of the National Pollutant Discharge Elimination System (NPDES) permit, and will be valid for five years. In accordance with the permit renewal effective January 24, 2002, activities will include water quality testing, watershed master planning, improvement programs, and development of the GIS-based storm sewer system inventory.
- ◆ An amount of \$95,000 to address emergency drainage problems throughout the County. Engineering studies and construction will alleviate flooding problems of a recurring or emergency nature, which, due to their urgent nature, cannot be identified in advance.
- ◆ An amount of \$125,000 to support the Kingstowne Environmental Monitoring program, which was established by the Board of Supervisors in June 1985 and is intended to continue until completion of the Kingstowne Development. During FY 2002 the program was expanded to include the water quality monitoring requirements required by the U.S. Army Corps of Engineers for the development of the South Van Dorn Street extension.
- ◆ An amount of \$200,000 to conduct inspections, monitor, and repair dams and emergency spillways. This level of funding provides for required inspections at five County-owned dams, internal monitoring of drainage problems with dam embankments, and initiation of subsurface investigations.
- ◆ An amount of \$100,000 for the Perennial Streams Mapping Program, an effort to develop a base map of all stream channels in Fairfax County. The result will be a reliable map source depicting the stream network that distinguishes between perennial and intermittent streams, which will also be included in the County's Geographic Information System.

# CAPITAL PROJECTS OVERVIEW

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## *New and Renovated County Facilities*

Funding in the amount of \$3,892,622 is included in FY 2004 for new or renovated facilities throughout the County. Almost every new capital improvement entails ongoing expenses for routine operation, repairs, and maintenance. As they age, County facilities and equipment that were once considered state-of-the-art will require rehabilitation, renovation, or upgrading for new uses, safety, and structural improvements. Older facilities usually involve higher maintenance and repair costs as well. Specific funding levels in FY 2004 include:

- ◆ An amount of \$50,000 for critical replacement of wiring and electrical requirements at the Data Center. The Data Center is the operational heart of the County's electronic business network and houses essential components of the technical infrastructure, including mainframe computers, mid-range servers, enterprise servers, desktop servers, data storage devices, enterprise printers, data communications servers, and related equipment.
- ◆ An amount of \$500,000 to help offset increased construction costs associated with the West County Recreation Center. This 65,824-square-foot facility will include a 25 meter by 25 yard competitive swimming pool, leisure pool, whirlpool, weight training and fitness areas, multi-purpose rooms, and administrative and support service areas. The current cost estimates have increased from \$15,000,000 to \$18,527,000. An amount of \$2,527,000 has been identified in Park Authority bonds to partially offset this cost increase. The remaining balance of \$1,000,000 is to be provided by the General Fund. An amount of \$500,000 was approved in FY 2003, and FY 2004 funding of \$500,000 is included to complete the General Fund commitment.
- ◆ An amount of \$1,000,000 to provide for the acquisition of land or open space preservation for future County facilities and capital projects.
- ◆ An amount of \$2,142,622 to address property management and development at the Laurel Hill property. Laurel Hill was transferred to the County by the Federal Government during 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space within 367 buildings, of which 136 have been determined to have historic significance. FY 2004 funding will continue to address the needs at this site, including master planning, a security/maintenance contract, structural maintenance and utilities at existing buildings, custodial, planning, and engineering positions, maintenance at four interim athletic fields, and demolition of unserviceable buildings. Additionally, funding will provide for master planning and engineering studies related to future building uses and design issues.
- ◆ An amount of \$200,000 to begin compliance of the Health Insurance Portability and Accountability Act (HIPAA), passed by Congress in 1996. HIPAA requires countywide compliance with electronic transmission, privacy, disclosure, security and storage regulations with respect to employee and customer health information to protect the privacy of individually identifiable information. Compliance requirements may affect business practices, staffing allocations, facility reconfiguration, awareness training, and technology.



# CAPITAL PROJECTS OVERVIEW

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## *Roads/Developer Defaults/Survey and Mapping*

FY 2004 funding of \$295,000 is included to support the following County road programs, developer defaults and mapping:

- ◆ FY 2004 funding has been included to support the Road Viewer (\$50,000) and Road Maintenance (\$50,000) projects. The Road Viewer Program provides for the upgrading of County roads for acceptance into the State Secondary System. Once the roads are accepted into the State system, ongoing maintenance costs are provided by the State, and County funds are no longer required. For those roads which are not currently included in the State Secondary System, annual funding is provided for maintenance to ensure the safe operation of vehicles on these travelways.
- ◆ An amount of \$100,000 for construction of outstanding developer default projects identified throughout the fiscal year. This program is necessitated by economic conditions surrounding the construction industry which result in some developers not completing required public facilities, including acceptance of roads by the State, walkways, and storm drainage improvements. General Fund support of the program is necessary due to the time required between the construction of the improvements and the recovery of the bonds through legal action or when the developer default revenue is not sufficient to fund the entire cost of the project.
- ◆ An amount of \$95,000 for the maintenance and establishment of geodetic survey control points for the GIS system. Monumentation is placed on the ground for the use of both the private and public sector for surveying and mapping control. More than 1,400 survey monuments have been established in the County, however it is estimated that more than one third of these no longer exist as a result of construction activities, erosion, and vandalism.

# CAPITAL PROJECTS OVERVIEW

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## *Payments and Obligations*

FY 2004 funding in the amount of \$2,311,382 has been included for costs related to annual contributions and contractual obligations.

- ◆ Funding of \$1,021,702 is included to provide for the second year of a five-year lease-purchase agreement associated with systems furniture for the South County Center. The lease will provide office furniture for work stations, conference rooms, waiting areas, and offices. On February 11, 2000, the Board of Supervisors entered into a Master Sales and Development Agreement with Madison Development Partners to construct an office building for lease to Fairfax County. This 159,000-square-foot facility includes a senior center, an expanded teen center, an employment center, office space for County staff, community meeting rooms, and an e-government center.
- ◆ Funding of \$500,000 is included for the County's annual contribution to offset school operating and overhead costs associated with new SACC Centers.
- ◆ Funding of \$789,680 is included for Fairfax County's contribution to the Northern Virginia Community College (NVCC). Funding provides for the continued construction and maintenance of various capital projects on college campuses within the NVCC system. The funding formula for determining the annual contribution level has been revised based on the capital requirements of NVCC over the next six years. The FY 2004 funding level reflects \$0.80 per capita based on the Weldon Cooper Center population figure of 987,100. A phased approach has been recommended to increase funding by \$0.10 per capita per year until FY 2006 when the County's contribution equals \$1.00 per capita.

## *Revitalization Initiatives*

- ◆ Funding of \$1,600,000 is included for revitalization efforts in identified areas throughout the County. This initiative includes Commercial Revitalization projects (\$665,000) to be approved by the Board of Supervisors in the context of the Capital Improvement Program (CIP) and/or other planning discussions of priorities. In addition, funding of \$935,000 has been provided for specific commercial revitalization efforts, including: Baileys Crossroads/Seven Corners, Annandale, Richmond Highway, Lake Anne, Merrifield, Springfield, and McLean, as well as Commercial Revitalization program costs.

# CAPITAL PROJECTS OVERVIEW

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## FY 2004 PAYDOWN PROJECTS

| Project   | FY 2004<br>Advertised |
|---|-----------------------|
| <b>County Maintenance Projects</b>                        |                       |
| (003099) Miscellaneous Building Repair                    | \$200,000             |
| (003100) Fire Alarm System Replacements                   | 200,000               |
| (009132) Roof Repairs and Waterproofing                   | 180,000               |
| (009133) Carpet Replacement                               | 100,000               |
| (009136) Parking Lot Resurfacing                          | 100,000               |
| (009151) HVAC/Electrical Systems                          | 350,000               |
| (009406) ADA Compliance - Countywide                      | 300,000               |
| (009431) Emergency Generator Replacement                  | 80,000                |
| (009449) Massey Building - Carpet Replacement             | 100,000               |
| <b>Subtotal</b>   | <b>\$1,610,000</b>    |
| <b>Park Authority Maintenance Projects</b>                |                       |
| (009416) ADA Compliance - Park Authority                  | \$54,000              |
| (009417) Park Authority - General Maintenance             | 505,000               |
| (009442) Park Authority - Ground Maintenance              | 700,000               |
| (009443) Park Authority - Facility Maintenance            | 470,000               |
| <b>Subtotal</b>   | <b>\$1,729,000</b>    |
| <b>Athletic Field Maintenance Projects</b>                |                       |
| (004999) Athletic Field Lighting                          | \$100,000             |
| (005000) Softball Field Lighting                          | 100,000               |
| (005004) FCPS Athletic Field Maintenance Matching Program | 300,000               |
| (005009) Athletic Field Maintenance                       | 5,522,813             |
| <b>Subtotal</b>   | <b>\$6,022,813</b>    |
| <b>Trails and Sidewalks</b>                               |                       |
| (002200) Upgrading of Existing Trails                     | \$75,000              |
| (X00407) VDOT Sidewalk Repair/Replacement                 | 300,000               |
| <b>Subtotal</b>   | <b>\$375,000</b>      |
| <b>Storm Drainage</b>                                     |                       |
| (A00002) Emergency Watershed Improvements                 | \$95,000              |
| (L00034) Kingstowne Environmental Monitoring              | 125,000               |
| (N00096) Dam Repairs                                      | 200,000               |
| (Z00021) Perennial Stream Mapping                         | 100,000               |
| (Z00022) Municipal Separate Storm Sewer System            | 1,700,000             |
| <b>Subtotal</b>   | <b>\$2,220,000</b>    |
| <b>New and Renovated Facilities</b>                       |                       |
| (001035) Data Center Reconfigurations                     | \$50,000              |
| (009400) Land Acquisition Reserve                         | 1,000,000             |
| (009444) Laurel Hill Development                          | 2,142,622             |
| (009453) West County Recreation Center                    | 500,000               |
| (009459) HIPAA Compliance                                 | 200,000               |
| <b>Subtotal</b>   | <b>\$3,892,622</b>    |

# CAPITAL PROJECTS OVERVIEW

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## Developer Defaults/Roads

|                                   |          |
|-----------------------------------|----------|
| (U00005) Secondary Monumentation  | \$95,000 |
| (U00006) Developer Default        | 100,000  |
| (V00000) Road Viewer Program      | 50,000   |
| (V00001) Road Maintenance Program | 50,000   |

**Subtotal** \$295,000

## Obligations and Payments

|  |           |
|--|-----------|
| (007012) School-Aged Child Care (SACC)       | \$500,000 |
| (008043) Northern Virginia Community College | 789,680   |
| (009425) South County Center                 | 1,021,702 |

**Subtotal** \$2,311,382

## Revitalization Initiatives

|                                       |           |
|---------------------------------------|-----------|
| (003923) Undesignated                 | \$665,000 |
| (014010) Commercial Revitalization    | 190,000   |
| (014104) Revitalization Program Costs | 745,000   |

**Subtotal** \$1,600,000

**TOTAL PAYDOWN PROGRAM** **\$20,055,817**

# CAPITAL PROJECTS OVERVIEW

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## Capital General Obligation Bond Program

The Board of Supervisors annually reviews cash requirements for capital projects financed by General Obligation bonds to determine the ongoing schedule for construction of currently funded projects as well as those capital projects in the early planning stages. The bond capital program is reviewed annually by the Board of Supervisors in association with the Capital Improvement Program (CIP), and revisions are made to cashflow estimates and appropriation levels if necessary. The CIP is designed to balance the need for public facilities as expressed by the Countywide land use plan with the fiscal capability of the County to meet those needs. The CIP serves as a general planning guide for the construction of general purpose, school, and public utility facilities in the County. The County's ability to support the CIP is entirely dependent upon and linked to the operating budget. The size of the bond program in particular is linked to the approved General Fund disbursement level.

The Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. The *Ten Principles* specifically indicate that debt service expenditures as a percentage of General Fund disbursements should remain under 10 percent and that the percentage of debt to estimated market value of assessed property should remain under 3 percent. The County continues to maintain these debt ratios with debt service requirements as a percentage of General Fund disbursements at 8.30 percent, and net debt as a percentage of market value at 1.45 percent as of June 30, 2002.

Continual monitoring and adjustments to the County's Capital Improvement Program have been necessary, as economic conditions have changed. The FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013) will be released concurrently with the FY 2004 budget. FY 2004 is the fifth consecutive year that the Board of Supervisors authorized \$130 million in bond sales for School Construction. It should be noted that the operating budget is directly affected by the approval of the capital budget and its capital project components. The operating budget must absorb the debt service costs of all bond issues related to the capital budget, as well as the operating and maintenance costs for each facility and improvement.

In FY 2004, an amount of \$181,140,532 is included in General Obligation bond funding. Of this amount, \$130,000,000 is budgeted in Fund 390, Public School Construction, and \$2,919,980 has been included in Fund 309, Metro Operations and Construction, to support the 103-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses. In addition, FY 2004 bond funding in the amount of \$48,220,552 has been included for the County contribution to the Northern Virginia Regional Park Authority (\$2,250,000), design costs associated with the West Ox CONNECTOR Bus Facility (\$1,000,000), the remaining authorized bonds associated with the expansion of the Jennings Judicial Center (\$34,970,552), and land acquisition within the Park Authority bond program as approved by the voters in November 2002 (\$10,000,000). Funding for these bond projects is consistent with the FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013).

## Wastewater Management System

The Fairfax County Wastewater Management Program is operated, maintained, and managed within the Department of Public Works and Environmental Services, and includes one County-owned wastewater treatment plant with a total treatment capacity of 54 million gallons per day (MGD), approximately 3,135 miles of sewer lines, 61 pumping stations, and 51 metering stations, covering approximately 234 square miles of the County's 407 square mile land and water area. In addition to the County-owned treatment plant the system owns, by agreement, purchase capacity in the Alexandria Sanitation Authority Plant, the Upper Occoquan Sewage Authority Plant, the District of Columbia Blue Plains Plant, and the Arlington County Plant, for a total treatment capacity of 161.1 MGD.

# CAPITAL PROJECTS OVERVIEW

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An amount of \$31,534,000 is funded in FY 2004 to provide for the County's share of design and construction costs for several pump station renovations, the upgrade costs for the DC Blue Plains Treatment Plant, the Arlington Treatment Plant, and the Alexandria Treatment Plant to comply with Virginia Water Control Board regulations, recurring repair and replacement of aging County sewer lines, the upgrade of existing sewer meters throughout the County, the replacement of the 20-year-old force main at Dogue Creek, and the purchase of as-built sewer plans for line segments not previously identified.

## Other Financing

Capital projects supported by other financing include \$1,302,795 in Federal Aid and \$104,080,321 in other sources. Federal Aid represents funding to support the HOME Investment Partnership Grant Program. Capital projects financed by other funding mechanisms include: developer contributions for road improvements throughout the County, housing trust fund revenues, refuse disposal revenues, FCPS Parent Teachers Association contributions and other sources of funds.

## Capital Construction and Operating Expenditure Interaction

To maintain a balanced budget, annual revenues are projected and operating and capital construction expenditures are identified to determine the County's overall requirements and funding availability. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources, with primary reliance on General Obligation bonds. The Board of Supervisors annually reviews cash requirements for capital project financing. The County's capital program has a direct impact on the operating budget, particularly in association with the establishment and opening of new facilities. The Board of Supervisors continues to be cognizant of the effect of the completion of capital projects on the County's operating budget. The FY 2004 operating cost estimates associated with the completion of capital projects have been included in the County's operating budget.

In the FY 2004 / FY 2005 time frame, the expansion and renovation of several facilities will be completed which will directly impact the County's operating budget. The following list represents major new facilities which will open during FY 2004 and beyond. Operating expenditures are estimated based on projected opening dates. Additional information regarding the expenditures necessary to support these expanded facilities can be found in specific agency budget narratives.

### New or Renovated County Facilities

| Facility  | Fiscal Year<br>Completion | Additional<br>Positions | Estimated Net<br>Operating Costs |
|---|---------------------------|-------------------------|----------------------------------|
| <b>FY 2004 New/Expanded Facilities</b>  |                           |                         |                                  |
| SACC Centers  | FY 2004                   | 33/27.68 SYE            | \$514,581                        |
| Elementary Schools (Clinic Room Aides and Public Health Nurse)  | FY 2004                   | 7/5.53 SYE              | 355,754                          |
| Little River Glen Adult Day Health Care Center  | FY 2004                   | 1/1.0 SYE               | 69,137                           |
| James Lee Community Center<br>(3 months salary and start-up costs)  | FY 2004                   | 6/6.0 SYE               | 625,427                          |
| Burke Lake Miniature Golf Course<br>(Non-General Fund Positions) Revenues are projected to exceed expenditures. | FY 2004                   | 1/1.0 SYE               | (73,534)                         |

# CAPITAL PROJECTS OVERVIEW

| Facility   | Fiscal Year Completion | Additional Positions | Estimated Net Operating Costs |
|--|------------------------|----------------------|-------------------------------|
| Skate Park at Wakefield RECenter<br>(Non-General Fund Positions) | FY 2004                | 1/1.0 SYE            | \$13,774                      |
| West County RECenter Start-Up Costs (Non-General Fund Positions) | FY 2004                | 14/14.0 SYE          | 314,411                       |
| Phased funding of Fire Station Operations and Equipment          | FY 2004                | 15/15.0 SYE          | 3,895,626                     |
| <b>Total FY 2004 Costs</b>                                       |                        | <b>76/69.21 SYE</b>  | <b>\$5,715,176</b>            |
| <b>FY 2005 New/Expanded Facilities</b>                           |                        |                      |                               |
| James Lee Community Center (Full Year Funding)                   | FY 2005                | 0/0.0 SYE            | \$629,170                     |
| Herndon Harbor House Senior Center                               | FY 2005                | 5/5.0 SYE            | 237,869                       |
| West County RECenter (Full Year Funding)                         | FY 2005                | 0/0.0 SYE            | 326,000                       |
| Crosspointe Fire Station <sup>1</sup>                            | FY 2005                | TBD                  | TBD                           |
| Fairfax Center Fire Station <sup>1</sup>                         | FY 2005                | TBD                  | TBD                           |
| Forensics Facility   | FY 2005                | TBD                  | TBD                           |
| Reston Town Center Transit Center                                | FY 2005                | 0/0.0 SYE            | TBD                           |
| West Ox DVS Garage   | FY 2005                | TBD                  | TBD                           |
| <b>Total FY 2005 Costs</b>                                       |                        | <b>5/5.0 SYE</b>     | <b>\$1,193,039</b>            |
| <b>FY 2006 and Beyond</b>  |                        |                      |                               |
| Burke Community Library  | FY 2006                | TBD                  | TBD                           |
| Oakton Community Library   | FY 2006                | TBD                  | TBD                           |
| Kingstowne Library   | FY 2006                | TBD                  | TBD                           |
| Library Renovations  | FY 2006                | TBD                  | TBD                           |
| Public Safety Operations Center                                  | FY 2006                | TBD                  | TBD                           |
| West Ox Bus Operations Center (Vienna Feeder Bus)                | FY 2006 /<br>FY 2007   | TBD                  | TBD                           |
| Wolf Trap Fire Station   | FY 2008                | TBD                  | TBD                           |
| Judicial Center Expansion  | FY 2008                | TBD                  | TBD                           |
| <b>Total FY 2006 and Beyond Costs</b>                            |                        | TBD                  | TBD                           |

<sup>1</sup> It should be noted that funding of \$3,895,626 and 15/15.0 SYE positions has been included in FY 2004 as part of a phased-in approach to staffing and equipping these fire stations.

Personnel services, operating costs, and capital equipment costs incurred by a County agency while performing work on a capital project are charged as Recovered Costs to the project where applicable. The majority of capital projects in the County are administered by various agencies within the Department of Public Works and Environmental Services. These agencies include the Project Engineering Division, Office of Capital Facilities, Planning and Design Division, Stormwater Management Division, the Land Acquisition Division, the Office of Waste Management, and the Facilities Management Division. Other County operating agencies which administer capital projects include the Fairfax County Park Authority and the Department of Housing and Community Development.

# **CAPITAL PROJECTS OVERVIEW**

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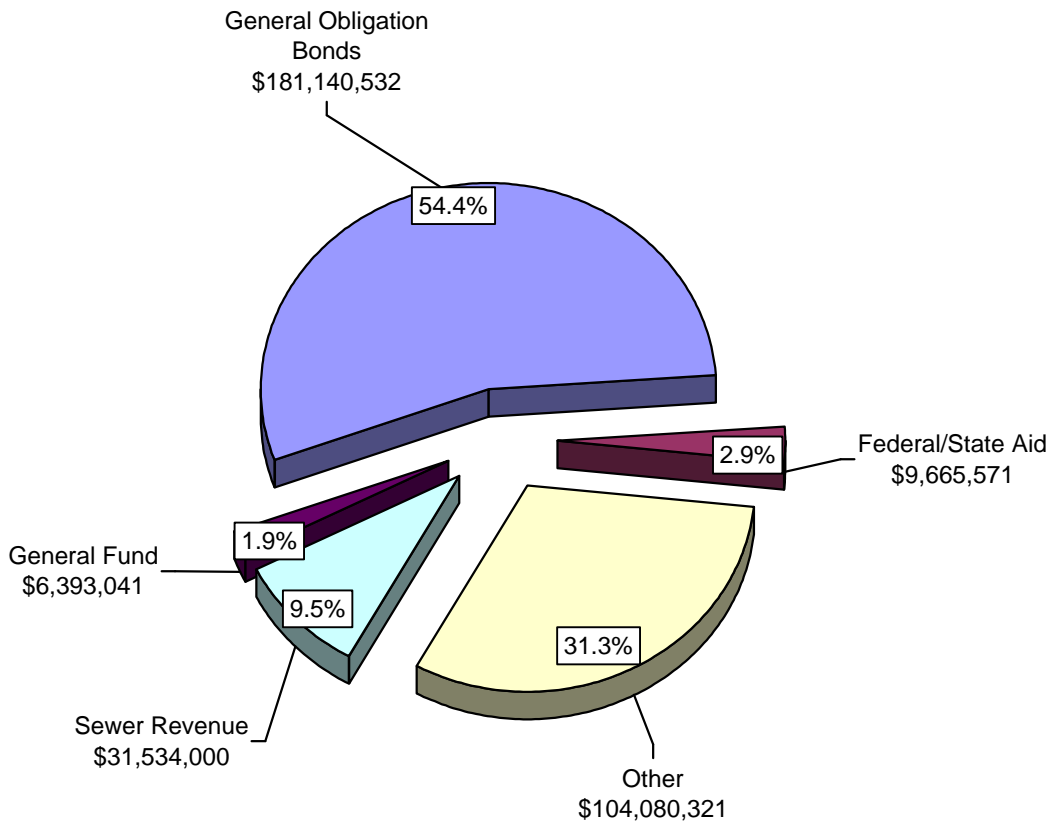
## **Summary of FY 2004 Capital Construction Program**

Major segments of the County's FY 2004 Capital Construction Program are presented in the charts that follow. Several pie charts have been included to visually demonstrate the FY 2004 funding sources for capital expenditures. Capital construction expenditures by fund are shown in the Summary Schedule of FY 2004 Funded Capital Projects. In addition, details of all projects funded in FY 2004 have been included in this section. For an individual detailed description of each capital construction fund, see the Capital Project Funds section of the Capital Construction and Other Operating Funds Volume. Detailed information concerning capital projects in Fund 390, Public School Construction, can be found in the FY 2004 Superintendent's Proposed Budget.



# CAPITAL PROJECTS OVERVIEW

## CAPITAL CONSTRUCTION PROJECTS FY 2004 SOURCE OF FUNDS

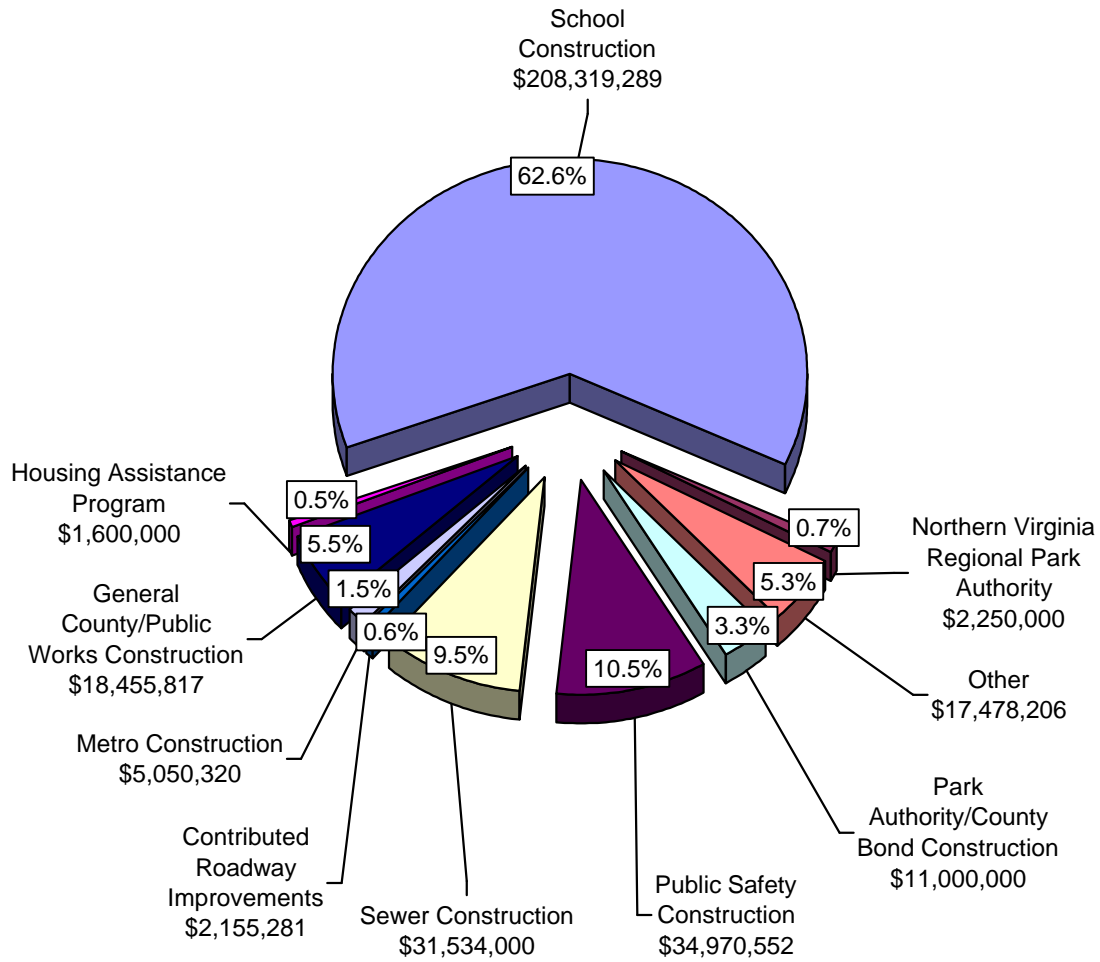


**TOTAL = \$332,813,465**

NOTE: This chart does not include debt service funding.

# CAPITAL PROJECTS OVERVIEW

## CAPITAL CONSTRUCTION PROJECTS FY 2004 EXPENDITURES

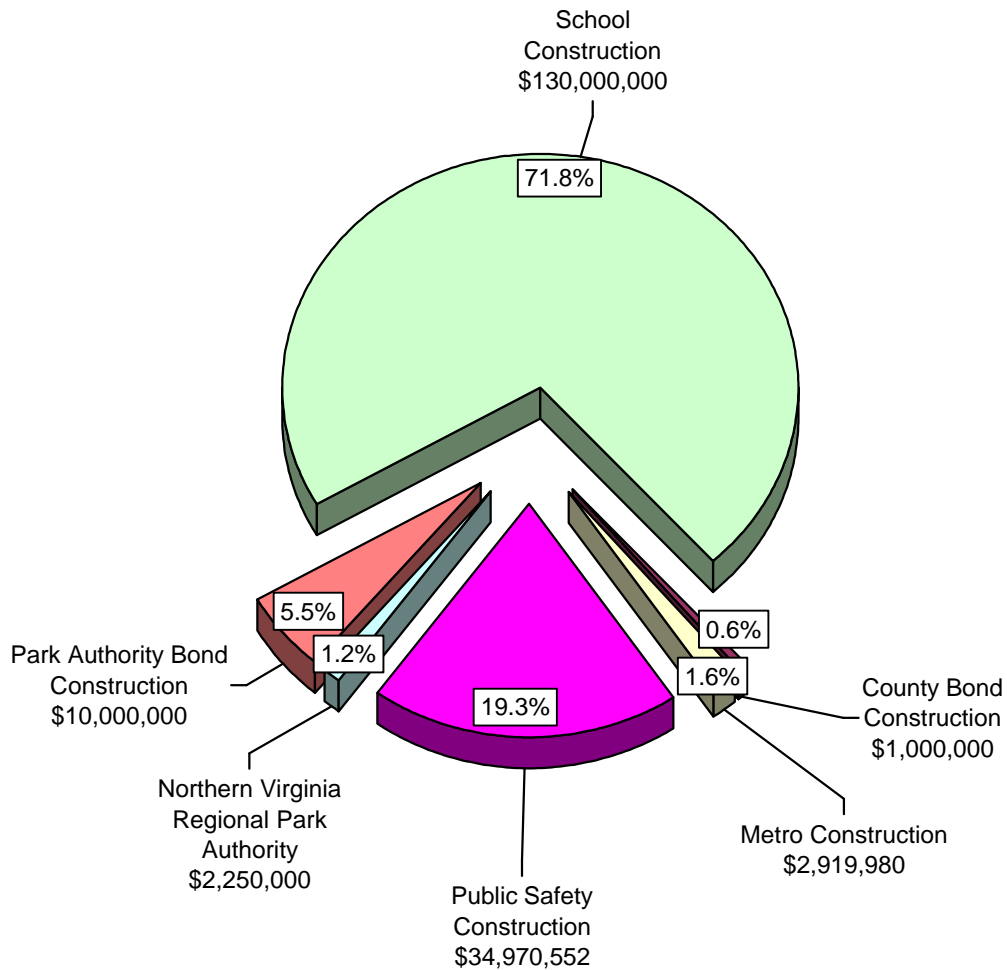


**TOTAL = \$332,813,465**

NOTE: This chart does not include debt service funding.

# CAPITAL PROJECTS OVERVIEW

## GENERAL OBLIGATION BOND FINANCED CAPITAL PROJECTS FY 2004 EXPENDITURES



**TOTAL = \$181,140,532**

**SUMMARY SCHEDULE OF FY 2004  
FUNDED CAPITAL PROJECTS**

| Fund/Title   | EXPENDITURES      |                                   |                                   |                                      | FY 2004 FINANCING                           |               |                       |                    |
|--|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|---------------|-----------------------|--------------------|
|  | FY 2002<br>Actual | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | General<br>Obligation<br>Bonds <sup>1</sup> | General Fund  | Federal/<br>State Aid | Other <sup>2</sup> |
| <b>SPECIAL REVENUE FUNDS<sup>3</sup></b>           |                   |                                   |                                   |                                      |   |               |                       |                    |
| 109 Refuse Collection                              | \$57,957          | \$0                               | \$372,582                         | \$0                                  | \$0   | \$0           | \$0                   | \$0                |
| 110 Refuse Disposal                                | 48,453            | 0                                 | 1,467,553                         | 0                                    | 0   | 0             | 0                     | 0                  |
| 113 McLean Community Center                        | 131,617           | 35,000                            | 297,724                           | 245,000                              | 0   | 0             | 0                     | 245,000            |
| 114 I-95 Refuse Disposal                           | 248,576           | 0                                 | 24,370,634                        | 14,929,000                           | 0   | 0             | 0                     | 14,929,000         |
| 144 Housing Trust Fund                             | 1,467,171         | 966,843                           | 13,129,618                        | 1,001,411                            | 0   | 0             | 0                     | 1,001,411          |
| 145 HOME Investment Partnership Grant              | 956,704           | 1,333,370                         | 4,247,106                         | 1,302,795                            | 0   | 0             | 1,302,795             | 0                  |
| Subtotal   | \$2,910,478       | \$2,335,213                       | \$43,885,217                      | \$17,478,206                         | \$0   | \$0           | \$1,302,795           | \$16,175,411       |
| <b>DEBT SERVICE FUNDS</b>                          |                   |                                   |                                   |                                      |   |               |                       |                    |
| 200 County Debt Service                            | \$96,388,637      | \$100,462,441                     | \$104,859,400                     | \$100,093,383                        | \$0   | \$99,096,864  | \$0                   | \$996,519          |
| 201 School Debt Service                            | 105,439,718       | 113,847,918                       | 118,645,176                       | 121,096,733                          | 0   | 120,896,733   | 0                     | 200,000            |
| Subtotal   | \$201,828,355     | \$214,310,359                     | \$223,504,576                     | \$221,190,116                        | \$0   | \$219,993,597 | \$0                   | \$1,196,519        |
| <b>CAPITAL PROJECTS FUNDS</b>                      |                   |                                   |                                   |                                      |   |               |                       |                    |
| 300 Countywide Roadway Improvement Fund            | \$637,943         | \$0                               | \$1,777,934                       | \$0                                  | \$0   | \$0           | \$0                   | \$0                |
| 301 Contributed Roadway Improvements               | 7,894,841         | 4,743,653                         | 35,661,322                        | 2,155,281                            | 0   | 0             | 0                     | 2,155,281          |
| 302 Library Construction                           | 5,437,694         | 0                                 | 875,545                           | 0                                    | 0   | 0             | 0                     | 0                  |
| 303 County Construction                            | 16,512,276        | 11,104,717                        | 28,539,073                        | 15,565,817                           | 0   | 4,793,041     | 5,472,776             | 5,300,000          |
| 304 Primary and Secondary Road Bond Construction   | 10,512,414        | 500,000                           | 25,356,738                        | 0                                    | 0   | 0             | 0                     | 0                  |
| 306 Northern Virginia Regional Park Authority      | 2,250,000         | 2,250,000                         | 2,250,000                         | 2,250,000                            | 2,250,000                                   | 0             | 0                     | 0                  |
| 307 Sidewalk Construction                          | 1,065,819         | 300,000                           | 7,021,997                         | 300,000                              | 0   | 0             | 300,000               | 0                  |
| 308 Public Works Construction                      | 3,975,116         | 2,920,000                         | 12,111,795                        | 2,515,000                            | 0   | 0             | 2,515,000             | 0                  |
| 309 Metro Operations and Construction <sup>4</sup> | 6,842,915         | 16,606,471                        | 13,906,471                        | 5,050,320                            | 2,919,980                                   | 0             | 0                     | 2,130,340          |
| 310 Storm Drainage Bond Construction               | 29,991            | 939,363                           | 4,630,009                         | 0                                    | 0   | 0             | 0                     | 0                  |
| 311 County Bond Construction                       | 7,115,376         | 2,085,000                         | 24,534,484                        | 1,000,000                            | 1,000,000                                   | 0             | 0                     | 0                  |
| 312 Public Safety Construction                     | 29,764,413        | 9,305,338                         | 79,375,547                        | 34,970,552                           | 34,970,552                                  | 0             | 0                     | 0                  |

**SUMMARY SCHEDULE OF FY 2004  
FUNDED CAPITAL PROJECTS**

| Fund/Title                                       | EXPENDITURES         |                                   |                                   |                                      | FY 2004 FINANCING                           |                      |                       |                      |
|--|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|----------------------|-----------------------|----------------------|
|  | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | General<br>Obligation<br>Bonds <sup>1</sup> | General Fund         | Federal/<br>State Aid | Other <sup>2</sup>   |
| 313 Trail Construction                           | 519,909              | 75,000                            | 629,695                           | 75,000                               | 0   | 0                    | 75,000                | 0                    |
| 314 Neighborhood Improvement Program             | 593,668              | 0                                 | 2,491,987                         | 0                                    | 0   | 0                    | 0                     | 0                    |
| 315 Commercial Revitalization Program            | 1,345,555            | 0                                 | 13,699,709                        | 0                                    | 0   | 0                    | 0                     | 0                    |
| 316 Pro Rata Share Drainage Construction         | 1,486,722            | 135,000                           | 23,200,083                        | 0                                    | 0   | 0                    | 0                     | 0                    |
| 340 Housing Assistance Program                   | 5,715,982            | 1,600,000                         | 15,205,904                        | 1,600,000                            | 0   | 1,600,000            | 0                     | 0                    |
| 341 Housing General Obligation Bond Construction | 0                    | 0                                 | 410,881                           | 0                                    | 0   | 0                    | 0                     | 0                    |
| 370 Park Authority Bond Construction             | 11,279,221           | 19,890,000                        | 44,702,253                        | 10,000,000                           | 10,000,000                                  | 0                    | 0                     | 0                    |
| 390 Public School Construction <sup>5</sup>      | 198,648,252          | 153,476,261                       | 382,249,196                       | 208,319,289                          | 130,000,000                                 | 0                    | 0                     | 78,319,289           |
| Subtotal   | \$311,628,107        | \$225,930,803                     | \$718,630,623                     | \$283,801,259                        | \$181,140,532                               | \$6,393,041          | \$8,362,776           | \$87,904,910         |
| <b>ENTERPRISE FUNDS</b>                          |                      |                                   |                                   |                                      |   |                      |                       |                      |
| 402 Sewer Bond Extension and Improvements        | \$46,559,106         | \$45,712,000                      | \$117,204,795                     | \$31,534,000                         | \$0   | \$0                  | \$0                   | \$31,534,000         |
| 408 Sewer Bond Construction                      | 17,518,424           | 0                                 | 44,107,544                        | 0                                    | 0   | 0                    | 0                     | 0                    |
| Subtotal   | \$64,077,530         | \$45,712,000                      | \$161,312,339                     | \$31,534,000                         | \$0   | \$0                  | \$0                   | \$31,534,000         |
| <b>TOTAL</b>                                     | <b>\$580,444,470</b> | <b>\$488,288,375</b>              | <b>\$1,147,332,755</b>            | <b>\$554,003,581</b>                 | <b>\$181,140,532</b>                        | <b>\$226,386,638</b> | <b>\$9,665,571</b>    | <b>\$136,810,840</b> |

<sup>1</sup> The sale of bonds is presented here for planning purposes. Actual bond sales are based on cash needs in accordance with Board policy.

<sup>2</sup> Other financing includes developer contributions and payments, sewer system revenues, transfers from other funds, pro rata deposits, miscellaneous revenues, and fund balances.

<sup>3</sup> Reflects the capital construction portion of total expenditures.

<sup>4</sup> Reflects capital construction portion of Metro expenditures net of State Aid.

<sup>5</sup> The Other category includes \$66.25 million in authorized but unissued bonds. This amount is included to support future contractual commitments.

**DETAILS: PAYDOWN PROGRAM  
(GENERAL FUND)**

| Project Number                       | Project Name (District)                 | Total Project Estimate | FY 2004 Funded | Description   |
|--------------------------------------|---|------------------------|----------------|---|
| <b>Fund 303, County Construction</b> |   |                        |                |   |
| 005009                               | Athletic Field Maintenance (Countywide) | Continuing             | \$2,222,813    | <p>FY 2004 funding in the amount of \$2,222,813 is included for the upgrade and maintenance of all athletic fields managed by the Park Authority. Effective July 1, 2003, an athletic field user fee will be charged to groups who apply for field space on fields scheduled through the Department of Community and Recreational Services and maintained by the Fairfax County Park Authority. These fees will be used to help offset annual maintenance costs including turf management (aeration, overseeding, mowing), repair and maintenance of lights and irrigation systems, as well as installation and repair of fencing. This new initiative is designed to provide a consistent maintenance standard for all athletic fields, improving the overall condition of Park Authority athletic fields and dramatically improving the condition of FCPS athletic fields at elementary and middle schools through the provision of annual field preparation and routine weekly maintenance formerly performed only on Park Authority fields.</p> <p>Ultimately, this strategy will assure safe and playable conditions and will protect the public investment in the fields. In addition, this initiative will consolidate all athletic field maintenance activities and will increase the number of fields available for use. In addition to General Fund support, an amount of \$3,300,000 is included to fund athletic field maintenance financed by other revenues for a total of \$5,522,813.</p> |
| 007012                               | SACC Contribution (Countywide)          | Continuing             | 500,000        | <p>FY 2004 funding in the amount of \$500,000 is included for the annual County contribution to help offset operating and overhead costs associated with SACC centers. The construction and renovation costs for SACC centers are funded by the Fairfax County Public Schools through General Obligation Bonds for which debt service costs are provided by the County General Fund.</p>  |
| 009133                               | Carpet Replacement (Countywide)         | Continuing             | 100,000        | <p>FY 2004 funding in the amount of \$100,000 is included for countywide emergency carpet repairs.</p>  |

**DETAILS: PAYDOWN PROGRAM  
(GENERAL FUND)**

| Project Number | Project Name (District)                               | Total Project Estimate | FY 2004 Funded | Description  |
|----------------|---|------------------------|----------------|--|
| 009417         | Parks - General Maintenance (Countywide)              | Continuing             | \$178,526      | FY 2004 funding in the amount of \$178,526 is included for major maintenance and repairs at non-revenue producing Park facilities including electrical and lighting systems, security/fire alarms, sprinklers, and HVAC improvements. In addition, this project funds roof repairs and structural preservation of park historic sites. The facilities maintained include but are not limited to field houses, boathouses, pump houses, maintenance facility sheds, shelters, and office buildings. Priorities are based on an assessment of current repair needs associated with safety and health issues, facility protection, facility renewal, and improved services. In addition to General Fund support, an amount of \$326,474 is included to fund general park maintenance financed by State revenues for a total of \$505,000. |
| 009425         | South County Center (Lee)                             | 6,727,010              | 21,702         | FY 2004 funding in the amount of \$1,021,702 is included for the second year of a five-year lease-purchase agreement associated with systems furniture for the South County Government Center. The 159,000-square-foot Center will include a senior center, an expanded teen center, an employment center, office space for County staff, community meeting rooms, and an e-government center. In addition to General Fund support, an amount of \$1,000,000 is financed by other revenue for a total of \$1,021,702.  |
| 009442         | Parks - Grounds Maintenance (Countywide)              | Continuing             | 700,000        | FY 2004 funding in the amount of \$700,000 is included for grounds maintenance at non-revenue producing countywide parks. Grounds maintenance includes the upkeep of sidewalks and parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails.  |
| 009443         | Parks - Facility & Equipment Maintenance (Countywide) | Continuing             | 470,000        | FY 2004 funding in the amount of \$470,000 is included for routine repairs of 218 non-revenue structures and over 175 pieces of equipment.   |
| 009449         | Massey Building Renovations (City of Fairfax)         | Continuing             | 100,000        | FY 2004 funding in the amount of \$100,000 is included to continue carpet replacement at the Massey Building. The existing carpet is well beyond its expected service life and is in an advanced state of wear and deterioration.  |

**DETAILS: PAYDOWN PROGRAM  
(GENERAL FUND)**

| Project Number                              | Project Name (District)                        | Total Project Estimate | FY 2004 Funded     | Description   |
|---|--|------------------------|--------------------|---|
| 009453                                      | West County Recreation Center (Sully)          | \$1,000,000            | \$500,000          | FY 2004 funding in the amount of \$500,000 is included to help offset increased costs for the West County Recreation Center. This 65,824-square-foot facility will include a 25-meter by 25-yard competitive swimming pool, a leisure pool, whirlpool/spa, weight training and fitness areas, multi-purpose rooms, and administrative and support service areas. The total cost for this project has increased from \$15,000,000 in bond funds to \$18,527,000. Of the increase, an amount of \$2,527,000 in bonds from other projects has been identified by the Park Authority, and General Fund support totaling \$1,000,000 has been provided to help offset the total cost of the project. |
| <b>Total</b>                                |  | <b>\$7,727,010</b>     | <b>\$4,793,041</b> |   |
| <b>Fund 340, Housing Assistance Program</b> |  |                        |                    |   |
| 003923                                      | Undesignated Project (Countywide)              | Continuing             | \$665,000          | FY 2004 funding in the amount of \$665,000 is included for Commercial Revitalization projects to be approved by the Board of Supervisors in the context of the Capital Improvement Program (CIP) and/or other planning discussions of priorities. Projects include: Annandale Revitalization Area, Springfield Revitalization Area, Alexandria Revitalization Area, Bailey's Crossroads Revitalization Area, and Revitalization Field Services.   |
| 014010                                      | Commercial Revitalization Studies (Countywide) | Continuing             | 190,000            | FY 2004 funding in the amount of \$190,000 is included for the continuation of activities initiated in FY 2001, including contracted and/or part-time staffing that provides support as the Department of Housing and Community Development transitions from a primary emphasis on development projects to revitalization activities, marketing materials for countywide revitalization activities, consultant services, and training.  |
| 014104                                      | Revitalization Program Costs (Countywide)      | Continuing             | 745,000            | FY 2004 funding in the amount of \$745,000 is included for staff and administrative costs associated with the continuation of previously approved revitalization projects and 3/3.0 SYE Merit Regular positions responsible for marketing and business activities associated with revitalization activities. The projects include Commerce Street Redevelopment, Kings Crossing Development, Springfield Town Center, Annandale Town Center, Bailey's Entrepreneurship Center, Merrifield Streetscape, and Mount Vernon Market Place.   |
| <b>Total</b>                                |  | <b>\$0</b>             | <b>\$1,600,000</b> |   |

**TOTAL PAYDOWN (GENERAL FUND)**

**\$6,393,041**



**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

| <b>Project Number</b>                | <b>Project Name (District)</b>                        | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>   |
|--------------------------------------|---|-------------------------------|-----------------------|--|
| <b>Fund 303, County Construction</b> |   |                               |                       |  |
| 001035                               | Enterprise Technology Center Reconfigurations (Sully) | \$250,000                     | \$50,000              | FY 2004 funding in the amount of \$50,000 is included for the critical replacement of wiring and electrical requirements at the Data Center. The Data Center is the operational heart of the County's electronic business network and houses essential components of the technical infrastructure, including mainframe computers, mid-range servers, enterprise servers, desktop servers, data storage devices, enterprise printers, data communications servers, and related equipment. |
| 003099                               | Miscellaneous Building and Repair (Countywide)        | Continuing                    | 200,000               | FY 2004 funding in the amount of \$200,000 is included for emergency repairs, minor renovations, and remodeling/upgrading of various buildings and facilities throughout the County. Projects include emergency repairs to buildings and building equipment, plumbing repairs, minor renovations to electrical and mechanical systems, structural repairs, vandalism correction, and other non-recurring construction and repair projects.   |
| 003100                               | Fire Alarm Systems (Countywide)                       | Continuing                    | 200,000               | FY 2004 funding in the amount of \$200,000 is included for the replacement of the fire alarm system at the Pennino Building which is experiencing frequent failure when tested. Fire alarm systems are replaced based on age and difficulty in obtaining replacement parts and service.  |
| 004999                               | Boys' Baseball Field Lighting (Countywide)            | Continuing                    | 100,000               | FY 2004 funding in the amount of \$100,000 is included for the installation of boys' baseball field lighting systems at prioritized Fairfax County middle schools and high schools. FY 2004 funding will provide lighting at Lake Braddock Secondary and Herndon High School.  |
| 005000                               | Girls' Softball Field Lighting (Countywide)           | Continuing                    | 100,000               | FY 2004 funding in the amount of \$100,000 is included for the installation of lights on Fairfax County Public Schools middle and high school athletic fields used for girls' softball. FY 2004 funding will provide lighting at Whitman Middle School, which was deferred in FY 2003 due to emergency improvements required at Carson Middle School.  |

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

| <b>Project Number</b> | <b>Project Name (District)</b>  | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>  |
|-----------------------|---|-------------------------------|-----------------------|---|
| 005004                | FCPS Athletic Field Maintenance & Improvements - Matched Funds (Countywide) | Continuing                    | \$300,000             | FY 2004 funding in the amount of \$300,000 is included for the continuation of the matched field maintenance and improvement program at FCPS middle and elementary schools for fields predominately used by community groups. Organizations will be required to provide a 50 percent match in funds for requests, and project funds will be restricted to only those improvements that upgrade fields, develop new game fields, or improve player safety. Requests for amenities such as bleachers, batting cages, perimeter fencing, benches, and dugouts are not considered for this program.   |
| 008043                | Northern Virginia Community College (Countywide)                            | Continuing                    | 789,680               | FY 2004 funding in the amount of \$789,680 is included for Fairfax County's annual contribution to the Northern Virginia Community College (NVCC). Funding provides for the continued construction and maintenance of various capital projects on college campuses within the NVCC system. The funding formula for determining the annual contribution level has been revised based on the capital requirements for NVCC over the next six years. A phased approach was implemented in FY 2003 to increase funding by \$0.10 per capita per year until FY 2006 when the County's contribution equals \$1.00 per capita. FY 2004 funding represents \$0.80 per capita using the Weldon Cooper Center population figure of 987,100. |
| 009132                | Roof Repairs and Waterproofing (Countywide)                                 | Continuing                    | 180,000               | FY 2004 funding in the amount of \$180,000 is included for roof repairs at County facilities, including Penn Daw Fire Station (\$70,000), the Maintenance and Stormwater Management Blair Building (\$30,000), the Fire Training Center CPR and Exercise Buildings (\$30,000), and the United Community Ministries Building (\$50,000).   |
| 009136                | Parking Lot Resurfacing (Countywide)  | Continuing                    | 100,000               | FY 2004 funding in the amount of \$100,000 is included for emergency and annual pothole repairs at prioritized County facilities.   |
| 009151                | HVAC/Electrical Systems (Countywide)  | Continuing                    | 350,000               | FY 2004 funding in the amount of \$350,000 is included for HVAC replacement at the original County Jail facility, currently housed by Sheriff Administrative Staff (\$100,000), Pohick Library (\$150,000), and Fire Training Center (\$450,000) due to urgent, unforeseen problems at these facilities. It should be noted that FY 2003 funding of \$350,000 to replace the HVAC system at the Reston Human Services Center has been deferred in order to offset FY 2004 requirements. It is anticipated that the Reston Human Services Center HVAC system will be replaced in FY 2005.  |

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

| <b>Project Number</b> | <b>Project Name (District)</b>                  | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>  |
|-----------------------|---|-------------------------------|-----------------------|---|
| 009406                | Countywide ADA Compliance (Countywide)          | Continuing                    | \$300,000             | FY 2004 funding in the amount of \$300,000 is included to continue curb ramp modifications identified throughout the County and required for ADA compliance (\$150,000), as well as modifications to the Government Center Forum and Board Auditorium (\$150,000).  |
| 009416                | Parks - ADA Compliance (Countywide)             | Continuing                    | 54,000                | FY funding in the amount of \$54,000 is included to continue Park Authority compliance with the Americans with Disabilities Act (ADA) of 1990. FY 2004 funding will continue modifications at Lake Fairfax Park.  |
| 009417                | Parks - General Maintenance (Countywide)        | Continuing                    | 326,474               | FY 2004 funding in the amount of \$326,474 is included for major maintenance and repairs at non-revenue producing Park facilities including electrical and lighting systems, security/fire alarms, sprinklers, and HVAC improvements. In addition, this project funds roof repairs and structural preservation of park historic sites. The facilities maintained include but are not limited to field houses, boathouses, pump houses, maintenance facility sheds, shelters, and office buildings. Priorities are based on an assessment of current repair needs associated with safety and health issues, facility protection, facility renewal, and improved services. In addition to State revenue support, an amount of \$178,526 is included to fund general park maintenance financed by the General Fund for a total of \$505,000. |
| 009431                | Generator Replacement Program (Countywide)      | Continuing                    | 80,000                | FY 2004 funding in the amount of \$80,000 is included for the emergency generator replacement program. This program was established in to address the replacement of generators that have outlived their useful life. FY 2004 funding is included to replace generators at Merrifield Fire Station (\$50,000) and Oakton Fire Station (\$30,000).   |
| 009444                | Laurel Hill (Lorton) Development (Mount Vernon) | 4,642,622                     | 2,142,622             | FY 2004 funding in the amount of \$2,142,622 is included to continue to address the needs at the Laurel Hill (Lorton) site, including master planning, a security/maintenance contract, structural maintenance and utilities at existing buildings, custodial, planning, and engineering positions, maintenance at four interim athletic fields, and demolition of unserviceable buildings. Additionally, funding will provide for master planning and engineering studies related to future building uses and design issues.   |

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

| Project Number                             | Project Name (District)                                | Total Project Estimate | FY 2004 Funded     | Description  |
|--|--|------------------------|--------------------|--|
| 009459                                     | HIPAA Compliance (Countywide)                          | Continuing             | \$200,000          | FY 2004 funding in the amount of \$200,000 is included to begin to address County compliance with the Health Insurance Portability and Accountability Act (HIPAA), passed by Congress in 1996. HIPAA requires countywide compliance with electronic transmission, privacy, disclosure, security and storage regulations with respect to employee and customer health information to protect the privacy of individually identifiable information.  |
| <b>Total</b>                               |  | <b>\$4,892,622</b>     | <b>\$5,472,776</b> |  |
| <b>Fund 307, Sidewalk Construction</b>     |  |                        |                    |  |
| X00407                                     | Sidewalk Replacement / VDOT Participation (Countywide) | Continuing             | \$300,000          | FY 2004 funding in the amount of \$300,000 is included to continue the Sidewalk Replacement/VDOT Participation Program. This program allows for the repair and replacement of County sidewalks to be conducted by VDOT in concert with existing VDOT construction. The County then reimburses the State for the costs when repairs are complete. County costs are minimized based on VDOT's ability to implement multiple sidewalk construction contracts simultaneously.  |
| <b>Total</b>                               |  | <b>\$0</b>             | <b>\$300,000</b>   |  |
| <b>Fund 308, Public Works Construction</b> |  |                        |                    |  |
| A00002                                     | Emergency Watershed Improvements (Countywide)          | Continuing             | \$95,000           | FY 2004 funding in the amount of \$95,000 is included for the correction of emergency drainage problems. Engineering studies and construction will alleviate flooding problems of a recurring or emergency nature, and due to their emergency nature cannot be identified in advance.  |
| L00034                                     | Kingstowne Environmental Monitoring (Lee)              | Continuing             | 125,000            | FY 2004 funding in the amount of \$125,000 is included to continue monitoring efforts in support of the Kingstowne Environmental Monitoring program, established by the Board of Supervisors in June 1985, to continue until completion of the Kingstowne Development. The program was expanded during FY 2002 to include the water quality monitoring requirements outlined by the U.S. Army Corps of Engineers for the development of the South Van Dorn Street extension. This requirement includes water quality monitoring for four years and inspection and maintenance for up to ten years. |

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

| Project Number | Project Name (District)               | Total Project Estimate | FY 2004 Funded | Description  |
|----------------|---------------------------------------|------------------------|----------------|--|
| N00096         | Dam Repairs (Countywide)              | Continuing             | \$200,000      | FY 2004 funding in the amount of \$200,000 is included for conducting inspections, monitoring, and repairing dams and emergency spillways. The Maintenance and Stormwater Management Division continues to identify failed dam embankments. There are currently 23 facilities which are experiencing some form of failure. This project also funds repair of failed detention pond enhancements. FY 2004 funding provides for conducting inspections, monitoring, and repairing dams and emergency spillways.  |
| U00005         | Secondary Monumentation (Countywide)  | Continuing             | 95,000         | FY 2004 funding in the amount of \$95,000 is included to support the maintenance and establishment of geodetic survey control points for the GIS system. Monumentation is placed on the ground for the use of both the private and public sector for surveying and mapping control. FY 2004 funding will continue to support the maintenance and upgrading of existing GIS control points.   |
| U00006         | Developer Defaults (Countywide)       | Continuing             | 100,000        | FY 2004 funding in the amount of \$100,000 is included for developer default projects that require General Fund monies throughout the fiscal year. The developer default program requires developers to provide a security deposit, either in the form of a bond or a letter of credit, to the County to ensure that public improvements in their developments are properly constructed. In the event that the developer fails to provide the improvements as required, the security is defaulted and the County takes over responsibility of making the improvement.  |
| V00000         | Road Viewer Program (Countywide)      | Continuing             | 50,000         | FY 2004 funding in the amount of \$50,000 is included to continue upgrading roads for acceptance into State Secondary Road System. Funding provides for survey, engineering, and road construction of projects in the Board of Road Viewers Program. Once improvements are funded and completed, the need for ongoing County maintenance work on the roadway is eliminated.  |
| V00001         | Road Maintenance Program (Countywide) | Continuing             | 50,000         | FY 2004 funding in the amount of \$50,000 is included to continue road maintenance on Fairfax County roads not currently in the VDOT Secondary System. The goal of this program is to ensure the safe operation of motor vehicles by upgrading and maintaining existing County travel ways. The County will continue to provide maintenance on these roads until they are upgraded and accepted into the VDOT Secondary Road System. In some cases, however, the roadway can never qualify for VDOT acceptance due to physical constraints such as close proximity to a house. Therefore, a certain level of funding will always be necessary in this project. |

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

| <b>Project Number</b>               | <b>Project Name (District)</b>                                       | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>  |
|-------------------------------------|--|-------------------------------|-----------------------|---|
| Z00021                              | Perennial Stream Mapping<br>(Countywide)                             | \$275,000                     | \$100,000             | FY 2004 funding in the amount of \$100,000 is included for the continuation of the Stream Mapping Program initiative, an effort to develop a base map of all stream channels in Fairfax County. The result will be a reliable map source depicting the stream network that distinguishes between perennial and intermittent streams, which will also be included in the County's Geographic Information System.   |
| Z00022                              | Municipal Separate Storm Sewer System (MS4)<br>(Countywide)          | 2,805,724                     | 1,700,000             | FY 2004 funding in the amount of \$1,700,000 is included to continue activities associated with the Virginia Pollutant Discharge Elimination System (VPDES) Municipal Separate Storm Sewer System (MS4) discharge permit, which is required as part of the Clean Water Act amendments of 1987, and mandates implementation of a water quality management program. The MS4 discharge permit is considered a five-year renewal of the National Pollutant Discharge Elimination System (NPDES) permit, effective January 24, 2002. Activities include water quality testing, watershed master planning, improvement programs, and development of the GIS-based storm sewer system inventory. |
| <b>Total</b>                        |  | <b>\$3,080,724</b>            | <b>\$2,515,000</b>    |   |
| <b>Fund 313, Trail Construction</b> |  |                               |                       |   |
| 002200                              | Upgrade and Emergency Maintenance of Existing Trails<br>(Countywide) | Continuing                    | \$75,000              | FY 2004 funding in the amount of \$75,000 is included for upgrading and emergency maintenance of existing trails to public standards, as well as addressing safety and hazardous conditions, deterioration of trail surfaces, and the replacement and repair of guardrails, handrails, and pedestrian bridges. Several older trails do not meet current standards, and projects have been designed to alleviate safety problems, including incorrect grades, steep slopes, or obstructions (i.e., power poles/trees that are located too close to the trail).   |
| <b>Total</b>                        |  | <b>Continuing</b>             | <b>\$75,000</b>       |   |

**TOTAL PAYDOWN (HB599 FINANCING)**

**\$8,362,776**

**DETAILS: PAYDOWN PROGRAM  
(HB599 AND OTHER FINANCING)**

| <b>Project Number</b>                | <b>Project Name (District)</b>          | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>   |
|--------------------------------------|---|-------------------------------|-----------------------|--|
| <b>Fund 303, County Construction</b> |   |                               |                       |  |
| 005009                               | Athletic Field Maintenance (Countywide) | Continuing                    | \$3,300,000           | FY 2004 funding in the amount of \$3,300,000 is included for athletic field maintenance managed by the Fairfax County Park Authority and financed from athletic group user fees. In addition to user fee support, an amount of \$2,222,813 is included to fund athletic field maintenance financed by the General Fund for a total of \$5,522,813.   |
| 009400                               | Land Acquisition Reserve (Countywide)   | Continuing                    | 1,000,000             | FY 2004 funding in the amount of \$1,000,000 is included for the County's land acquisition reserve. The reserve provides a source of funding for the acquisition of land or open space preservation for future County facilities and capital projects.   |
| 009425                               | South County Center (Lee)               | 7,748,712                     | 1,000,000             | FY 2004 funding in the amount of \$1,000,000 is included for the second year of a five-year lease-purchase agreement associated with systems furniture for the South County Government Center. The 159,000-square-foot Center will include a senior center, an expanded teen center, an employment center, office space for County staff, community meeting rooms, and an e-government center. In addition to support through other revenue, an amount of \$21,702 is financed by the General Fund for a total of \$1,021,702. |
| <b>Total</b>                         |   | <b>Continuing</b>             | <b>\$5,300,000</b>    |  |

|  |                     |
|--|---------------------|
| <b>TOTAL PAYDOWN (OTHER FINANCING)</b> | <b>\$5,300,000</b>  |
| <b>TOTAL PAYDOWN PROGRAM</b>           | <b>\$20,055,817</b> |

**DETAILS: GENERAL OBLIGATION BONDS**

| <b>Project Number</b>                              | <b>Project Name (District)</b>              | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>   |
|--|---|-------------------------------|-----------------------|--|
| <b>Fund 306, Northern Virginia Regional Park</b>   |   |                               |                       |  |
| Various  | County Contribution (Countywide)            | Continuing                    | \$2,250,000           | FY 2004 funding is included for Fairfax County's capital contribution to the Northern Virginia Regional Park Authority (NVRPA). Funding provides for costs associated with construction, park development, and capital requirements according to plans adopted by the NVRPA Board and its Capital Improvement Program. The FY 2004 funding level is consistent with the approved FY 2003 - FY 2007 Capital Improvement Program (With Future Years to 2012). FY 2004 represents the sixth and final year of the County's funding agreement associated with the 1998 referendum. |
| <b>Total</b>                                       |   | <b>Continuing</b>             | <b>\$2,250,000</b>    |  |
| <b>Fund 309, Metro Operations and Construction</b> |   |                               |                       |  |
| N/A  | N/A   | Continuing                    | \$2,919,980           | FY 2004 funding in the amount of \$2,919,980 is included for General Obligation Bond capital to support the 103-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars, and buses. In addition to General Obligation Bond support, an amount of \$2,130,340 is included to fund Metrorail maintenance and support financed by fund balance for a total of \$5,050,320.  |
| <b>Total</b>                                       |   | <b>Continuing</b>             | <b>\$2,919,980</b>    |  |
| <b>Fund 311, County Bond Construction</b>          |   |                               |                       |  |
| 88A002   | West Ox Bus Operations Facility (Sully)     | \$23,316,000                  | \$1,000,000           | FY 2004 funding in the amount of \$1,000,000 is included to complete design of an operating and maintenance center at West Ox Road and Lee Highway for the FAIRFAX CONNECTOR bus fleet serving Vienna and western areas of the County. The FY 2004 funding level is consistent with the approved FY 2003 – FY 2007 Capital Improvement Program (With Future Years to 2012).  |
| <b>Total</b>                                       |   | <b>\$23,316,000</b>           | <b>\$1,000,000</b>    |  |
| <b>Fund 312, Public Safety Construction</b>        |   |                               |                       |  |
| 009209   | Judicial Center Expansion (City of Fairfax) | \$115,000,000                 | \$34,970,552          | FY 2004 funding in the amount of \$34,970,552 is included for the design and construction of an approximately 312,000-square-foot expansion to the Jennings Judicial Center. The expanded judicial center will consolidate court services, reduce overcrowding, allow after-hours access to the public law library and other court clerk functions, and provide additional courtroom space. The Juvenile and Domestic Relations Court, General District Court, and Circuit Court will be located within this facility.   |
| <b>Total</b>                                       |   | <b>\$115,000,000</b>          | <b>\$34,970,552</b>   |  |



**DETAILS: GENERAL OBLIGATION BONDS**

| <b>Project Number</b>                             | <b>Project Name (District)</b>             | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>  |
|---|--|-------------------------------|-----------------------|---|
| <b>Fund 370, Park Authority Bond Construction</b> |  |                               |                       |   |
| 476102  | Land Acquisition - 2002 Bonds (Countywide) | Continuing                    | \$10,000,000          | FY 2004 funding in the amount of \$10,000,000 is included for the acquisition of additional parkland throughout the County, as well as repayment of a short-term note issued by the Park Authority for the purchase of 246 acres along Pleasant Valley Road. FY 2004 funding in the amount of 10,000,000 provides for land acquisition and is consistent with the approved FY 2003 – FY 2007 Capital Improvement Program (With Future Years to 2012). |
| <b>Total</b>                                      |  | <b>Continuing</b>             | <b>\$10,000,000</b>   |   |
| <b>Fund 390, School Bond Construction</b>         |  |                               |                       |   |
| N/A   | N/A  | Continuing                    | \$130,000,000         | FY 2004 funding in the amount of \$130,000,000 is included for school design and construction. For details, see the FY 2004 Superintendent's Proposed Budget.   |
| <b>Total</b>                                      |  | <b>Continuing</b>             | <b>\$130,000,000</b>  |   |

**TOTAL GENERAL OBLIGATION BONDS**

**\$181,140,532**

*DETAILS: WASTEWATER MANAGEMENT SYSTEM*

| <b>Project Number</b>                            | <b>Project Name (District)</b>                          | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>   |
|--|---|-------------------------------|-----------------------|--|
| <b>Fund 402, Sewer Construction Improvements</b> |   |                               |                       |  |
| G00901   | DC<br>Treatment<br>Blue Plains<br>(Countywide)          | \$61,891,342                  | \$8,400,000           | FY 2004 funding in the amount of \$8,400,000 is included for Fairfax County's share of projected costs associated with the upgrade to the DC Blue Plains Wastewater Treatment Plant. The County pays for approximately 8.4 percent of the total costs for the design and construction of the upgrade for nitrification and sludge handling facilities. |
| G00903   | Arlington<br>Wastewater<br>Treatment<br>(Countywide)    | 12,457,392                    | 1,000,000             | FY 2004 funding in the amount of \$1,000,000 is included for County's share of nitrogen removal costs at the Arlington Wastewater Treatment Plant, based on current construction estimates from the treatment plant.   |
| I00351   | Pump Station<br>Renovations<br>(Countywide)             | Continuing                    | 500,000               | FY 2004 funding in the amount of \$500,000 is included for the rehabilitation of the Route 50/I-66 Main Pump Station based on age, deteriorating condition, and increasing maintenance costs.  |
| I00904   | ASA<br>Wastewater<br>Treatment<br>Plant<br>(Countywide) | 178,466,723                   | 9,930,000             | FY 2004 funding in the amount of \$9,930,000 is included for Fairfax County's share of construction costs associated with the improvements to the Alexandria Wastewater Treatment Plant. The County pays for approximately 60 percent of the total costs of the upgrade for ammonia removal.   |
| L00117   | Dogue<br>Creek Rehab/<br>Replacement<br>(Mt. Vernon)    | Continuing                    | 3,000,000             | FY 2004 funding in the amount of \$3,000,000 is included for the replacement of the 20-year-old Dogue Creek Force Main based on the age and deteriorating condition of the equipment.  |
| X00445   | Integrated<br>Sewer<br>Metering<br>(Countywide)         | Continuing                    | 50,000                | FY 2004 funding in the amount of \$50,000 is included for the Wastewater Management's annual metering program which upgrades existing sewer meters throughout the County to comply with the Virginia Water Control Board Regulations.  |
| X00905   | Replacement<br>and<br>Transmission<br>(Countywide)      | Continuing                    | 8,500,000             | FY 2004 funding in the amount of \$8,500,000 is included for the recurring repair, replacement, and renovation of 20 miles of sewer lines using predominantly "no dig" technologies, siphon cleaning, siphon and vault rehabilitations and the replacement of line segments.   |
| X00940   | Developer<br>Projects<br>County Costs<br>(Countywide)   | Continuing                    | 154,000               | FY 2004 funding in the amount of \$154,000 is included for the maintenance and review of as-built sewer plans for sewer segments.  |
| <b>Total</b>                                     |   | <b>\$252,815,457</b>          | <b>\$31,534,000</b>   |  |

**TOTAL WASTEWATER MANAGEMENT**

**\$31,534,000**

**DETAILS: OTHER FINANCING**

| <b>Project Number</b>                        | <b>Project Name (District)</b>                     | <b>Total Project Estimate</b> | <b>FY 2004 Funded</b> | <b>Description</b>  |
|--|--|-------------------------------|-----------------------|---|
| <b>Fund 113, McLean Community Center</b>     |  |                               |                       |   |
| 003601                                       | McLean Community Center Improvements (Dranesville) | \$1,041,041                   | \$245,000             | FY 2004 funding in the amount of \$245,000 is included for renovations to the Center's roof, improvements to interior lighting, replacement of two HVAC units, and the renovation of two restrooms to ensure ADA compliance.  |
| <b>Total</b>                                 |  | <b>\$1,041,041</b>            | <b>\$245,000</b>      |   |
| <b>Fund 114, I-95 Refuse Disposal</b>        |  |                               |                       |   |
| 186435                                       | I-95 Landfill Basin 20 (Mt. Vernon)                | Continuing                    | \$5,751,000           | FY 2004 funding in the amount of \$5,751,000 provides for construction costs to convert landfill space into disposal areas for ash generated by the Energy/Resource Recovery Facility (E/RRF).  |
| 186650                                       | I-95 Landfill Closure (Mt. Vernon)                 | 66,266,191                    | 9,178,000             | FY 2004 funding in the amount of \$9,178,000 provides for construction costs to meet all State and Federal regulations regarding the closure of the I-95 Landfill to the deposit of municipal solid waste (raw refuse). This project is in accordance with closure plans as presented to and approved by the Virginia Department of Waste Management. As closure requirements are identified, funding will be provided from the Landfill Closure Reserve. |
| <b>Total</b>                                 |  | <b>\$66,266,191</b>           | <b>\$14,929,000</b>   |   |
| <b>Fund 144, Housing Trust Fund</b>          |  |                               |                       |   |
| 013906                                       | Undesignated (Countywide)                          | Continuing                    | \$1,001,411           | FY 2004 funding in the amount of \$1,001,411 is included as a planning factor for the Undesignated Project, based on anticipated proffer and interest income in FY 2004 in the Housing Trust Fund. Funding will be retained in the Undesignated Project until designated to specific projects by the FCRHA and the Board of Supervisors.  |
| <b>Total</b>                                 |  | <b>Continuing</b>             | <b>\$1,001,411</b>    |   |
| <b>Fund 145, HOME Investment Partnership</b> |  |                               |                       |   |
| 013974                                       | HOME Development Costs (Countywide)                | Continuing                    | \$1,302,795           | FY 2004 funding in the amount of \$1,302,795 will be allocated to specific projects as recommended by the Board of Supervisors. Allocation to specific projects is anticipated in the Spring of 2003.   |
| <b>Total</b>                                 |  | <b>Continuing</b>             | <b>\$1,302,795</b>    |   |

## DETAILS: OTHER FINANCING

| Project Number  | Project Name (District)             | Total Project Estimate | FY 2004 Funded      | Description   |
|---|-------------------------------------|------------------------|---------------------|---|
| <b>Fund 301, Contributed Roadway Improvement Fund</b> |                                     |                        |                     |   |
| 007700  | Fairfax Center Reserve (Providence) | Continuing             | \$716,467           | FY 2004 funding is based on anticipated contributions and pooled interest income for roadway construction in Fairfax Center area.   |
| 008800  | Centreville Reserve (Sully)         | Continuing             | 92,661              | FY 2004 funding is based on anticipated contributions and pooled interest income for roadway construction in Centreville area.  |
| 009900  | Miscellaneous (Countywide)          | Continuing             | 1,115,678           | FY 2004 funding is based on anticipated contributions and pooled interest income for miscellaneous roadway improvements.  |
| 009911  | Tysons Corner Reserve (Providence)  | Continuing             | 230,475             | FY 2004 funding is based on anticipated contributions and pooled interest income for roadway construction in Tysons Corner area.  |
| <b>Total</b>  |                                     | <b>Continuing</b>      | <b>\$2,155,281</b>  |   |
| <b>Fund 309, Metro Operations and Construction</b>    |                                     |                        |                     |   |
| N/A   | N/A                                 | Continuing             | \$2,130,340         | FY 2004 funding in the amount of \$2,130,340 is included to support the 103-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars, and buses. In addition, an amount of \$2,919,980 is included to fund Metrorail maintenance and support financed by General Obligation Bonds for a total of \$5,050,320.            |
| <b>Total</b>  |                                     | <b>Continuing</b>      | <b>\$2,130,340</b>  |   |
| <b>Fund 390, Public School Construction</b>           |                                     |                        |                     |   |
| N/A   | N/A                                 | Continuing             | \$78,319,289        | FY 2004 funding in the amount of \$78,319,289 is included for various school construction projects financed from Parent Teachers Association/Parent Teachers Organization receipts, miscellaneous revenues, the carryover of bond funds, and transfers from Fund 090, School Operating Fund. For details, see the FY 2004 Superintendent's Proposed Budget. |
| <b>Total</b>  |                                     | <b>Continuing</b>      | <b>\$78,319,289</b> |   |

**TOTAL OTHER FINANCING**

**\$100,083,116**

# Trends

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This section includes:

- ▶ *Household Tax Analyses*  
(Page 136)
- ▶ *Demographic Trends*  
(Page 141)

# TRENDS

## HOUSEHOLD TAX ANALYSES

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 1998 to FY 2004. This period provides five years of actual data, estimates for FY 2003 based on year-to-date experience, and projections for FY 2004. Historical dollar amounts are converted to FY 2004 dollar equivalents for comparison purposes using the Consumer Price Index for All Urban Consumers (CPI-U) for the Washington-Baltimore area. The Washington metropolitan area has experienced average annual inflation of 2.3 percent from FY 1998 to FY 2002. Projections for inflation in FY 2003 and FY 2004 are based on the consensus forecast of 2.4 percent in the January 2003 issue of the Blue Chip Economic Indicators, which is consistent with recent experience in the area.

## HOUSEHOLD TAXATION TRENDS: SELECTED CATEGORIES FY 1998 - FY 2004

The charts on the following pages show the trends in selected taxes (Real Estate Taxes, Personal Property Taxes, Sales Taxes, and Consumer Utility Taxes) paid by the "typical" household in Fairfax County. It is important to note that the following data are not intended to depict a comprehensive picture of a household's total tax burden in Fairfax County.

The "typical" household in Fairfax County is projected to pay \$4,506.61 in selected County taxes in FY 2004, \$332.01 more than FY 2003 after adjusting for inflation. From FY 1998 to FY 2004, the inflation adjusted increase in selected County taxes for the "typical" household is \$604.18, or an average annual increase of 2.4 percent. Please note that taxes paid in FY 1999 through FY 2004 reflect the Personal Property Tax Relief Act of 1998 (PPTRA), which reduced an individual's Personal Property Tax liability by 12.5 percent in FY 1999, 27.5 percent in FY 2000, 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through 2004. The PPTRA applies to vehicles valued up to \$20,000 owned by individuals.

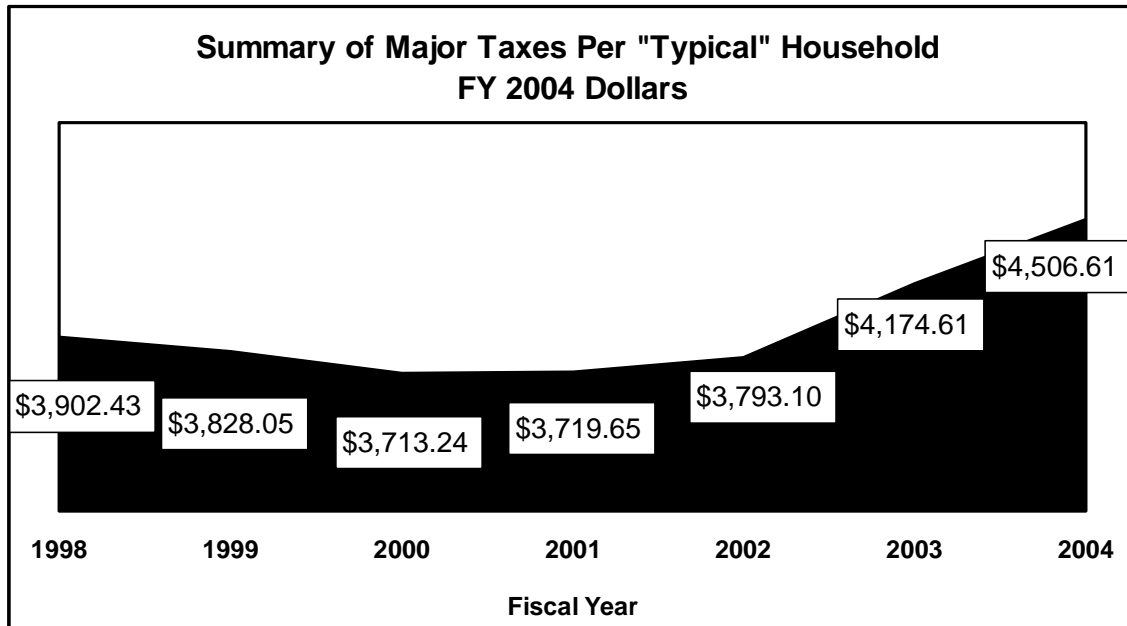
### Summary of Major Taxes Per "Typical" Household

|                            | Number of Households | Real Estate Tax in FY 2004 Dollars | Personal Property Tax in FY 2004 Dollars <sup>1</sup> | Sales Tax in FY 2004 Dollars | Consumer Utility Tax in FY 2004 Dollars | Total Taxes in FY 2004 Dollars <sup>1</sup> |
|----------------------------|----------------------|------------------------------------|---|------------------------------|---|---|
| <b>FY 1998</b>             | 338,045              | \$2,719.64                         | \$656.18  | \$360.45                     | \$166.16                                | \$3,902.43                                  |
| <b>FY 1999</b>             | 344,563              | \$2,694.07                         | \$585.60  | \$381.83                     | \$166.55                                | \$3,828.05                                  |
| <b>FY 2000</b>             | 353,136              | \$2,640.72                         | \$506.12  | \$400.06                     | \$166.34                                | \$3,713.24                                  |
| <b>FY 2001</b>             | 358,149              | \$2,747.38                         | \$400.90  | \$400.02                     | \$171.35                                | \$3,719.65                                  |
| <b>FY 2002</b>             | 364,000              | \$3,027.67                         | \$236.27  | \$361.75                     | \$167.41                                | \$3,793.10                                  |
| <b>FY 2003<sup>2</sup></b> | 369,900              | \$3,431.46                         | \$236.40  | \$342.65                     | \$164.10                                | \$4,174.61                                  |
| <b>FY 2004<sup>2</sup></b> | 375,800              | \$3,775.16                         | \$234.62  | \$335.94                     | \$160.89                                | \$4,506.61                                  |

<sup>1</sup> FY 1999 reflects a refund of 12.5 percent paid to citizens by the Commonwealth, FY 2000 incorporates a 27.5 percent reduction, FY 2001 incorporates a 47.5 percent reduction, and FY 2002-2004 incorporates a 70.0 percent reduction in Personal Property Tax bills sent to citizens. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.

# TRENDS



## Real Estate Tax Per "Typical" Household

|                            | Mean Assessed<br>Value of<br>Residential<br>Property | Tax Rate per<br>\$100 | Tax per<br>Household | Tax per<br>Household in<br>FY 2004<br>Dollars |
|----------------------------|--|-----------------------|----------------------|---|
| <b>FY 1991</b>             | \$196,514  | \$1.11                | \$2,181.31           | \$2,966.22                                    |
| <b>FY 1998</b>             | \$191,149  | \$1.23                | \$2,351.13           | \$2,719.64                                    |
| <b>FY 1999</b>             | \$192,667  | \$1.23                | \$2,369.80           | \$2,694.07                                    |
| <b>FY 2000</b>             | \$195,713  | \$1.23                | \$2,407.27           | \$2,640.72                                    |
| <b>FY 2001</b>             | \$208,126  | \$1.23                | \$2,559.95           | \$2,747.38                                    |
| <b>FY 2002</b>             | \$234,749  | \$1.23                | \$2,887.41           | \$3,027.67                                    |
| <b>FY 2003<sup>1</sup></b> | \$276,945  | \$1.21                | \$3,351.03           | \$3,431.46                                    |
| <b>FY 2004<sup>1</sup></b> | \$317,240  | \$1.19                | \$3,775.16           | \$3,775.16                                    |

<sup>1</sup> Estimated.

As shown in the preceding table, Real Estate Taxes per "typical" household are expected to increase \$424.13 between FY 2003 and FY 2004 to \$3,775.16, not adjusting for inflation. This increase is primarily due to higher residential property assessments, which result from a strong demand for homes coupled with a short supply in Fairfax County, partially offset by a 2 cent reduction in the real estate tax rate. Since FY 1998, Real Estate Taxes have increased \$1,424.03, or an average of 8.2 percent per year, not adjusting for inflation. Adjusted for inflation, however, Real Estate Taxes per "typical" household are \$1,055.52 higher than FY 1998—an average increase of 5.6 percent per year. Since FY 1991, Real Estate Taxes have increased an average of 1.9 percent per year after adjusting for inflation. The Real Estate Tax rate of \$1.21 per \$100 of assessed value is proposed to decrease to \$1.19 per \$100 of assessed value in FY 2004. This tax rate decrease represents a savings of \$63.45 per "typical" household.

# TRENDS

## Personal Property Tax Per "Typical" Household

|                            | Total Personal<br>Property Taxes<br>Attributed to<br>Individuals | Number of<br>Households | Tax per<br>Household | After PPTRA                                   |                                   |  |
|----------------------------|--|-------------------------|----------------------|---|-----------------------------------|--|
|                            |  |                         |                      | Tax per<br>Household in<br>FY 2004<br>Dollars | Tax per<br>Household <sup>1</sup> | Tax per<br>Household in<br>FY 2004<br>Dollars <sup>1</sup> |
| <b>FY 1998</b>             | \$191,762,598  | 338,045                 | \$567.27             | \$656.18                                      | \$567.27                          | \$656.18   |
| <b>FY 1999</b>             | \$202,845,636  | 344,563                 | \$588.70             | \$669.26                                      | \$515.12                          | \$585.60   |
| <b>FY 2000</b>             | \$224,727,900  | 353,136                 | \$636.38             | \$698.09                                      | \$461.37                          | \$506.12   |
| <b>FY 2001</b>             | \$254,831,615  | 358,149                 | \$711.52             | \$763.62                                      | \$373.55                          | \$400.90   |
| <b>FY 2002</b>             | \$273,395,166  | 364,000                 | \$751.09             | \$787.57                                      | \$225.33                          | \$236.27   |
| <b>FY 2003<sup>2</sup></b> | \$284,646,613  | 369,900                 | \$769.52             | \$787.99                                      | \$230.86                          | \$236.40   |
| <b>FY 2004<sup>2</sup></b> | \$293,899,965  | 375,800                 | \$782.06             | \$782.06                                      | \$234.62                          | \$234.62   |

<sup>1</sup> FY 1999 reflects a refund of 12.5 percent paid to citizens by the Commonwealth, FY 2000 incorporates a 27.5 percent reduction, FY 2001 incorporates a 47.5 percent reduction, and FY 2002-2004 incorporate a 70.0 percent reduction in Personal Property Tax bills sent to citizens. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.

Personal Property Taxes paid by the "typical" household are shown in the preceding chart. Taxes paid in FY 1999 through FY 2004 reflect the Commonwealth of Virginia's Personal Property Tax Relief Act (PPTRA), which reduced an individual's Personal Property Tax payment by 12.5 percent in FY 1999, 27.5 percent in FY 2000, 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through 2004. This analysis assumes that the "typical" household's vehicle(s) are valued at \$20,000 or less in order to qualify for a reduction under the PPTRA. In FY 2004, the "typical" household is estimated to pay \$234.62 in Personal Property Taxes, or \$332.65 less than was paid in FY 1998, not adjusting for inflation. If adjustments are made for inflation, the "typical" household is projected to pay \$421.56 less in FY 2004 than FY 1998. There have been no changes to the Personal Property Tax rate of \$4.57 per \$100 of assessed value during the FY 1998 to FY 2004 period.



# TRENDS

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## Sales Tax Per "Typical" Household

|                            | Total Sales Tax | Number of Households | Tax per Household | Tax per Household in FY 2004 Dollars |
|----------------------------|-----------------|----------------------|-------------------|--------------------------------------|
| <b>FY 1998</b>             | \$105,338,868   | 338,045              | \$311.61          | \$360.45                             |
| <b>FY 1999</b>             | \$115,728,083   | 344,563              | \$335.87          | \$381.83                             |
| <b>FY 2000</b>             | \$128,787,605   | 353,136              | \$364.70          | \$400.06                             |
| <b>FY 2001</b>             | \$133,492,619   | 358,149              | \$372.73          | \$400.02                             |
| <b>FY 2002</b>             | \$125,577,043   | 364,000              | \$344.99          | \$361.75                             |
| <b>FY 2003<sup>1</sup></b> | \$123,775,568   | 369,900              | \$334.62          | \$342.65                             |
| <b>FY 2004<sup>1</sup></b> | \$126,246,519   | 375,800              | \$335.94          | \$335.94                             |

<sup>1</sup> Estimated.

As shown in the table above, FY 2004 Sales Tax paid per household is estimated to be \$335.94, or \$24.33 more than FY 1998, not adjusting for inflation. Taking inflation into account, Sales Tax paid per household has dropped \$24.51 over the same period. In FY 2002, this revenue category dropped 5.9 percent from FY 2001 and has continued to decline in FY 2003. As the local economy improves, sales tax receipts are projected to increase 2.0 percent in FY 2004.

Because this analysis assumes all Sales Taxes are paid by individuals living in Fairfax County, the impact on the typical household is somewhat overstated. A portion of the County's Sales Tax revenues are paid by businesses and non-residents who either work in the County or are visiting. As the County becomes more of a major employment center in the region, the contribution of non-residents to the County's Sales Tax revenues will grow in significance.

# TRENDS

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## Consumer Utility Taxes Per "Typical" Household

|                            | Total Consumer<br>Utility Taxes<br>Paid by<br>Residential<br>Consumers | Number of<br>Households | Tax per<br>Household | Tax per<br>Household in<br>FY 2004<br>Dollars |
|----------------------------|--|-------------------------|----------------------|---|
| <b>FY 1998</b>             | \$48,559,574   | 338,045                 | \$143.65             | \$166.16                                      |
| <b>FY 1999</b>             | \$50,478,700   | 344,563                 | \$146.50             | \$166.55                                      |
| <b>FY 2000</b>             | \$53,549,107   | 353,136                 | \$151.64             | \$166.34                                      |
| <b>FY 2001</b>             | \$57,182,210   | 358,149                 | \$159.66             | \$171.35                                      |
| <b>FY 2002</b>             | \$58,114,391   | 364,000                 | \$159.65             | \$167.41                                      |
| <b>FY 2003<sup>1</sup></b> | \$59,276,680   | 369,900                 | \$160.25             | \$164.10                                      |
| <b>FY 2004<sup>1</sup></b> | \$60,462,213   | 375,800                 | \$160.89             | \$160.89                                      |

<sup>1</sup> Estimated.

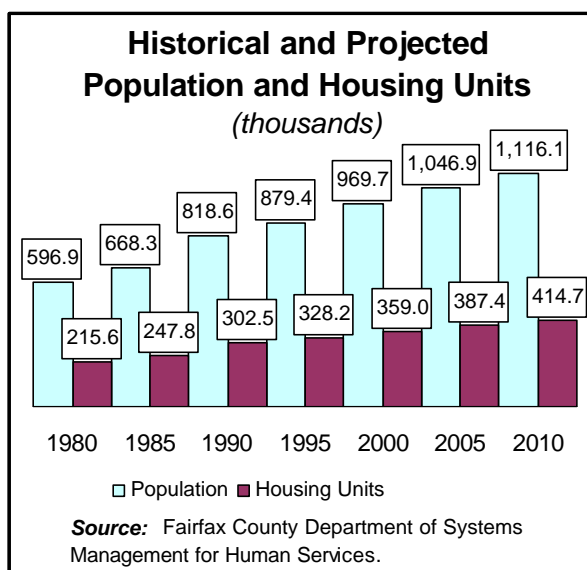
Based on data from the utility companies, it is estimated that residential consumers pay approximately 43.0 percent of the Electric Taxes, 73.0 percent of the Gas Taxes, and 84.0 percent of the Telephone Taxes received by the County. In FY 2004, the "typical" household will pay an estimated \$160.89 in Consumer Utility Taxes, \$17.24 more than in FY 1998 without adjusting for inflation. From FY 1998 to FY 2004, the "typical" household has experienced an average annual decrease of 0.5 percent, or \$5.27 over the period, adjusted for inflation.

# TRENDS

## DEMOGRAPHIC TRENDS

Demographic trends strongly influence Fairfax County's budget. Changing demographics or population characteristics affect both the costs of government services provided as well as tax revenues. The descriptions and charts contained in this section provide some examples of how various demographic trends affect the Fairfax County budget. Although these trends are discussed separately, the interactions between these demographic trends ultimately influence the direction of expenditures and revenues. While certain demographic trends may suggest reduced expenditures in a program area, other demographic trends may increase program expenditures at the same time. The following information is based on the most recent data available at the time of publication. Calendar years 2000 and 2001 have been updated to include the 2000 Census where data are available.

## Population and Housing



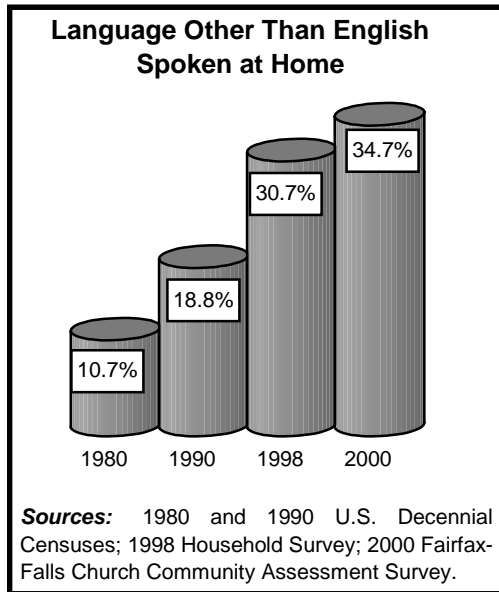
Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. Fairfax County experienced dramatic population growth during the 1980s, adding an average of more than 22,000 residents per year. This growth has moderated to the addition of an average of just over 14,000 residents per year during the 1990s. Although population growth in the 1990s was slower than that of the 1980s, the increase in Fairfax County's population between 1990 and 2000 is comparable to adding more than the entire population of the City of Alexandria to the County.

In 2003, Fairfax County is projected to have 1,015,600 residents. The population is expected to grow to 1,031,200 in 2004 and 1,046,900 in 2005. From 1980 to 1999, the number of housing units in Fairfax County increased more rapidly (64 percent)

than population (59 percent). This phenomenon was due to a shrinking average household size from 2.91 persons in 1980 to 2.74 persons in 1999. Between 1999 and 2010, the average household size is expected to stay flat at approximately 2.74 persons and the population is expected to grow at the same rate as the number of housing units. For some program areas such as fire prevention, transportation, water and sewer, and real estate assessments, the growth in the number of housing units has a larger impact on workloads and expenditures than population growth. For other program areas such as libraries, recreation, and schools, the growth in population is a more important determining factor.

# TRENDS

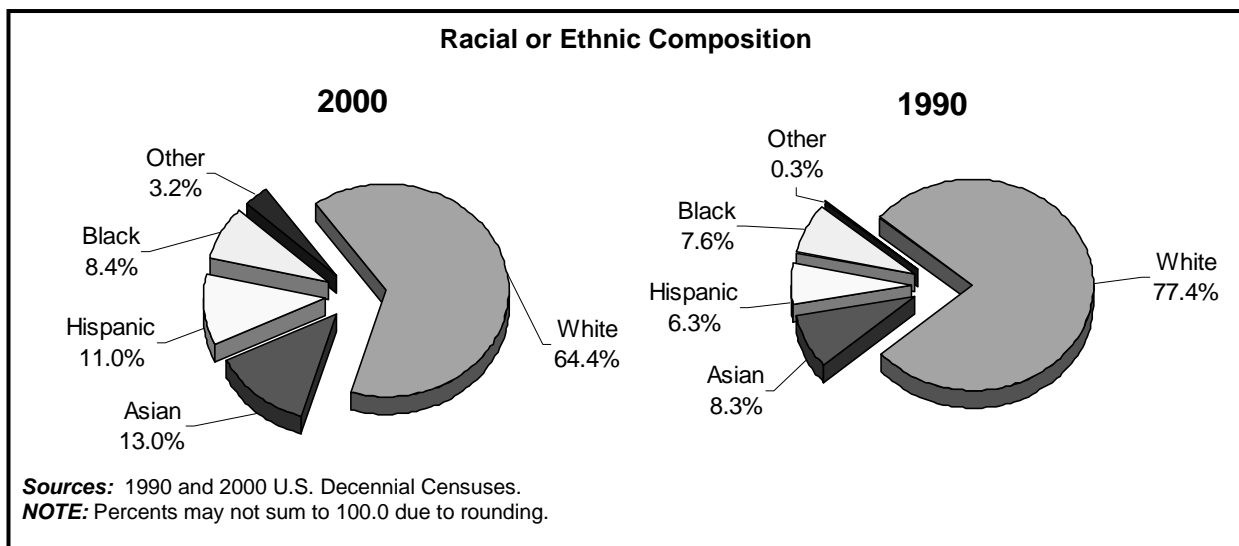
## Cultural Diversity



Fairfax County is a very diverse jurisdiction. The number of persons, age 5 years and older, speaking a language other than English at home has increased dramatically since 1980 to over 250,000 residents in 2000. In 1980, only 10.7 percent of residents age 5 years or older spoke a language other than English at home. By 1990, this percentage had risen to 18.8 percent. In 2000, over a third of the County's residents, age 5 years or older, spoke a language other than English at home. The most frequently spoken languages other than English include Spanish, Korean, Vietnamese, and Chinese.

These language trends affect many County programs. The Fairfax County Public Schools have experienced rapid growth in English for Speakers of Other Languages (ESOL) programs. Between FY 1990 and FY 2000 total public school membership increased 20 percent while ESOL enrollment increased 122 percent. Many general government programs also are affected by the County's

cultural and language diversity. As with the public schools, the courts, police, fire, and emergency medical services, programs dealing with taxes and licenses, and human service programs must devise ways to effectively communicate with these citizens for whom English is a second language.



In 1990, racial and ethnic minorities comprised less than a quarter of Fairfax County's population. In 2000, these groups comprised over one-third of the County's residents. Hispanics have been the most rapidly growing group, followed by Asians and Pacific Islanders. These two minority groups are expected to be the County's fastest growing racial or ethnic groups during the next five years. Among Asian and Hispanic residents almost 90 percent speak a language other than English at home. Therefore, the percentage of persons speaking a language other than English at home will continue to increase over the next five years.

# TRENDS

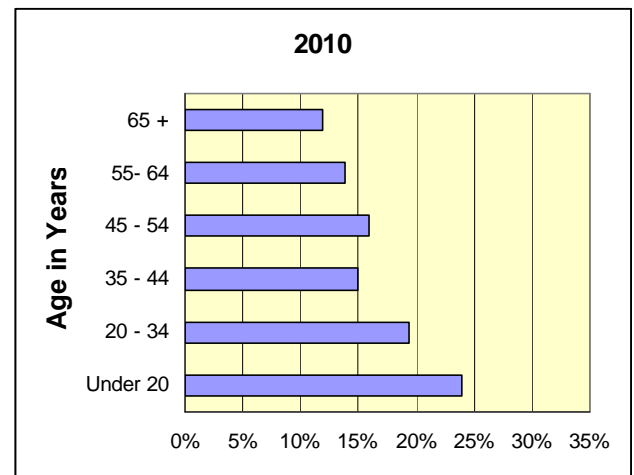
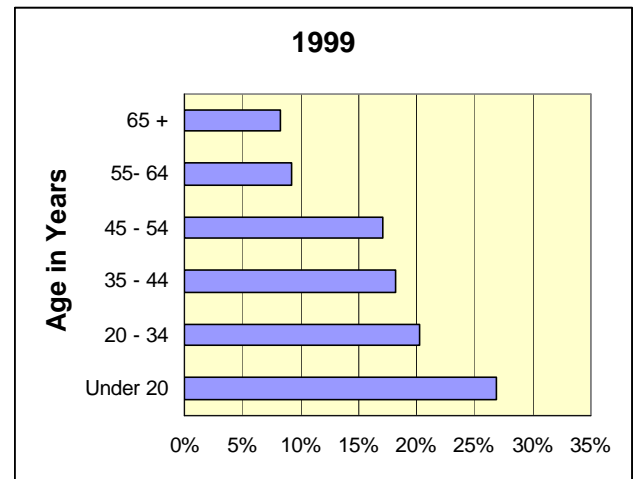
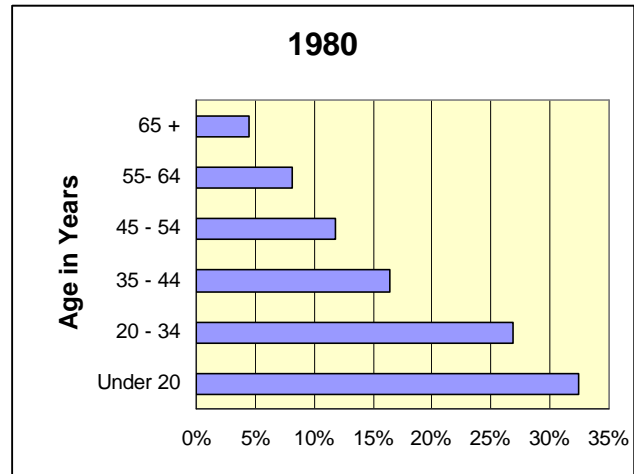
## Population Age Distribution

Fairfax County's population has grown steadily older since 1980. This trend is projected to continue through 2010. Although children age 19 years and younger grew in number between 1980 and 1999, they became a smaller proportion of total population. This trend is also expected to continue through 2010. The "baby boomlet" (children of baby boomers), will expand the number of persons age 20 to 34 years by 2010, but adults age 35 to 44 years will shrink in number by 2010.

Adults age 45 to 54 years expanded rapidly in number between 1980 and 1999 as the first "baby boomers" reached their fifties. However, between 1999 and 2010, persons age 45 to 54 will not grow as rapidly in number as the last of the "baby boom" generation enters this age group and the oldest "baby boomers" leave the group. Persons age 55 to 64 years increased in number but remained a fairly constant percentage of total population between 1980 and 1999. By 2010 the older "baby boomers" will significantly increase the size of this age group. The most rapidly growing group between 1980 and 1999 was seniors age 65 years and older. Seniors are expected to continue to be one of the most rapidly expanding groups through 2010.

The age distribution of Fairfax County's population strongly influences the demand and, therefore, the costs of providing many local government services. For example, the number, location, and size of school and day care facilities are directly affected by the number and proportion of children. Transportation expenditures for both street maintenance and public transportation are influenced by the number and proportion of driving age adults and their work locations. The number and percentage of persons age 65 years and older will affect expenditures for programs for seniors such as health care. Public safety programs also are affected by age demographics. Crime rates, for example, are highest among persons age 15 to 34. In addition, the youngest and the oldest drivers have the greatest probabilities of being involved in traffic accidents.

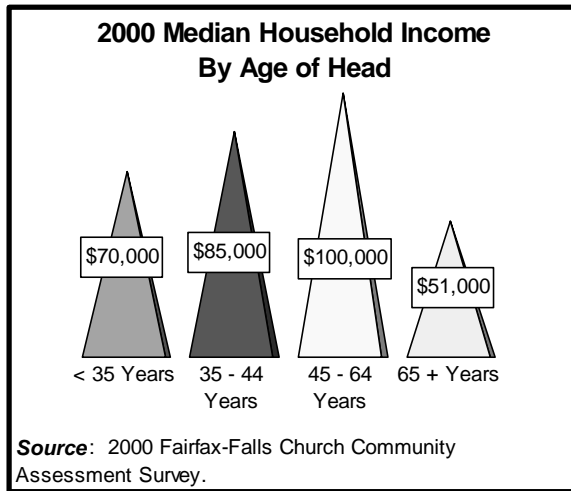
### Population Age Distribution



**Sources:** 1980 U.S. Decennial Census; 1999 and 2010 Fairfax County Department of Systems Management for Human Services.

# TRENDS

## Household Income

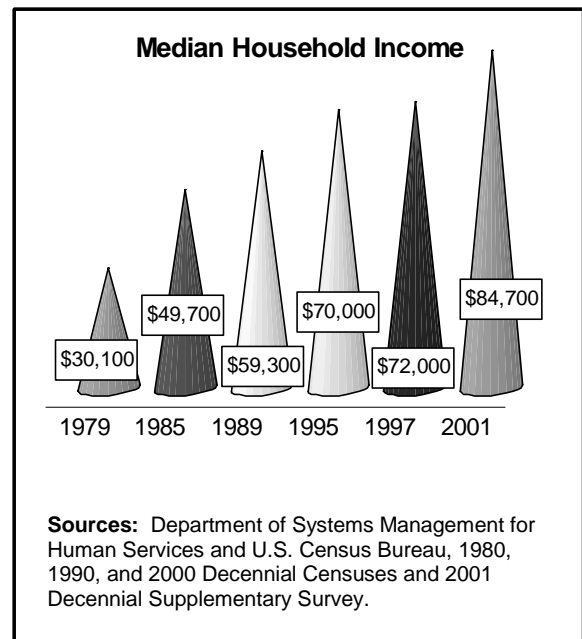


Fairfax County tax revenues also are affected by population age distributions. Income peaks among householders age 45 to 64 years, who are in their prime earning years. As the number of households headed by this age group expands during the next 15 to 20 years, some tax revenues will be stimulated. These householders, who are part of the “baby boom” generation, will fuel demand for trade-up housing. With their higher incomes, they also have greater discretionary income for spending on goods and services, thereby increasing revenue from sales taxes.

However, the median household income of households headed by a person age 65 or older is much less than that of a household headed by a person age 45 to 64 years. Therefore, a population containing a larger number of seniors, age 65 and older, will put downward pressure on tax revenues. These senior households have less discretionary income to spend (taxable sales); on average, own fewer motor vehicles; and are more likely to qualify for tax relief or discounted fees.

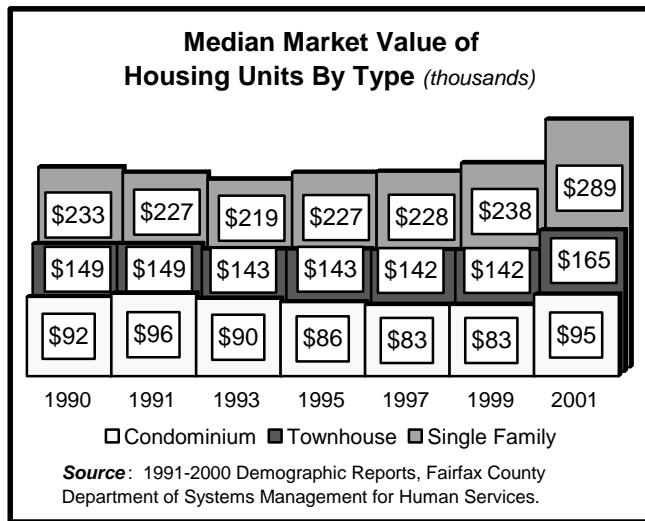
From 1979 through 1989, the growth in Fairfax County’s median household income exceeded inflation, increasing 13.9 percent, adjusted for inflation. As a result, households in Fairfax County had more discretionary income to spend or save. Between 1989 and 1997, however, the growth in Fairfax County’s median income just kept pace with inflation, as measured by the Washington Area Consumer Price Index. Inflation adjusted median household income increased only 2.2 percent between 1989 and 1997. This trend reversed again between 1997 and 2001 as inflation adjusted median household income increased 7.3 percent, exceeding inflation.

Income growth affects Fairfax County tax revenues indirectly in that it impacts the County’s economic health. Tax categories affected by income include Sales Tax, Residential Real Estate Taxes, and Personal Property Taxes. In addition, income levels directly affect the County’s expenditures for labor.



# TRENDS

## Median Market Value of Housing

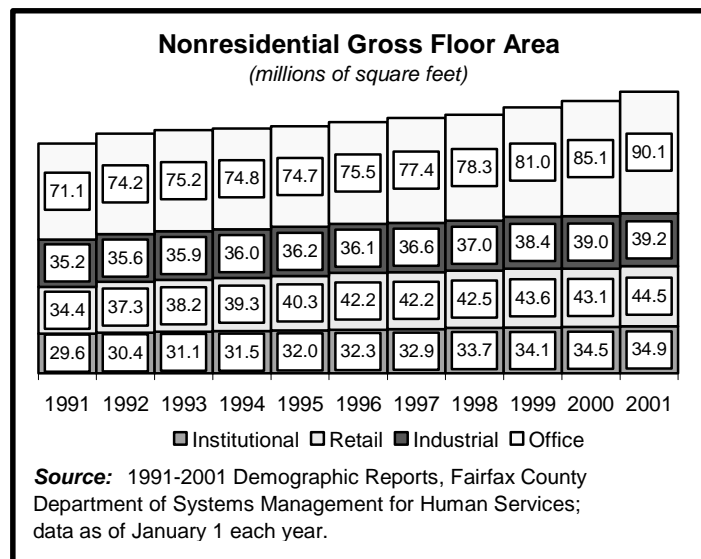


The median market values of single family, townhouse, and apartment condominium housing increased dramatically through the 1980s. In 1990, median housing values peaked at \$232,700 for single family homes and \$149,000 for townhouses. The condominium median market value peaked one year later in 1991 at \$95,500. The market value of housing units waned throughout the 1990s, but prices started to rebound in 1999. By 2001, the median market value of single family homes, which comprise approximately 75 percent of the County's housing stock, rose dramatically to \$288,585, an increase of \$50,000 in two years. The median market value of townhouses also increased considerably to \$165,475 and apartment style condominium values increased to \$94,555.

Real Estate Tax revenues provide more than half of all General Fund Revenues and residential properties comprise the majority of the value of the Real Estate Tax base. Thus, the market values of homes exert a very strong influence on Fairfax County's revenues. In 1979, the median market value of housing was 2.5 times greater than median household income. During the 1980s the median market value of housing grew much more rapidly than median household income. By 1990, the median market value of housing was more than three times the median household income. This trend has continued into 2001, as median market values continue to increase over the previous year.

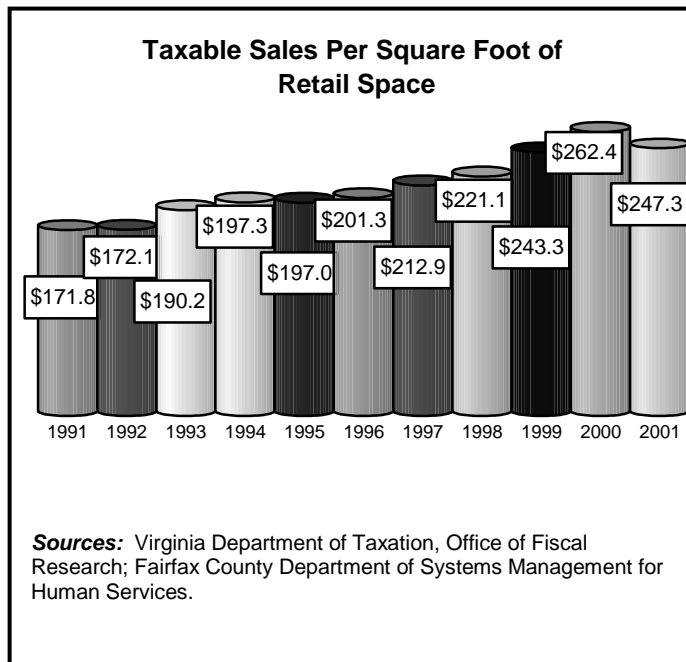
## Nonresidential Space

The amount and value of nonresidential space in Fairfax County has a major impact on revenues and expenditures. Business activity affects Real Estate Tax revenues; business Personal Property Tax revenues; Business, Professional and Occupational License Tax revenues; Sales Tax revenues; and Consumer Utility Tax revenues. Business expansion also affects expenditures for water and sewer services, transportation improvements and services, police and fire services, and refuse disposal. Since 1991, the total nonresidential gross floor area in Fairfax County has increased by 38 million square feet. Retail and office space have comprised most of this growth. Retail space increased by 10 million square feet and office space increased by 19 million square feet. Typically, increases in the amount of nonresidential space in the County would indicate increases in the County's business base and, thus, increases in Real Estate Tax revenues. However, the growth in nonresidential space does not necessarily translate directly into Real Estate Tax revenue increases because the income generating ability of nonresidential space also is a factor.



# TRENDS

## Taxable Sales Per Square Foot of Retail Space

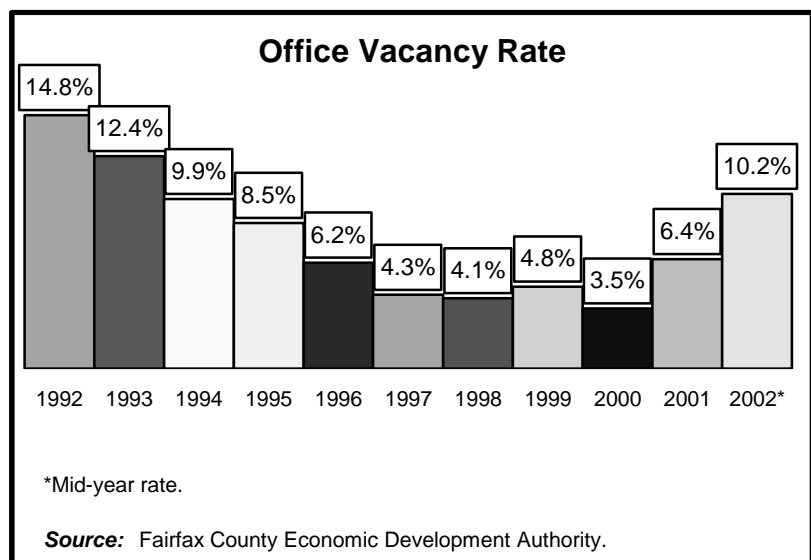


Taxable sales per square foot of retail space are an indicator of the health of the retail sales market in Fairfax County and a gauge of the income generating potential of retail space. Although retail square footage grew each year during the 1990s, taxable sales per square foot of retail space decreased dramatically in calendar year 1991, falling 9.1 percent. This decrease in taxable sales per square foot of retail space was due to the increase in retail space, which out-paced the increase in taxable sales during the 1991-1992 recession. In calendar year 1994, taxable sales per square foot of retail space rebounded and returned to levels experienced in the late 1980s. In calendar year 1995, total taxable sales increased 2.2 percent but taxable sales per square foot of retail space exhibited no growth, remaining at \$197 per square foot. Thus, the amount of available retail space in Fairfax County grew faster than taxable sales.

Between 1995 and 2000, taxable sales per square foot of retail space increased to \$262.40, or 33.2 percent. When adjusted for inflation, taxable sales per square foot of retail space increased faster than inflation from 1997 to 2000. Real growth in taxable sales per square foot of retail space generally indicates a profitable retail sales market and encourages retail expansion. A healthy retail sales market generates increasing tax revenues for the County. This trend slowed in 2001, however, as taxable sales per square foot of retail space dropped due to a decline in taxable sales after the events of September 11, 2001 and a slowing economy.

## Office Vacancy Rates

During the late 1980s and early 1990s, Fairfax County had a glut of office space. According to the Fairfax County Economic Development Authority, office vacancy rates peaked at 18.3 percent in 1990 and steadily declined through 2000 when the rate fell to 3.5 percent—the lowest office vacancy rate in more than 15 years. The vacancy rate dropped despite an increase in office inventory of more than 5.2 million square feet over the year. By 2002, however, the overall vacancy rate increased to 10.2 percent due to the slowing economy. Various sub-markets in the County may have higher or lower vacancy rates. The amount of sublet space on the market increased dramatically as firms

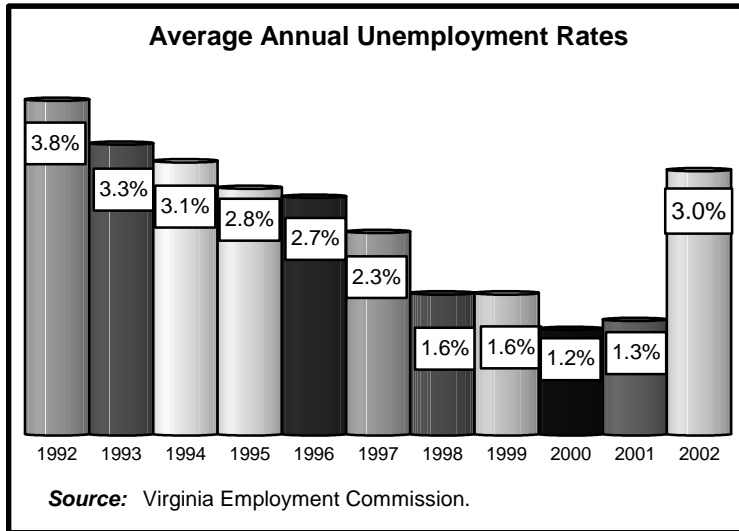


that had anticipated growth downsized in 2001. Including sublet space, the office vacancy rate for 2002 increases to 16.5 percent. These trends impact tax revenues from office properties, which comprise over 44 percent of all nonresidential properties in FY 2004.



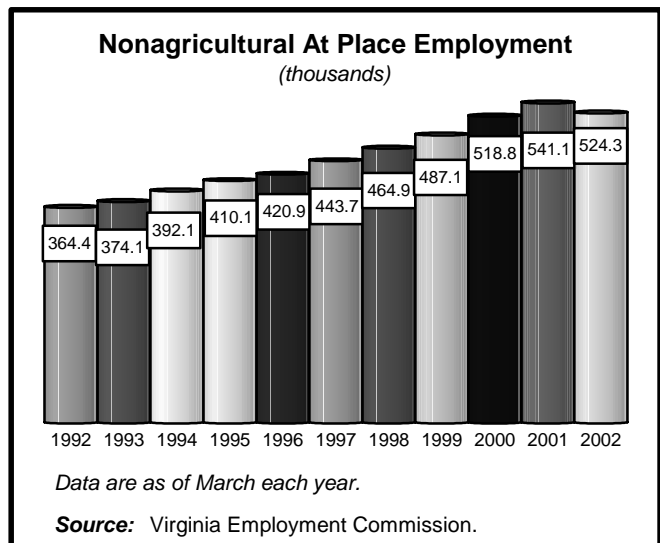
# TRENDS

## Employment



Unemployment rates and at place employment (the number of persons employed in Fairfax County) are indicators of the health of the Fairfax County economy. Unemployment rates provide an indication of how many Fairfax County residents who desire to work cannot find employment. Residents of Fairfax County have experienced very low unemployment rates even during the business cycle recession that occurred during 1991 and 1992. The annual unemployment rate for 2000 was 1.2 percent—the lowest rate in over a decade. Unemployment increased in FY 2002 to the highest level since 1994 due to the lingering effects of September 11 and the continued War on Terrorism. Layoffs were particularly significant in the information technology sector.

At place employment provides an indication of the number of jobs generated by businesses in Fairfax County. As discussed above, business and employment growth generate additional tax revenues and additional expenditures for Fairfax County. According to data from the Virginia Employment Commission, the number of jobs in Fairfax County expanded by more than 176,000 positions from 1992 to 2001 and unemployment rates fell dramatically. From FY 2001 to mid-year FY 2002, however, Fairfax County employment has dropped 16,800.





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# Financial Forecast

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This section includes:

- ▶ *Financial Forecast for FY 2005*  
(Page 150)
- ▶ *Revenue Assumptions*  
(Page 152)
- ▶ *Disbursement Assumptions*  
(Page 154)

# FINANCIAL FORECAST

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## FINANCIAL FORECAST

The Financial Forecast for FY 2005 has been developed in accordance with Budget Guidelines adopted by the Board of Supervisors on April 22, 2002. These guidelines serve as an important tool in the process of budget development. As resolved by the Board, the guidelines:

1. Limit the increases in County expenditures and the County's Transfer to the Fairfax County Public Schools to the projected rate of increase in revenues.
2. Direct the County Executive to develop a budget for FY 2004 that includes a reduction in the Real Estate tax rate if Real Estate assessments continue to increase significantly.
3. Require that available County balances, not necessary to support expenditures of a critical nature or to address the Board's policy on the Revenue Stabilization fund, be utilized as follows:
  - One-half will be allocated to the Schools to support non-recurring requirements.
  - The remaining one-half will be allocated based on a review of paydown construction requirements or other non-recurring requirements.
4. Direct that non-recurring funds be allocated for non-recurring uses only.

The current Financial Forecast reflects these guidelines. County revenue growth is projected at 4.96 percent in FY 2005. This is a lower rate of growth than estimated for FY 2003 and FY 2004 and is primarily due to moderating growth in residential property values. The Real Estate tax base is estimated to increase 7.15 percent, down from the 12.48 percent increase experienced in FY 2004. Growth in other revenue categories in FY 2005 is expected to be constrained until the economy begins to experience sustained expansion.

Current pressures faced by the County such as population growth, State budget cuts, and State mandates cannot easily be accommodated within the current level of revenue growth. Expanded health and safety requirements have added to the County's already strained resources. Additional service requirements have been necessary for public safety after the events of September 11<sup>th</sup>, the sniper attacks in fall 2002, and in the preparation for potential future terrorist attacks. Health concerns include the spread of West Nile virus and planning for contingencies such as mass smallpox inoculations. The County will continue to be challenged in order to balance these increasing service requirements and infrastructure needs within the constraints of projected revenue growth. The forecast for FY 2005 limits increases in County expenditures and the transfer to the Schools to the revenue growth rate anticipated in FY 2005 in accordance with the Board's guidelines. However, the forecast for FY 2005 shows a deficit of \$5.2 million. Revenue estimates will be reviewed and revised as necessary to adjust to changes in the local economy. The FY 2005 budget will be developed using these revised projections and County spending will be adjusted to eliminate any deficit.

# FINANCIAL FORECAST

## FY 2005 FINANCIAL FORECAST (millions)

|  | FY 2002<br>ACTUAL | FY 2003<br>ADOPTED | FY 2003<br>REVISED | FY 2004<br>ADVERTISED | FY 2005<br>FORECAST |
|--|-------------------|--------------------|--------------------|-----------------------|---------------------|
| Available Beginning Balance  | \$84.17           | \$0.00             | \$48.11            | \$0.00                | \$0.00              |
| Reserves Balance   | 0.00              | 46.46              | 46.46              | 49.50                 | 51.55               |
| <b>REVENUE:</b>  |                   |                    |                    |                       |                     |
| Real Estate Taxes  | \$1,233.20        | \$1,384.76         | \$1,386.87         | \$1,528.95            | \$1,637.78          |
| Personal Property Taxes <sup>1</sup>   | 471.46            | 469.24             | 469.63             | 477.46                | 489.20              |
| Other Local Taxes  | 360.26            | 355.20             | 359.22             | 362.44                | 369.50              |
| Permits, Fees, and Licenses  | 28.61             | 29.35              | 28.07              | 28.37                 | 28.49               |
| Fines and Forfeitures  | 10.32             | 11.00              | 10.82              | 12.01                 | 12.37               |
| Revenue from Use of Money/Property   | 28.23             | 32.74              | 16.31              | 16.37                 | 17.42               |
| Charges for Services   | 35.24             | 34.91              | 37.06              | 38.77                 | 39.57               |
| Revenue from the Commonwealth <sup>1</sup>   | 89.40             | 79.95              | 78.11              | 75.80                 | 75.80               |
| Revenue from the Federal Govt.   | 37.67             | 38.82              | 46.97              | 39.91                 | 38.01               |
| Recovered Costs/Other Revenue  | 5.90              | 5.68               | 5.30               | 5.40                  | 5.50                |
| <b>TOTAL REVENUE</b>   | <b>\$2,300.31</b> | <b>\$2,441.64</b>  | <b>\$2,438.36</b>  | <b>\$2,585.49</b>     | <b>\$2,713.63</b>   |
| <b>TRANSFERS IN</b>  | 4.61              | 3.17               | 3.17               | 1.40                  | 1.43                |
| <b>TOTAL RECEIPTS</b>  | <b>\$2,304.93</b> | <b>\$2,444.80</b>  | <b>\$2,441.52</b>  | <b>\$2,586.89</b>     | <b>\$2,715.06</b>   |
| <b>TOTAL AVAILABLE</b>   | <b>\$2,389.10</b> | <b>\$2,491.26</b>  | <b>\$2,536.09</b>  | <b>\$2,636.39</b>     | <b>\$2,766.61</b>   |
| <b>EXPENDITURES:</b>   |                   |                    |                    |                       |                     |
| Personnel Services   | \$477.71          | \$513.70           | \$517.84           | \$545.14              | \$572.18            |
| Operating Expenses   | 291.79            | 309.01             | 331.30             | 309.68                | 325.04              |
| Worked Performed for Others  | (29.44)           | (31.80)            | (32.08)            | (38.25)               | (40.14)             |
| Capital Equipment  | 4.46              | 3.78               | 6.09               | 3.93                  | 4.13                |
| Fringe Benefits  | 110.43            | 120.67             | 124.02             | 133.62                | 140.25              |
| <b>TOTAL EXPENDITURES</b>  | <b>\$854.95</b>   | <b>\$915.37</b>    | <b>\$947.16</b>    | <b>\$954.12</b>       | <b>\$1,001.45</b>   |
| <b>TRANSFERS OUT:</b>  |                   |                    |                    |                       |                     |
| Schools  | \$1,079.91        | \$1,167.86         | \$1,168.04         | \$1,238.48            | \$1,299.90          |
| G O Debt (County)  | 98.01             | 100.09             | 100.09             | 99.10                 | 104.50              |
| G O Debt (Schools)   | 105.53            | 113.60             | 113.60             | 120.90                | 127.72              |
| CSB  | 74.59             | 78.40              | 78.40              | 80.33                 | 84.31               |
| Metro  | 11.45             | 12.27              | 12.27              | 16.45                 | 18.91               |
| Paydown Construction   | 7.51              | 4.21               | 4.76               | 6.39                  | 10.00               |
| County Transit   | 16.06             | 16.74              | 16.74              | 20.28                 | 22.28               |
| Other Transfers  | 31.21             | 27.94              | 27.99              | 31.81                 | 33.39               |
| Information Technology   | 12.79             | 5.92               | 5.92               | 9.45                  | 15.00               |
| Revenue Stabilization  | 2.51              | 0.00               | 0.24               | 0.00                  | 0.00                |
| <b>TOTAL TRANSFERS OUT</b>   | <b>\$1,439.58</b> | <b>\$1,527.04</b>  | <b>\$1,528.07</b>  | <b>\$1,623.17</b>     | <b>\$1,716.01</b>   |
| <b>TOTAL DISBURSEMENTS</b>   | <b>\$2,294.53</b> | <b>\$2,442.41</b>  | <b>\$2,475.23</b>  | <b>\$2,577.30</b>     | <b>\$2,717.46</b>   |
| <b>ENDING BALANCE</b>  | <b>\$94.57</b>    | <b>\$48.85</b>     | <b>\$60.86</b>     | <b>\$59.09</b>        | <b>\$49.14</b>      |
| Managed Reserve  | 46.46             | 48.85              | 49.50              | 51.55                 | 54.35               |
| County Executive adjustments to be identified at the FY 2003 Third Quarter Review <sup>2</sup> | 0.00              | 0.00               | 11.35              | 0.00                  | 0.00                |
| Economic fluctuations & revenue adjustments <sup>3</sup>                                       | 0.00              | 0.00               | 0.00               | 7.55                  | 0.00                |
| <b>TOTAL AVAILABLE</b>   | <b>\$48.11</b>    | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>         | <b>(5.21)</b>       |

<sup>1</sup>The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

<sup>2</sup>The FY 2003 Revised Budget Plan ending balance reflects available funding of \$11.35 million which includes the available balance after Carryover actions of \$0.13 million, the impact of FY 2002 audit adjustments for \$5.96 million and the FY 2003 revised revenue estimates of \$5.26 million. This amount is held in reserve for anticipated FY 2003 Third Quarter Review disbursement requirements. Further details will be included as part of the FY 2003 Third Quarter Review package.

<sup>3</sup>The FY 2004 Advertised Budget Plan ending balance reflects available funding of \$7.55 million held in reserve to offset economic fluctuations and revenue adjustments.

# FINANCIAL FORECAST

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## REVENUE ASSUMPTIONS

FY 2005 revenue estimates are based on a review of current and projections of future economic conditions. The U.S. economy has not recovered from the downturn that began in 2001. Economic growth, as measured by the Gross Domestic Product (GDP) experienced a weak 0.7 percent increase in the fourth quarter of 2002. The future direction of the national economy is uncertain due in part to unstable financial markets and concerns over the impact of a possible war with Iraq. Subdued economic growth is projected for the local economy. The Leading Index, designed to forecast the performance of the County's economy nine to twelve months in advance, has gained just 1.3 percent through November 2002. This increase in the Leading Index indicates that the economy may start to improve but based on the average annual trend, the expansion will be modest.

Total General Fund revenues are projected to increase 4.96 percent in FY 2005. This rate of growth over FY 2004 is the result of an anticipated slowing in Real Estate assessment increases and modest rates of growth in other revenue categories. It should be noted that Real Estate assessment changes for FY 2004 reflected in this discussion are based on final assessments established as of January 1, 2003.

The Financial Forecast assumes an overall increase in Real Estate values of 7.15 percent in FY 2005 compared to the 12.48 percent increase experienced in FY 2004. Total equalization, or the reassessment of existing property, is anticipated to increase 5.41 percent in FY 2005. Housing in Fairfax County has experienced substantial price appreciation during the past two years driven by high demand, coupled with a tight supply, and low mortgage rates. Residential equalization rose 14.55 percent in FY 2004. Job growth in the County is expected to be slower than in the past several years, easing the demand for housing. Mortgage interest rates are anticipated to rise, reducing affordability. Residential equalization, therefore, is projected to rise a more moderate 7.50 percent in FY 2005.

In FY 2004, existing nonresidential property experienced an overall decline of 2.94 percent, the first decrease since FY 1996. Due to rising office vacancy rates, increased supply and recent sales activity, the value of mid- and high-rise office buildings, which comprise over 40 percent of the nonresidential tax base, fell 10.73 percent in FY 2004. The amount of sublet space on the market increased considerably during 2001. Space leased or purchased in anticipation of business expansion was no longer needed as the economy slowed. The Economic Development Authority reported that the office vacancy rate climbed to 10.2 percent as of mid-year 2002, up from 6.4 percent at year-end 2001. Including sublet space, the office vacancy rate rises to 16.5 percent. The office vacancy rate is expected to rise over the next year as new buildings are completed. As a result of the increased space available, office property is expected to experience a slight decline in value in FY 2005. Hotel property experienced a 6.23 percent drop in value in FY 2004 after falling over 15 percent in FY 2003. Hotel occupancy rates are expected to slowly increase, but any growth in hotel values is expected to be slight. The Retail and Regional Malls categories rose moderately in FY 2004, increasing 2.91 and 6.95 percent, respectively. The abundance of retail space is anticipated to restrain the growth in these categories during FY 2005. Overall, the value of existing nonresidential properties is anticipated to experience a further decrease of 1.50 percent in FY 2005, primarily due to the office market in the County.

In addition to equalization, the remaining increase in Real Estate value is due to new construction or normal growth. New construction is expected to increase at a lower rate during FY 2005 as a result of economic conditions and a lack of buildable land in the County. Office construction will primarily be build-to-suit and no new hotel projects are anticipated. Residential construction is anticipated to be moderate. Overall, an increase of 1.74 percent due to new construction is projected for FY 2005 compared to an increase of 2.54 percent in FY 2004.

The FY 2004 revenue estimate for Current Personal Property Tax revenue represents base growth of 2.5 percent, offset by an estimated \$1.4 million as a result of revisions to the County's FY 2004 depreciation schedule for computer equipment. In FY 2005, Personal Property Tax revenues, which represent 18.5 percent of total General Fund revenue, are expected to increase 2.5 percent. Both the vehicle and business components are anticipated to experience moderate growth in FY 2005 as business increases slightly and the vehicle market remains healthy.

# FINANCIAL FORECAST

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Based on the Personal Property Tax Relief Act (PPTRA) of 1998, the Virginia General Assembly approved a plan to eliminate the Personal Property Tax on vehicles owned by individuals over a five-year period. In FY 1999, the first year of implementation, taxpayers were billed for the entire amount of tax levy and received a refund of 12.5 percent of the tax on the first \$20,000 of the value of their personal vehicle from the Commonwealth of Virginia. Vehicles valued less than \$1,000 were refunded 100 percent. In FY 2000, FY 2001, and FY 2002 through FY 2003, the PPTRA reduced the Personal Property Taxes paid by citizens by 27.5 percent, 47.5 percent, and 70 percent, respectively, with an offsetting reimbursement paid to the County by the Commonwealth. The percentage reduction in taxes paid by citizens is anticipated to remain at 70.0 percent in FY 2004. It should be noted that the PPTRA has no impact on the assessment or projection of total Personal Property Tax revenues; therefore, no assumption as to the rate of tax relief has been made for FY 2005.

Business activity and consumer spending are expected to be modest in FY 2005 and BPOL Tax revenues and Sales Tax receipts are both projected to rise 2.0 percent. Absent indicators of economic expansion, these categories have been held to the same rate of growth anticipated in FY 2004.

Interest earned on Investments is expected to increase in FY 2005 based on a forecast of a slight rise in interest rates and growth in the investment portfolio. During CY 2000, the Federal Reserve lowered interest rates 11 times, leading to a significant reduction in the yield earned on the County's investment portfolio. The average annual yield on investments fell from 6.24 percent in FY 2001 to 2.58 percent in FY 2002. During CY 2002 the Federal Reserve held rates constant until November, when rates were reduced 50 basis points. Based on the current interest rates, the yield on County investments is expected to be 1.4 percent in FY 2003 and FY 2004. In FY 2005, the yield on investment is expected to rise slightly to 1.5 percent.

Excluding revenues from the Commonwealth of Virginia associated with the reimbursement of Personal Property Taxes, Revenue from the Commonwealth and Federal Government is expected to decline \$9.4 million, or 7.5 percent, in FY 2004. Of this reduction, \$3.4 million is the result of one-time Federal pass-through funding received in FY 2003 for child care services and \$2.7 million is due to a projected decrease in the illegal alien grant received from the Federal government as FY 2003 represented payments for 2 years. The remaining decrease is due to reductions in state aid used to help balance the Commonwealth's budget in FY 2004. In FY 2005, Revenue from the Commonwealth is anticipated to remain constant with the FY 2004 level. This estimate may be optimistic if State revenue does not increase and aid to localities is cut once again. Revenue from the Federal Government is expected to drop in FY 2005, as potential funding for localities holding illegal aliens may be eliminated.

Building and Permit fee revenue is anticipated to decline 2.7 percent in FY 2003. This revenue is a reflection of the construction industry, as well as the size and complexity of projects submitted for review. The slowdown in FY 2003 is indicated by current year-to-date revenues, a decline in major site and subdivision plans submitted, and a reduction in the number of building permits issued. In FY 2004 and FY 2005, Building and Permit fee revenue is projected to stabilize and remain at the FY 2003 level. It should be noted that the expectation that Building and Permit fee revenue will not increase assumes a continuation of the same level of building activity projected to be achieved in FY 2003 and should not be viewed as a further reduction.

Revenue growth rates in these and other categories such as Vehicle Decals, Consumer Utility taxes and Charges for Services are shown in the following table:

# FINANCIAL FORECAST

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## REVENUE GROWTH RATES

| <b>Category</b>  | <b>FY 2003</b> | <b>FY 2004</b> | <b>FY 2005</b> |
|--|----------------|----------------|----------------|
| Real Estate Tax - Assessment Base                                | 15.14%         | 12.48%         | 7.15%          |
| Equalization   | 11.72%         | 9.94%          | 5.41%          |
| Residential  | 16.27%         | 14.55%         | 7.50%          |
| Nonresidential   | 0.52%          | -2.94%         | -1.50%         |
| Normal Growth  | 3.42%          | 2.54%          | 1.74%          |
| Personal Property Tax - Current <sup>1,2</sup>                   | 1.33%          | 2.50%          | 2.50%          |
| Local Sales Tax  | -1.43%         | 2.00%          | 2.00%          |
| Business, Professional and Occupational,<br>License (BPOL) Taxes | 0.00%          | 2.00%          | 2.00%          |
| Recordation/Deed of Conveyance                                   | 0.00%          | -17.56%        | 0.00%          |
| Vehicle Decals   | 1.73%          | 2.34%          | 2.30%          |
| Consumer Utility Taxes   | 2.00%          | 2.00%          | 2.00%          |
| Building Plan and Permit Fees                                    | -2.68%         | 0.00%          | 0.00%          |
| Charges for Services   | 5.16%          | 4.62%          | 2.05%          |
| State/Federal Revenue <sup>1</sup>                               | -1.57%         | -7.49%         | -1.64%         |
| <b>TOTAL REVENUE</b>   | <b>6.00%</b>   | <b>6.03%</b>   | <b>4.96%</b>   |

<sup>1</sup> The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

<sup>2</sup> Including the adjustments to the computer depreciation schedule, Personal Property Tax revenues are anticipated to grow 0.23 percent in FY 2003 and 2.24 percent in FY 2004.

## DISBURSEMENT ASSUMPTIONS

### Direct Expenditures

As noted earlier, increases in County expenditures presented herein reflect the projected growth in County revenues. As such, direct expenditures increase 4.96 percent in FY 2005. The projected direct expenditure funding level, requirements associated with pay for performance, market rate adjustments, health insurance, retirement plan increases, and inflationary growth will leave little flexibility for expansion of services necessitated by population growth or new facilities. In order to provide for compensatory and inflationary increases, as well as cost requirements associated with future new facilities, reductions will be required in other parts of the County's budget in order to stay within the Budget Guidelines.



# FINANCIAL FORECAST

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## Transfers Out

### **School Transfer**

The Financial Forecast includes an increase in the School transfer consistent with the rate of revenue growth as directed by the Budget Guidelines.

### **Metro**

The transfer requirements for Metro Operations and Construction reflect annual increases of 15.0 percent based on projected inflationary increases and infrastructure requirements for Metrorail and Metrobus service.

### **Debt Service**

The Debt Service requirements reflect increases required to support the level of bond sales proposed in the FY 2004 - 2008 Capital Improvement Program (With Future Years to 2013).

### **Paydown**

Paydown capital construction includes transfers from the General Fund to support construction and renovation of capital projects. The projected annual transfer for paydown construction is \$10.0 million. It should be noted that the County's paydown construction program had been constrained in the early and mid-1990's based on budget limitations, deferring maintenance and repair costs and new construction of necessary public improvements. The projected level of paydown funding through FY 2005 will provide for essential maintenance and repair in order to protect and extend the operation of County facilities.

### **Transfer to Fairfax-Falls Church Community Services Board**

The General Fund transfer supporting the Fairfax-Falls Church Community Services Board is consistent with the rate of revenue growth as directed by the Budget Guidelines.

### **Information Technology**

The General Fund supports the County's investment in major Information Technology (IT) initiatives. Based on a recommendation from the County's Information Technology Advisory Group, the Financial Forecast includes a \$15.0 million IT transfer in FY 2005. The County's Information Technology Advisory Group (ITAG), a private sector advisory group established by the County Executive to investigate the condition of the County's IT resources, recommended significant increases in County support of the IT infrastructure. Identifying a total requirement of \$95 million, the ITAG recommended annual spending of \$15 to \$20 million.

### **Other Transfers/County Transit**

An increase of 4.96 percent has been included for other transfers in FY 2005. A total of \$22.3 million is included for County Transit in FY 2005 based on a projected increase in costs associated with the CONNECTOR bus system and an increase in Commuter Rail contributions. The FY 2004 Advertised Budget Plan and the FY 2005 Forecast includes sufficient funding for the purchase of 15 replacement buses. Thereafter, annual funding in the amount of \$4.0 to \$5.0 million will be needed to provide for replacement of approximately 15 buses per year based on the age of the fleet and planned replacement.



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# Long-Term Financial Policies And Tools

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This section includes:

- ▶ *Ten Principles of Sound Financial Management (Page 159)*
- ▶ *Long-Term Financial Policies (Page 162)*
- ▶ *Ten Information Technology Strategic Directions (Page 168)*
- ▶ *Financial Management Tools and Planning Documents (Page 169)*

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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This section identifies some of the major policies, long-term financial management tools and planning documents which serve as guidelines for decisions and contribute directly to the outstanding fiscal reputation of the County. Adherence to these policies historically has enabled the County to borrow funds at the lowest possible interest rates available in the municipal debt market.

Fairfax County is proud to have been named "one of the best-managed jurisdictions in America" by *Governing* Magazine and the Government Performance Project (GPP). The GPP conducted a comprehensive study evaluating the management practices of 40 counties across the country and Fairfax County received an overall grade of "A-," one of only two jurisdictions to receive this highest grade.

The keystone to the County's ability to maintain its fiscal integrity is the continuing commitment of the County's Board of Supervisors. This commitment is evidenced by the County Board's adoption in 1975 of *Ten Principles of Sound Financial Management*, which remain the policy context in which financial decisions are considered and made. These principles relate primarily to the integration of capital planning, debt planning, cash management, and productivity as a means of ensuring prudent and responsible allocation of the County's resources.

In addition to the *Ten Principles of Sound Financial Management*, this section includes an overview of the County's long-term financial policies with a brief description of policies relating to the budget guidelines, reserves, internal financial controls, debt management, risk management, information technology, and investments. Long-term financial management tools and planning documents used by the County are also briefly described.

## Ten Principles of Sound Financial Management

The *Ten Principles of Sound Financial Management* adopted by the Board of Supervisors on October 22, 1975, endorsed a set of policies designed to contribute to the County's fiscal management and maintain the County's "triple A" bond rating. The County has maintained its superior rating in large part due to its firm adherence to these policies. The County's exceptional "triple A" bond rating gives its bonds an unusually high level of marketability and results in the County being able to borrow for needed capital improvements at low interest rates, thus realizing significant savings now and in the future for the citizens of Fairfax County.

From time to time the Board of Supervisors has amended the *Ten Principles of Sound Financial Management* in order to address changing economic conditions and management practices. Prior to FY 2003, the last amendment to the *Ten Principles* was in August of 1988. Since that time the County has experienced dramatic shifts in the economy and witnessed significant changes to financial tools and the markets. In the last few years interest rates have reached historic lows. There have also been many new opportunities to accomplish major capital improvements through the use of alternative financing while maintaining the County's fiscal integrity as required by the *Ten Principles*. Accomplishments such as Metro station parking garages, construction of Route 28, the opening of commuter rail, and construction of government facilities have all been attained in addition to a robust bond construction program. In the last 10 years the County has approved over \$1.5 billion of new debt at referendum, primarily for Schools; and refunded over \$1.0 billion of debt achieving approximately \$50 million in savings. Implementation of a Master Lease program and judicious use of short-term lease purchases for computer equipment, copier equipment, school buses, and energy efficient equipment have permitted the County and the Schools to maximize available technology while maintaining budgetary efficiency.

In FY 2003, amendments to the *Ten Principles* were necessary to address these changed conditions. The availability of resources, the application of new tools, and the expectations of the marketplace require prudent and responsible management as reflected by the financial policies. Staying current allows the County to continue to maintain its superior position and fiscal integrity.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

## Ten Principles of Sound Financial Management April 2002

1. **Planning Policy.** The planning system in the County will continue as a dynamic process, which is synchronized with the capital improvement program, capital budget and operating budget. The County's land use plans shall not be allowed to become static. There will continue to be periodic reviews of the plans at least every five years. Small area plans shall not be modified without consideration of contiguous plans. The Capital Improvement Program will be structured to implement plans for new and expanded capital facilities as contained in the County's Comprehensive Plan and other facility plans. The Capital Improvement Program will also include support for periodic reinvestment in aging capital and technology infrastructure sufficient to ensure no loss of service and continued safety of operation.
2. **Annual Budget Plans.** Annual budgets shall continue to show fiscal restraint. Annual budgets will be balanced between projected total funds available and total disbursements including established reserves.
  - a. A managed reserve shall be maintained in the General Fund at a level sufficient to provide for temporary financing of critical unforeseen disbursements of a catastrophic emergency nature. The reserve will be maintained at a level of not less than two percent of total Combined General Fund disbursements in any given fiscal year.
  - b. A Revenue Stabilization Fund (RSF) shall be maintained in addition to the managed reserve at a level sufficient to permit orderly adjustment to changes resulting from curtailment of revenue. The ultimate target level for the RSF will be three percent of total General Fund Disbursements in any given fiscal year. After an initial deposit, this level may be achieved by incremental additions over many years. Use of the RSF should only occur in times of severe economic stress. Accordingly, a withdrawal from the RSF will not be made unless the projected revenues reflect a decrease of more than 1.5 percent from the current year estimate and any such withdrawal may not exceed one half of the RSF fund balance in that year. Until the target level is reached, the Board of Supervisors will allocate to the RSF a minimum of 40 percent of non-recurring balances identified at quarterly reviews.
  - c. Budgetary adjustments which propose to use available general funds identified at quarterly reviews should be minimized to address only critical issues. The use of non-recurring funds should only be directed to capital expenditures to the extent possible.
  - d. The budget shall include funds for cyclic and scheduled replacement or rehabilitation of equipment and other property in order to minimize disruption of budgetary planning from irregularly scheduled monetary demands.
3. **Cash Balances.** It is imperative that positive cash balances exist in the General Fund at the end of each fiscal year. If an operating deficit appears to be forthcoming in the current fiscal year wherein total disbursements will exceed the total funds available, the Board will take appropriate action to balance revenues and expenditures as necessary so as to end each fiscal year with a positive cash balance.
4. **Debt Ratios.** The County's debt ratios shall be maintained at the following levels:
  - a. Net debt as a percentage of estimated market value shall be less than 3 percent.
  - b. Debt service expenditures as a percentage of General Fund disbursements shall not exceed 10 percent. The County will continue to emphasize pay-as-you-go capital financing. Financing capital projects from current revenues is indicative of the County's intent to use purposeful restraint in incurring long-term debt.
  - c. For planning purposes annual bond sales shall be structured such that the County's debt burden shall not exceed the 3 and 10 percent limits. To that end sales of general obligation bonds and general obligation supported debt will be managed so as not to exceed a target of \$200 million per year, or \$1 billion over 5 years, with a technical limit of \$225 million in any given year. Excluded from this cap are refunding bonds, revenue bonds or other non-General Fund supported debt.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

## Ten Principles of Sound Financial Management April 2002

- d. For purposes of this principle, debt of the General Fund incurred subject to annual appropriation shall be treated on a par with general obligation debt and included in the calculation of debt ratio limits. Excluded from the cap are leases secured by equipment, operating leases, and capital leases with no net impact to the General Fund.
- e. For purposes of this principle, payments for equipment or other business property, except real estate, purchased through long-term lease-purchase payment plans secured by the equipment will be considered to be operating expenses of the County. Annual General Fund payments for such leases shall not exceed 3 percent of annual General Fund disbursements, net of the School transfer. Annual equipment lease-purchase payments by the Schools and other governmental entities of the County should not exceed 3 percent of their respective disbursements.
5. **Cash Management.** The County's cash management policies shall reflect a primary focus of ensuring the safety of public assets while maintaining needed liquidity and achieving a favorable return on investment. These policies have been certified by external professional review as fully conforming to the recognized best practices in the industry. As an essential element of a sound and professional financial management process, the policies and practices of this system shall receive the continued support of all County agencies and component units.
6. **Internal Controls.** A comprehensive system of financial internal controls shall be maintained in order to protect the County's assets and sustain the integrity of the County's financial systems. Managers at all levels shall be responsible for implementing sound controls and for regularly monitoring and measuring their effectiveness.
7. **Performance Measurement.** To ensure Fairfax County remains a high performing organization all efforts shall be made to improve the productivity of the County's programs and its employees through performance measurement. The County is committed to continuous improvement of productivity and service through analysis and measurement of actual performance objectives and customer feedback.
8. **Reducing Duplication.** A continuing effort shall be made to reduce duplicative functions within the County government and its autonomous and semi-autonomous agencies, particularly those that receive appropriations from the General Fund. To that end, business process redesign and reorganization will be encouraged whenever increased efficiency or effectiveness can be demonstrated.
9. **Underlying Debt and Moral Obligations.** The proliferation of debt related to but not directly supported by the County's General Fund shall be closely monitored and controlled to the extent possible, including revenue bonds of agencies supported by the General Fund, the use of the County's moral obligation and underlying debt.
  - a. A moral obligation exists when the Board of Supervisors has made a commitment to support the debt of another jurisdiction to prevent a potential default, and the County is not otherwise responsible or obligated to pay the annual debt service. The County's moral obligation will be authorized only under the most controlled circumstances and secured by extremely tight covenants to protect the credit of the County. The County's moral obligation shall only be used to enhance the credit worthiness of an agency of the County or regional partnership for an essential project, and only after the most stringent safeguards have been employed to reduce the risk and protect the financial integrity of the County.
  - b. Underlying debt includes tax supported debt issued by towns or districts in the County, which debt is not an obligation of the County, but nevertheless adds to the debt burden of the taxpayers within those jurisdictions in the County. The issuance of underlying debt, insofar as it is under the control of the Board of Supervisors, will be carefully analyzed for fiscal soundness, the additional burden placed on taxpayers and the potential risk to the General Fund for any explicit or implicit moral obligation.
10. **Diversified Economy.** Fairfax County must continue to diversity its economic base by encouraging commercial and, in particular, industrial employment and associated revenues. Such business and industry must be in accord with the plans and ordinances of the County.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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Through the application of the *Ten Principles*, careful fiscal planning and sound financial management, Fairfax County has achieved a "triple A" bond rating from the three leading rating agencies. The County has held a Aaa rating from Moody's Investors Service since 1975, a AAA rating from Standard and Poor's Corporation since 1978, and a AAA rating from Fitch Investors Services since 1997. Fairfax County is one of only 23 counties in the country with "triple A" bond ratings from all three rating agencies.

Only a handful of jurisdictions, including Fairfax County, have received a "triple A" bond rating from Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investors Services:

- only 23 of the nation's 3,107 counties
- only 9 of the nation's 50 states
- only 15 of the nation's 22,529 cities

# LONG-TERM FINANCIAL POLICIES AND TOOLS

## LONG-TERM FINANCIAL POLICIES

The following is a description of the primary financial policies that are used to manage the County's resources and contribute to its outstanding fiscal condition. Each year during budget adoption, the Board of Supervisors reaffirms and approves budget guidelines for the next budget year. These guidelines then serve as a future budget development tool.

### Budget Guidelines

**On April 22, 2002, the Board of Supervisors reaffirmed and approved Budget Guidelines for Fiscal Year 2004.** These guidelines are considered an important tool in the budget development process and are to be considered during future budget deliberations.

1. The Board directs the County Executive to develop a budget for Fiscal Year 2004 that limits increases in expenditures to projected increases in revenue.
2. Information on the FY 2004 revenue and economic outlook should be forwarded to the Board for discussion in Fall 2002 so that guidance to the County Executive regarding the tax rate as well as the transfer to the Schools can be provided by the Board. If Real Estate assessments continue to increase significantly, the Board will direct the County Executive to develop a budget for FY 2004 that includes a reduction in the Real Estate Tax.
3. The available balances materializing at the Carryover and Third Quarter Reviews which are not required to support County expenditures of a critical nature or to address the Board's policy on the Revenue Stabilization Fund, be utilized as follows:

Of the remaining balance, one-half will be allocated to the Schools to support non-recurring requirements.

The County will review paydown construction requirements or other one-time items for allocation of the balance of these funds.

4. In order to eliminate structural imbalances between County resources and requirements, resources should be allocated with consideration for the continued availability of these funds:

Non-recurring funds will be directed toward non-recurring uses.

Only recurring resources may be targeted toward recurring expenses.

5. The County's policy concerning the utilization of recurring and non-recurring funds should be followed by the School Board. The School Board should not use non-recurring balances that may materialize during quarterly reviews on recurring expenditures in the annual budget.
6. I move that the Board direct the following reviews of County programs: Compensation Program and Personnel Policies; County Fees and Fares; Section 8 Operating Deficits; Seniors-on-the-Go Program; Community Services Board MR Graduate Program; County Replacement Funds; and Reorganization Opportunities.

## Managed Reserve

It is the policy of the Board of Supervisors to maintain a managed reserve in the General Fund at a level sufficient for temporary financing of unforeseen emergency needs and to permit orderly adjustment to changes resulting from termination of revenue sources through actions of other governmental bodies. The reserve will be maintained at a level not less than 2.0 percent of total General Fund disbursements in any given year. This reserve has been maintained since FY 1983.



# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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## **Revenue Stabilization Fund**

On September 13, 1999, the Board of Supervisors established a Revenue Stabilization Fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. The Revenue Stabilization Fund has a target balance of 3.0 percent of General Fund disbursements. The Fund is separate and distinct from the County's 2.0 percent Managed Reserve; however, the aggregate balance of both reserves shall not exceed 5.0 percent of General Fund disbursements. It is anticipated that the target balance of 3.0 percent of General Fund disbursements will be accomplished by transferring funds from the General Fund over a multi-year period. The Board of Supervisors determined that a minimum of 40 percent of non-recurring balances identified at quarterly reviews would be transferred to the Revenue Stabilization Fund. Additionally, the Fund will retain the interest earnings on this balance, and the retention of interest will continue until the Reserve is fully funded.

The Revenue Stabilization Fund will not be used as a method of addressing the demand for new or expanded services; it is solely to be used as a financial tool in the event of an economic downturn. Therefore, three specific criteria that must be met in order to make a withdrawal from the Fund include:

- Projected revenues must reflect a decrease greater than 1.5 percent from the current year estimate,
- Withdrawals must not exceed one-half of the fund balance in any fiscal year, and
- Withdrawals must be used in combination with spending cuts or other measures.

## **Other Reserves**

In addition, to the Managed Reserve and the Revenue Stabilization Fund, the County has several reserves maintained within various funds. These reserves are necessary to provide a source of funding for planned replacement of major equipment or infrastructure over several years, or to maintain the necessary debt service reserves required to support the County's obligations on bond funded programs. For example, the County maintains a vehicle replacement reserve within the Department of Vehicle Services to plan for vehicle replacement once age, mileage, and condition criteria have been met. General Fund monies are set aside each year over the life of the existing vehicle in order to pay for its replacement. Helicopter, ambulance, and large apparatus replacement funds are also maintained for the Police and Fire and Rescue Departments. Fixed payments to these reserves are made annually to ensure funding is available at such time that the equipment must be replaced. The County also manages a Personal Computer (PC) Replacement Fund. This reserve ensures that funding is available for future replacements to remain consistent with the advancements of technology. Another example of a County maintained reserve is the Sewer Bond Debt Reserve which was established to provide one year of principle and interest for the 1993 and 1996 bond series as required by the Sewer System's General Bond Resolution.

## **Third Quarter/Carryover Reviews**

The Department of Management and Budget conducts a Third Quarter Review on the current year Revised Budget Plan which includes a detailed analysis of expenditure requirements. All operating agencies and funds are reviewed during the Third Quarter Review and adjustments are made to the budget as approved by the Board of Supervisors. Section 15.1162.1 of the *Code of Virginia* requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than \$500,000 or 1.0 percent of revenues. The Board's adopted budget guidelines indicate that any balances identified throughout the fiscal year, which are not required to support expenditures of a legal or emergency nature, must be held in reserve.

# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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Carryover represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the prior year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. All operating agencies and funds are reviewed during the Carryover Review and adjustments are made to the budget as approved by the Board of Supervisors. Again, the *Code of Virginia* requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than \$500,000 or 1.0 percent of revenues.

## **Cash Management/Investments**

Maintaining the safety of the principal of the County's public investment is the highest priority in the County's cash management policy. The secondary and tertiary priorities are the maintenance of liquidity of the investment and optimization of the rate of return within the parameters of the *Code of Virginia*, respectively. Funds held for future capital projects are invested in accordance with these objectives, and in such a manner so as to ensure compliance with U.S. Treasury arbitrage regulations. A senior interagency Investment Committee develops investment policies and oversees the effectiveness of portfolio management in meeting policy goals.

The County maintains cash and temporary investments in several investment portfolios. A general investment portfolio holds investments purchased by the County for the pooled cash and general obligation bond funds. Investments for this portfolio are held by a third-party custodian. Other portfolios are managed to meet the specific needs of County entities, such as, the Resource Recovery Bonds, the Fairfax County Economic Development Authority Parking Revenue Bonds (the Vienna and Huntington Metrorail Projects), Sewer Revenue Bonds, Housing Bonds, and the Equipment Acquisitions Fund. Investments for all portfolios are held by a third-party custodian.

Except where prohibited by statutory or contractual constraints, the General Fund is credited with interest earned in the general investment pool. Non-General Fund activities that earn interest through centralized investment management contribute to the cost of portfolio management by way of a market-based administrative charge that accrues to the General Fund.

## **Debt Management/Capital Improvement Planning**

The Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. Specifically, debt service expenditures as a percentage of General Fund disbursements should remain under 10.0 percent and the percentage of debt to estimated market value of assessed property should remain under 3.0 percent. The County continues to maintain these debt ratios, as illustrated below:

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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## Net Debt as a Percentage of Market Value of Taxable Property

| <u>Fiscal Year Ending</u> | <u>Net Bonded<br/>Indebtedness</u> | <u>Estimated Market Value</u> | <u>Percentage</u> |
|---------------------------|------------------------------------|-------------------------------|-------------------|
| 2000                      | 1,380,266,450                      | 92,692,600,000                | 1.49%             |
| 2001                      | 1,442,682,525                      | 101,048,500,000               | 1.43%             |
| 2002 <sup>1</sup>         | 1,656,138,600                      | 113,824,500,000               | 1.45%             |
| 2003 (est.) <sup>1</sup>  | 1,713,999,675                      | 128,475,900,000               | 1.33%             |
| 2004 (est.) <sup>1</sup>  | 1,790,740,752                      | 142,661,200,000               | 1.26%             |

<sup>1</sup> Beginning in FY 2002, the ratio includes outstanding Lease Revenue bonds for the Pennino and Herrity Buildings and outstanding Certificates of Participation for the South County Government Center in addition to General Obligation Bonds, Literary Loans and Special Revenue Bonds for Community Centers. In addition, sales of \$192.30 million for FY 2003 and \$214.73 million for FY 2004 have been included for projection purposes.

## Debt Service Requirements as a Percentage of Combined General Fund Disbursements

| <u>Fiscal Year Ending</u> | <u>Debt Service<br/>Requirements</u> | <u>General Fund<br/>Disbursements</u> | <u>Percentage</u> |
|---------------------------|--------------------------------------|---------------------------------------|-------------------|
| 2000                      | 176,060,037                          | 2,000,540,810                         | 8.8%              |
| 2001                      | 184,300,168                          | 2,152,979,627                         | 8.6%              |
| 2002 <sup>1</sup>         | 200,992,359                          | 2,294,527,776                         | 8.8%              |
| 2003 (est.) <sup>1</sup>  | 222,411,245                          | 2,475,232,199                         | 9.0%              |
| 2004 (est.) <sup>1</sup>  | 220,868,116                          | 2,577,297,381                         | 8.6%              |

<sup>1</sup> Beginning in FY 2002, the ratio includes debt service on Lease Revenue bonds for the Pennino and Herrity Buildings and Certificates of Participation for the South County Government Center in addition to General Obligation Bonds, Literary Loans and Special Revenue Bonds for Community Centers.

Per capita debt is also an important measure used in analyses of municipal credit. Fairfax County has historically had moderate to low per capita debt and per capita debt as a percentage of per capita income due to its steady population growth, and growth in the assessed valuation of property and personal income of residents, combined with a record of rapid repayment of capital debt. Per capita debt as a percentage of per capita income as of June 30, 2002 was 3.03 percent and has remained less than 4.0 percent since 1981.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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The *Ten Principles of Sound Financial Management* establish as a financial guideline a self-imposed limit on the level of the average annual bond sale. Actual bond issues are carefully sized with a realistic assessment of the need for funds, while remaining within the limits established by the Board of Supervisors. In addition, the actual bond sales are timed for the most opportune entry into the financial markets.

The policy guidelines enumerated in the *Ten Principles of Sound Financial Management* also express the intent of the Board of Supervisors to encourage greater industrial development in the County and to minimize the issuance of underlying indebtedness by towns and districts located within the County.

It is County policy to balance the need for public facilities, as expressed by the countywide land use plan, with the fiscal capacity of the County to provide for those needs. The five-year Capital Improvement Program (CIP), submitted annually to the Board of Supervisors, is the vehicle through which the stated need for public facilities is analyzed against the County's ability to pay and stay within its self-imposed debt guidelines as articulated in the *Ten Principles of Sound Financial Management*. The CIP is supported largely through long-term borrowing that is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

## Pay-as-you-go Financing

Although a number of options are available for financing the proposed capital improvement program, including bond proceeds and grants, it is the policy of the County to balance the use of the funding sources against the ability to utilize current revenue or pay-as-you-go financing. While major capital facility projects are funded through the sale of general obligation bonds, the Board of Supervisors, through its *Ten Principles of Sound Financial Management*, continues to emphasize the importance of maintaining a balance between pay-as-you-go financing and bond financing for capital projects. Financing capital projects from current revenues indicates the County's intent to show purposeful restraint in incurring long-term debt. No explicit level or percentage has been adopted for capital projects from current revenues as a portion of either overall capital costs or of the total operating budget. The decision for using current revenues to fund a capital project is based on the merits of the particular project in relation to an agreed upon set of criteria. It is the Board of Supervisors' policy that non-recurring revenues should not be used for recurring expenditures.

## Risk Management

Continuing growth in County assets and operations perpetuates the potential for catastrophic losses resulting from inherent risks that remain unidentified and unabated. In recognition of this, the County has adopted a policy of professional and prudent management of risk exposures.

To limit the County's risk exposures, a Risk Management Steering Committee was established in 1986 to develop appropriate policies and procedures. The County Risk Manager is responsible for managing a countywide program. The program objectives are as follows:

- ◆ To protect and preserve the County's assets and workforce against losses that could deplete County resources or impair the County's ability to provide services to its citizens.
- ◆ To institute all practical measures to eliminate or control injury to persons, loss to property or other loss-producing conditions.
- ◆ To achieve such objectives in the most effective and economical manner.

While the County's preference is to fully self-insure, various types of insurance such as workers' compensation, automobile, and general liability insurance remain viable alternatives when they are available at an affordable price.

# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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## **Pension Plans**

The County funds the retirement costs for four separate retirement systems including: Educational Employees Supplemental Retirement System, Police Officers Retirement System, Fairfax County Employees' Retirement System and Uniformed Retirement System. These retirement systems are administered by the County and are made available to Fairfax County government and school employees in order to provide financial security when they reach an older age or cannot work due to disability. In addition, professional employees of the Fairfax County School Board participate in a plan sponsored and administered by the Virginia Retirement System. The Board of Supervisors reviews the Police Officers Retirement System, Fairfax County Employees' Retirement System and the Uniformed Retirement System plans annually and takes action to fund the County's obligation based on a corridor approach to employer contributions. The corridor approach requires that the systems funding ratios fall within a minimum funding ratio of 90 percent and a maximum funding ratio of 120 percent. In the corridor method of funding a fixed contribution rate is assigned to each System and the County contributes at the fixed rate unless the System's funding ratio falls outside of a pre-selected corridor. Once outside the corridor, the County rate is either increased or decreased to accelerate or decelerate the funding until the ratio falls back within the corridor. The only other changes to employer contributions will be if benefit enhancements are approved. The corridor approach adds stability to the employer contribution rates and at the same time provides adequate funding for the Retirement Systems.

The School Board reviews the Educational Employees Supplemental Retirement plan annually and takes action to fund the County's obligation based on actuarial valuations that are usually performed annually. Benefits are defined in each system according to the requirements of an ordinance of the Fairfax County Code. Each retirement system is governed by a Board of Trustees whose function is the general administration and operation of the system. Each Board has full power to invest and reinvest the accumulated monies created by the systems in accordance with the laws of the Commonwealth as they apply to fiduciaries investing such funds. Investment managers are hired by each Board and operate under the direction of the Boards' investment objectives and guidelines. Each Board meets once a month to review the financial management of the funds and to rule on retirement applications.

## **Grants**

County policy requires that all applications and acceptance of grant funds over \$5,000 must be approved by the Board of Supervisors. Each grant application is reviewed for the appropriateness and desirability of the program or service. Upon completion of the grant, programs are reviewed on a case-by-case basis to determine whether the program should be continued utilizing County funds. The County has no obligation to continue either grant-funded positions or grant-funded programs, if continued grant funding is not available.

On November 20, 2000, the Board of Supervisors established a new County policy for grant applications and awards of \$5,000 or less that meet certain requirements. If a grant is \$5,000 or less, does not require a Local Cash Match, does not create new positions, and if the grantor does not require Board of Supervisors' approval, the agency can work directly with the Department of Management and Budget to receive the award and reallocate funding from the anticipated/unanticipated reserve directly to the agency. For any grant that does not meet all of the specified criteria, the agency must obtain Board of Supervisors' approval in order to apply for or accept the grant award.

## **Contributory Policies**

To improve the general health and welfare of the community, as well as leverage scarce resources, it is the policy of the Board of Supervisors to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit, or quasi-government entities. Because public funds are being appropriated, funds provided to designated contributory agencies are currently made available contingent upon submission and review of financial reports. This oversight activity includes program reporting requirements that require designated contributories to describe accurately, in a manner prescribed by the County Executive, the level and quality of services provided to County residents.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

## Information Technology

The following ten strategic directions are fundamental principles upon which Fairfax County will base its Information Technology (IT) decisions in the upcoming years. These are intended to serve as guidelines to assist County managers in applying information technology to achieve business goals.

### Ten Fundamental Principles of Information Technology

In addition to the Department of Information Technology's Mission and Goals, Fairfax County Information Technology (IT) projects and processes are guided by ten fundamental principles approved by the Board of Supervisors in 1996, and updated in 2003.

1. Our ultimate goal is to provide citizens, the business community, and County employees with timely, convenient access to appropriate information and services through the use of technology.
2. Business needs drive information technology solutions. Strategic partnerships will be established between the stakeholders and County so that the benefits of IT are leveraged to maximize the productivity of County employees and improve customer services.
3. Evaluate business processes for redesign opportunities before automating them. Use new technologies to make new business methods a reality. Exploit functional commonality across organizational boundaries.
4. Manage Information Technology as an investment.
  - Annually allocate funds sufficient to cover depreciation to replace systems and equipment before life-cycle end. Address project and infrastructure requirements through a multi-year planning and funding strategy.
  - Manage use of funds at the macro level in a manner that provides for optimal spending across the investment portfolio aligned to actualized project progress.
  - Look for cost-effective approaches to improving "legacy systems". Designate systems as "classic" and plan their modernization. This approach will help extend investments and system utility.
  - Invest in education and training to ensure the technical staffs in central IT and user agencies understand and can apply current and future technologies.
5. Implement contemporary, but proven, technologies. Fairfax County will stay abreast of emerging trends through an ongoing program of technology evaluation. New technologies often will be introduced through pilot projects where both the automation and its business benefits and costs can be evaluated prior to any full-scale adoption.
6. Hardware and software shall adhere to open (vendor-independent) standards and minimize proprietary solutions. This approach will promote flexibility, inter-operability, cost effectiveness, and mitigate the risk of dependence on individual vendors.
7. Provide a solid technology infrastructure as the fundamental building block of the County's IT architecture to support reliability, performance and security of the County's information assets. Manage and maintain the enterprise network as an essential communications channel connecting people to information and process via contemporary server platforms and workstations. It will provide access for both internal and external connectivity; will be flexible, expandable, and maintainable; be fully integrated using open standards and capable of providing for the unimpeded movement of data, graphics, image, video, and voice.
8. Approach IT undertakings as a partnership of central management and agencies providing for a combination of centralized and distributed implementation. Combine the responsibility and knowledge of central management, agency staff, as well as outside contract support, within a consistent framework of County IT architecture and standards. Establish strategic cooperative arrangements with public and private enterprises to extend limited resources.

# LONG-TERM FINANCIAL POLICIES AND TOOLS

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9. Consider the purchase and integration of top quality, commercial-off-the-shelf (COTS) software requiring minimal customization as the first choice to speed the delivery of new business applications. This may require redesigning some existing work processes to be compatible with beneficial common practice capabilities inherent in many off-the-shelf software packages, and, achieves business goals. In consideration of this, it is recognized that certain county agencies operate under business practices that have in established in response to specific local interpretations and constraints and that in these instances, the institutionalization of these business practices may make the acquisition of COTS software not feasible. Develop applications using modern, efficient methods and laborsaving tools in a collaborative application development environment following the architectural framework and standards. An information architecture supported by a repository for common information objects (e.g., databases, files, records, methods, application inventories); repeatable processes and infrastructures will be created, shared and reused.
10. Capture data once in order to avoid cost, duplication of effort and potential for error and share the data whenever possible. Establish and use common data and common databases to the fullest extent. A data administration function will be responsible for establishing and enforcing data policy, data sharing and access, data standardization, data quality, identification and consistent use of key corporate identifiers.

## FINANCIAL MANAGEMENT TOOLS AND PLANNING DOCUMENTS

This section is intended to provide a brief description of some of the financial management tools and long-range planning documents used by the County.

### **Budget**

The primary financial management tool used by the County is the annual budget process. This involves a comprehensive examination of all expenditure and revenue programs of the County, complete with public hearings and approval by the Board of Supervisors.

### **Capital Improvement Program (CIP)**

The Board of Supervisors annually considers and adopts a five-year Capital Improvement Program (CIP) which supports and implements the Comprehensive Plan. The CIP includes five years of project planning and forecasts project requirements for an additional five-year period. The CIP helps to balance the need for public facilities identified by the Comprehensive Plan with the County's fiscal resources and serves as a planning guide for the construction of general County facilities, schools, and public utilities. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates, as well as the timely scheduling of bond referenda.

The CIP is an integral element of the County's budgeting process. The Capital Budget is the foundation for the first year of the advertised five-year CIP. The remaining four years in the CIP serve as a general planning guide. Future planning requirements five years beyond the CIP period are also included. The CIP is supported largely through long-term borrowing, which is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

Beginning in FY 2003 the Board of Supervisors approved a series of significant improvements to the capital planning process. For the first time the Board adopted the Principles of Sound Capital Improvement Planning and Criteria for Recommending Capital Projects. Among other things the principles establish the County's Comprehensive Plan as the basis for capital planning requirements and emphasize the principle of life-cycle planning for capital facilities. In FY 2004 this effort continues with the first time application of these principles and criteria to recommended projects. In addition significant improvements to the format of the CIP have been completed. Beginning in FY 2004, the CIP is presented at the same time and as an integral part of the Budget Plan, included on the distributed CD of the budget and on the County's website.

# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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## **Revenue Forecast**

Revenue estimates are monitored on a monthly basis to identify any potential trends that would significantly impact the revenue sources. A Revenue Task Force meets regularly to review current construction trends, the number of authorized building permits, housing sales, mortgage rates, and other economic data which impact Real Estate Tax revenue collections. In addition, the Revenue Task Force uses statistical models to estimate such revenue categories as: the Personal Property Tax; Local Sales Tax; Business, Professional, and Occupational License Tax; Consumer Utility Tax; Automobile Decal Tax; and Recordation Tax.

## **Financial Forecast**

A forecast of Combined General Fund receipts and disbursements is developed as part of each year's budget process and is updated periodically. Individual and aggregate revenue categories, as well as expenditures, are projected by revenue and/or expenditure type. Historical growth rates, inflation assumptions, and County expenditure priorities are all used in developing the forecast. This tool is used as a planning document for developing the budget guidelines and for evaluating the future impact of current year decisions.

## **Fiscal Impact Review**

It is County policy that all items having potential fiscal impact be presented to the Board of Supervisors for review. Effective management dictates that the Board and County citizens be presented with the direct and indirect costs of all items as part of the decision making process. In addition to its preliminary review of items presented to the Board of Supervisors, County staff also review State and Federal legislative items, which might result in a fiscal or policy impact on the County.

## **Management Initiatives**

The County has undertaken several management initiatives in its ongoing mission to make its government more productive, streamlined, and efficient.

### **Information Technology Initiatives**

The County is committed to providing the necessary investment in information technology, realizing the critical role it plays in improving business processes and customer service. Fund 104, Information Technology Fund, was established to accelerate the redesign of business processes to achieve large-scale improvements in service quality and to provide adequate enterprise-wide technological infrastructure. Consequently, the County is consolidating its investments to accommodate and leverage technological advancements and growth well into the 21st century. Management continues to explore and monitor all areas of County government as potential candidates for further information technology enhancements and/or modifications.

### **Performance Measurement**

Beginning in FY 1998, Fairfax County management initiated a Performance Measurement system to ensure greater accountability to the citizens of Fairfax County, as well as provide better information for resource allocation decisions and enhance continuous improvement efforts. This system supports the regular collection of specific information regarding the results of service in Fairfax County. The County's performance measurement methodology links agency mission and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. The system places strong emphasis on these quantified objectives linked to a complete "Family of Measures" including output, efficiency, service quality, and outcome measures. The outcome measure is the most important as it reflects the benefits County services have on customers, both internal and external (citizens). The Performance Measurement initiative continues to evolve. In order to improve its effectiveness, it will be an integral component of agency strategic plans under development in FY 2003. The linkage of performance measures with agency mission and strategies will further enhance accountability.



# **LONG-TERM FINANCIAL POLICIES AND TOOLS**

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## **Performance Management/Pay for Performance**

In FY 2001, a new performance management system for non-public safety employees was implemented. This system is based on an on-going dialogue between employees and supervisors regarding performance and expectations. In addition, the system focuses on employee evaluations, developing specific requirements for the employee's position, and links pay increases directly with performance. All employees are eligible for variable pay increases of 0, 2.5, 3, 3.5, 4, 4.5, 5, 5.5, 6, 6.5, or 7 percent, depending on their annual performance rating. In addition, high performing employees at the top of their pay range are eligible for either a 3 or 5 percent annual lump sum bonus. As with the Performance Measurement initiative, Performance Management/Pay for Performance will continue to be monitored and fine-tuned to achieve a system that is both effective and financially viable.

## **Strategic Planning**

At the beginning of FY 2003, the County Executive convened a Leadership Forum to begin a countywide strategic thinking and planning initiative. While a number of agencies already have strategic plans, the County Executive wants to ensure that all are linked to the County's Core Purpose and Vision Elements so that limited resources are appropriately allocated to achieve the community's objectives as articulated by the Board of Supervisors. By the fall of 2003, all agencies will have a clear strategic plan that connects all employees to the County's mission and vision.



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# Financial, Statistical, And Summary Tables

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This section includes:

- ▶ *Explanation of Schedules  
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- ▶ *General Fund Statement  
(Page 176)*
- ▶ *Summary of Appropriated Funds  
(Page 181)*
- ▶ *Tax Rates and Assessed  
Valuation (Page 192)*
- ▶ *Summary of Revenues  
(Page 199)*
- ▶ *Summary of Expenditures  
(Page 215)*
- ▶ *Summary of Positions  
(Page 229)*

# EXPLANATION OF SCHEDULES

## General Fund Statement

**General Fund Statement:** Presents information for Fund 001, General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements, including revenues, transfers in from other funds, expenditures and transfers out to other funds.

**General Fund Direct Expenditures:** Provides expenditure information, organized by Program Area and agency, with totals included for each Program Area and for the entire General Fund.

## Summary of Appropriated Funds by Type

**Summary of Appropriated Funds:** Includes Budget Year Summary of Beginning Balance, Revenues, Transfers In, Expenditures, and Transfers Out for all Appropriated Funds.

**Revenue and Receipts by Fund - Summary of Appropriated Funds:** Includes revenues for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

**Expenditures by Fund - Summary of Appropriated Funds:** Includes expenditures for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

**Changes in Fund Balance - Summary of Appropriated Funds:** Includes changes in fund balance for all appropriated funds by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

## Tax Rates and Assessed Valuation

**Summary of County Tax Rates:** Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Consumer Utilities, E-911 Fees, Sewage, Refuse Collection and Disposal, and special taxing districts.

**Assessed Valuation, Tax Rates, Levies and Collections:** Details the assessed valuation and levy of taxable Real Estate and Personal Property, reports actual and estimated collections and reflects the percentage of the total levy collected.

## Summary of Revenues

**General Fund Revenues:** Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year.

**Revenue from the Commonwealth & Revenue from the Federal Government:** Summarizes revenues from the Commonwealth of Virginia and from the Federal government by fund for the prior, current and upcoming fiscal year.

## Summary of Expenditure Categories

**Personnel Services Summary:** Summarizes Personnel Services funding by major expense categories (regular salaries, COLA/MRA, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported funds, and Other Funds.

**Personnel Services by Agency:** Displays Personnel Services funding, organized by Fund, Program Area, and agency or fund.

## ***Summary of Employee Benefit Costs***

***by Category:*** Provides a breakdown of expenditures for all employee benefits by individual category, including health insurance, life insurance, FICA, unemployment, workers compensation, employee assistance programs and training.

***Distribution of Fringe Benefits by General Fund Agency:*** Combines personnel services, operating expenses, and capital equipment with fringe benefits expenditures for each General Fund agency to reflect a total cost per agency.

***Summary of General Fund Operating Expenditures by Object Code:*** Provides a breakdown of General Fund Operating Expenses by major expenditure categories (object codes) for the prior, current and upcoming fiscal year.

***Capital Equipment Funding Summary:*** Presents funding for equipment valued in excess of \$5,000. Includes items such as vehicles, furniture and computer equipment. Breakdown provided by categories of purchases (new, replacement, lease or new facility).

***County-Funded Programs for School-Related Services:*** Summarizes all Fairfax County contributions to school-related programs. Congregating the General Fund transfer to the Schools, school debt service, and the numerous school-related programs funded in County agency budgets, reflects a more complete picture of how much the County spends on its schools on an annual basis. Provides additional expenditure data on County-funded programs for youth services (non-school related youth programs) and County-administered programs for school related services, including programs for which the County has administrative oversight, but not sole funding responsibility.

## **Summary of Positions**

***Regular Positions All Funds:*** Displays the number of General Fund positions by Program Area, the number of positions in the General Fund Supported funds, and in Other funds.

***Summary of Position Changes:*** Provides the total position count for all agencies and funds with funding appropriated by the Board of Supervisors. The change in the position count for each year is broken out into categories, including positions which have been "Abolished", were necessary to support "New Facilities", or required for "Other Changes", including workload increases. Also included is the number of positions that were added by the Board of Supervisors at other times during the fiscal year, i.e. "Other Reviews."

***Position Changes Detail:*** Narrative detailing position changes for the upcoming fiscal year.

***Position Summaries:*** Details the position count and staff year equivalents (SYE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions.

**FY 2004 ADVERTISED GENERAL FUND STATEMENT  
FUND 001, GENERAL FUND**

|  | FY 2002<br>Actual      | FY 2003<br>Adopted<br>Budget Plan | FY 2002<br>Carryover | Other Actions<br>July - January | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|--|------------------------|-----------------------------------|----------------------|---------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Beginning Balance <sup>1</sup></b>      | <b>\$84,169,489</b>    | <b>\$46,457,565</b>               | <b>\$42,147,096</b>  | <b>\$5,964,398</b>              | <b>\$94,569,059</b>               | <b>\$49,504,644</b>                  | <b>(\$45,064,415)</b>                  | <b>-47.65%</b>              |
| <b>Revenue <sup>2</sup></b>                |                        |                                   |                      |                                 |                                   |                                      |  |                             |
| Real Property Taxes                        | \$1,233,203,875        | \$1,384,758,240                   | \$0                  | \$2,111,063                     | \$1,386,869,303                   | \$1,528,949,445                      | \$142,080,142                          | 10.24%                      |
| Personal Property Taxes <sup>3</sup>       | 282,889,998            | 267,236,545                       | 0                    | 2,698,263                       | 269,934,808                       | 272,808,779                          | 2,873,971                              | 1.06%                       |
| General Other Local Taxes                  | 360,262,632            | 355,199,911                       | (1,321,041)          | 5,340,698                       | 359,219,568                       | 362,443,906                          | 3,224,338                              | 0.90%                       |
| Permits, Fees & Regulatory Licenses        | 28,609,183             | 29,354,826                        | 0                    | (1,286,264)                     | 28,068,562                        | 28,371,322                           | 302,760                                | 1.08%                       |
| Fines & Forfeitures                        | 10,318,703             | 10,997,380                        | 0                    | (175,955)                       | 10,821,425                        | 12,006,933                           | 1,185,508                              | 10.96%                      |
| Revenue from Use of Money & Property       | 28,233,572             | 32,737,042                        | (11,990,319)         | (4,441,599)                     | 16,305,124                        | 16,372,803                           | 67,679                                 | 0.42%                       |
| Charges for Services                       | 35,241,909             | 34,906,731                        | 0                    | 2,152,471                       | 37,059,202                        | 38,771,557                           | 1,712,355                              | 4.62%                       |
| Revenue from the Commonwealth <sup>3</sup> | 277,978,231            | 281,948,245                       | 12,956               | (4,158,319)                     | 277,802,882                       | 280,459,841                          | 2,656,959                              | 0.96%                       |
| Revenue from the Federal Government        | 37,674,830             | 38,820,556                        | 4,757,368            | 3,392,440                       | 46,970,364                        | 39,909,475                           | (7,060,889)                            | -15.03%                     |
| Recovered Costs/Other Revenue              | 5,899,819              | 5,677,428                         | 0                    | (373,266)                       | 5,304,162                         | 5,395,848                            | 91,686                                 | 1.73%                       |
| <b>Total Revenue</b>                       | <b>\$2,300,312,752</b> | <b>\$2,441,636,904</b>            | <b>(\$8,541,036)</b> | <b>\$5,259,532</b>              | <b>\$2,438,355,400</b>            | <b>\$2,585,489,909</b>               | <b>\$147,134,509</b>                   | <b>6.03%</b>                |
| <b>Transfers In</b>                        |                        |                                   |                      |                                 |                                   |                                      |  |                             |
| 105 Cable Communications                   | \$1,614,594            | \$1,465,732                       | \$0                  | \$0                             | \$1,465,732                       | \$1,396,150                          | (\$69,582)                             | -4.75%                      |
| 503 Department of Vehicle Services         | \$3,000,000            | 1,700,000                         | 0                    | 0                               | 1,700,000                         | 0                                    | (1,700,000)                            | -100.00%                    |
| <b>Total Transfers In</b>                  | <b>\$4,614,594</b>     | <b>\$3,165,732</b>                | <b>\$0</b>           | <b>\$0</b>                      | <b>\$3,165,732</b>                | <b>\$1,396,150</b>                   | <b>(\$1,769,582)</b>                   | <b>-55.90%</b>              |
| <b>Total Available</b>                     | <b>\$2,389,096,835</b> | <b>\$2,491,260,201</b>            | <b>\$33,606,060</b>  | <b>\$11,223,930</b>             | <b>\$2,536,090,191</b>            | <b>\$2,636,390,703</b>               | <b>\$100,300,512</b>                   | <b>3.95%</b>                |
| <b>Direct Expenditures</b>                 |                        |                                   |                      |                                 |                                   |                                      |  |                             |
| Personnel Services                         | \$477,708,903          | \$513,704,866                     | \$3,870,074          | \$264,003                       | \$517,838,943                     | \$545,136,717                        | \$27,297,774                           | 5.27%                       |
| Operating Expenses                         | 291,792,138            | 309,005,021                       | 22,573,717           | (281,055)                       | 331,297,683                       | 309,682,089                          | (21,615,594)                           | -6.52%                      |
| Recovered Costs                            | (29,440,398)           | (31,795,876)                      | (289,323)            | 1,529                           | (32,083,670)                      | (38,245,224)                         | (6,161,554)                            | 19.20%                      |
| Capital Equipment                          | 4,460,980              | 3,782,456                         | 2,296,735            | 15,523                          | 6,094,714                         | 3,930,087                            | (2,164,627)                            | -35.52%                     |
| Fringe Benefits                            | 110,429,460            | 120,670,575                       | 3,345,997            | 0                               | 124,016,572                       | 133,620,826                          | 9,604,254                              | 7.74%                       |
| <b>Total Direct Expenditures</b>           | <b>\$854,951,083</b>   | <b>\$915,367,042</b>              | <b>\$31,797,200</b>  | <b>\$0</b>                      | <b>\$947,164,242</b>              | <b>\$954,124,495</b>                 | <b>\$6,960,253</b>                     | <b>0.73%</b>                |



## FY 2004 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

| FY 2002<br>Actual | FY 2003<br>Adopted<br>Budget Plan | FY 2002<br>Carryover | Other Actions<br>July - January | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|-------------------|-----------------------------------|----------------------|---------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
|-------------------|-----------------------------------|----------------------|---------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|

<sup>1</sup> The FY 2003 Revised Beginning Balance reflects audit adjustments for revenue and expenditures and a FY 2002 Beginning Balance adjustment for compensated absences as included in the FY 2002 Comprehensive Annual Financial Report (CAFR). The FY 2002 Audit package detailing all of these changes will be included in the *FY 2003 Third Quarter Review*. As a result, the FY 2003 Revised beginning balance has been increased by \$5,606,573 for balance adjustments associated with compensated absences, \$321,236 for revenues and \$36,589 based on expenditure reductions for a net increase of \$5,964,398.

<sup>2</sup> *FY 2003 Revised Budget Plan* revenues reflect an increase of \$5,259,532 based on revised revenue estimates of November 2002. The *FY 2003 Third Quarter Review* will contain a detailed explanation of these changes.

<sup>3</sup> Personal Property Taxes 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>4</sup> In accordance with the Board adopted guidelines for the FY 2004 Budget, the proposed County General Fund transfer for school operations in FY 2004 totals \$1,238,475,201 an increase of \$70,432,948 or 6.03% over the *FY 2003 Revised Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 13, 2003 is \$1,241,628,915 an increase of \$73,586,662 or 6.3% over the FY 2003 transfer level. In order to fully fund this \$3,153,714 increase over the Budget Guidelines, additional resources would need to be considered by the Board of Supervisors.

<sup>5</sup> The *FY 2003 Revised Budget Plan* ending balance reflects available funding of \$11.35 million which includes the available balance after Carryover actions of \$0.13 million, the impact of FY 2002 audit adjustments for \$5.96 million and the FY 2003 revised revenue estimates of \$5.26 million. This amount is held in reserve for anticipated *FY 2003 Third Quarter Review* disbursement requirements, including public safety overtime, CSA and West Nile Virus. Further details will be included as part of the *FY 2003 Third Quarter Review* package.

<sup>6</sup> The FY 2004 Advertised Budget Plan ending balance reflects available funding of \$7.55 million held in reserve to offset economic fluctuations and revenue adjustments.



## FY 2004 ADVERTISED SUMMARY GENERAL FUND EXPENDITURES

| #  | Agency Title   | FY 2003              |                        |                      | Other Actions<br>July - January | FY 2003                | FY 2004                   | Increase                   | %                      |
|--|--|----------------------|------------------------|----------------------|---------------------------------|------------------------|---------------------------|----------------------------|------------------------|
|  |  | FY 2002<br>Actual    | Adopted<br>Budget Plan | FY 2002<br>Carryover |                                 | Revised<br>Budget Plan | Advertised<br>Budget Plan | (Decrease)<br>Over Revised | Increase<br>(Decrease) |
| <b>Legis - Exec Functions/Central Services</b>       |  |                      |                        |                      |                                 |                        |                           |                            |                        |
| 01   | Board of Supervisors                                       | \$3,678,682          | \$4,136,666            | \$0                  | \$0                             | \$4,136,666            | \$4,261,605               | \$124,939                  | 3.02%                  |
| 02   | Office of the County Executive                             | 6,074,683            | 6,498,139              | 363,486              | 0                               | 6,861,625              | 6,395,481                 | (466,144)                  | -6.79%                 |
| 04   | Department of Cable Communications and Consumer Protection | 1,651,293            | 1,689,904              | 30,867               | 0                               | 1,720,771              | 1,744,209                 | 23,438                     | 1.36%                  |
| 06   | Department of Finance                                      | 6,372,120            | 6,910,054              | 288,008              | 0                               | 7,198,062              | 7,166,122                 | (31,940)                   | -0.44%                 |
| 11   | Department of Human Resources                              | 5,747,103            | 6,183,678              | 446,160              | 0                               | 6,629,838              | 6,105,579                 | (524,259)                  | -7.91%                 |
| 12   | Department of Purchasing and Supply Management             | 3,597,518            | 4,010,668              | 9,881                | 0                               | 4,020,549              | 4,049,100                 | 28,551                     | 0.71%                  |
| 13   | Office of Public Affairs                                   | 794,299              | 857,921                | 166,407              | 0                               | 1,024,328              | 1,056,787                 | 32,459                     | 3.17%                  |
| 15   | Electoral Board and General Registrar                      | 2,094,180            | 2,013,545              | 1,911,127            | 0                               | 3,924,672              | 2,057,004                 | (1,867,668)                | -47.59%                |
| 17   | Office of the County Attorney                              | 5,055,844            | 5,410,333              | 484,331              | 0                               | 5,894,664              | 5,490,937                 | (403,727)                  | -6.85%                 |
| 20   | Department of Management and Budget                        | 2,584,641            | 2,976,042              | 32,522               | 0                               | 3,008,564              | 2,961,145                 | (47,419)                   | -1.58%                 |
| 37   | Office of the Financial and Program Auditor                | 167,242              | 185,487                | 2,400                | 0                               | 187,887                | 195,616                   | 7,729                      | 4.11%                  |
| 41   | Civil Service Commission                                   | 170,752              | 196,191                | 0                    | 0                               | 196,191                | 202,275                   | 6,084                      | 3.10%                  |
| 57   | Department of Tax Administration                           | 18,969,254           | 19,931,438             | 232,999              | 0                               | 20,164,437             | 20,066,935                | (97,502)                   | -0.48%                 |
| 70   | Department of Information Technology                       | 19,803,801           | 21,014,486             | 871,194              | 0                               | 21,885,680             | 24,090,235                | 2,204,555                  | 10.07%                 |
| <b>Total Legis - Exec Functions/Central Services</b> |  | <b>\$76,761,412</b>  | <b>\$82,014,552</b>    | <b>\$4,839,382</b>   | <b>\$0</b>                      | <b>\$86,853,934</b>    | <b>\$85,843,030</b>       | <b>(\$1,010,904)</b>       | <b>-1.16%</b>          |
| <b>Judicial Administration</b>                       |  |                      |                        |                      |                                 |                        |                           |                            |                        |
| 80   | Circuit Court and Records                                  | \$8,470,475          | \$8,920,032            | \$134,765            | \$0                             | \$9,054,797            | \$8,835,947               | (\$218,850)                | -2.42%                 |
| 82   | Office of the Commonwealth's Attorney                      | 1,584,458            | 1,994,599              | 0                    | 0                               | 1,994,599              | 1,995,268                 | 669                        | 0.03%                  |
| 85   | General District Court                                     | 1,557,380            | 1,586,059              | 2,345                | 0                               | 1,588,404              | 1,582,398                 | (6,006)                    | -0.38%                 |
| 91   | Office of the Sheriff                                      | 14,084,745           | 14,123,208             | 0                    | 699,066                         | 14,822,274             | 14,280,331                | (541,943)                  | -3.66%                 |
| <b>Total Judicial Administration</b>                 |  | <b>\$25,697,058</b>  | <b>\$26,623,898</b>    | <b>\$137,110</b>     | <b>\$699,066</b>                | <b>\$27,460,074</b>    | <b>\$26,693,944</b>       | <b>(\$766,130)</b>         | <b>-2.79%</b>          |
| <b>Public Safety</b>                                 |  |                      |                        |                      |                                 |                        |                           |                            |                        |
| 04   | Department of Cable Communications and Consumer Protection | \$938,425            | \$970,385              | \$0                  | \$0                             | \$970,385              | \$980,928                 | \$10,543                   | 1.09%                  |
| 31   | Land Development Services                                  | 9,378,194            | 9,947,557              | 46,195               | 0                               | 9,993,752              | 10,031,481                | 37,729                     | 0.38%                  |
| 81   | Juvenile and Domestic Relations District Court             | 16,853,945           | 17,375,329             | 76,546               | 0                               | 17,451,875             | 17,939,296                | 487,421                    | 2.79%                  |
| 90   | Police Department  | 111,839,835          | 129,325,400            | 3,604,391            | 0                               | 132,929,791            | 134,240,750               | 1,310,959                  | 0.99%                  |
| 91   | Office of the Sheriff                                      | 30,520,590           | 29,764,234             | 4,536,771            | (699,066)                       | 33,601,939             | 34,686,841                | 1,084,902                  | 3.23%                  |
| 92   | Fire and Rescue Department                                 | 106,302,665          | 111,188,509            | 1,107,868            | 0                               | 112,296,377            | 119,406,724               | 7,110,347                  | 6.33%                  |
| 96   | Animal Shelter   | 1,043,641            | 0                      | 0                    | 0                               | 0                      | 0                         | 0                          | -                      |
| <b>Total Public Safety</b>                           |  | <b>\$276,877,295</b> | <b>\$298,571,414</b>   | <b>\$9,371,771</b>   | <b>(\$699,066)</b>              | <b>\$307,244,119</b>   | <b>\$317,286,020</b>      | <b>\$10,041,901</b>        | <b>3.27%</b>           |
| <b>Public Works</b>                                  |  |                      |                        |                      |                                 |                        |                           |                            |                        |
| 08   | Facilities Management Division                             | \$32,795,930         | \$33,102,262           | \$2,412,241          | \$0                             | \$35,514,503           | \$33,590,905              | (\$1,923,598)              | -5.42%                 |
| 25   | Business Planning and Support                              | 2,514,292            | 2,548,940              | 0                    | 0                               | 2,548,940              | 2,642,055                 | 93,115                     | 3.65%                  |
| 26   | Office of Capital Facilities                               | 8,208,103            | 8,484,031              | 0                    | 0                               | 8,484,031              | 8,531,901                 | 47,870                     | 0.56%                  |
| 29   | Stormwater Management                                      | 7,423,693            | 8,290,293              | 348,053              | 0                               | 8,638,346              | 7,934,339                 | (704,007)                  | -8.15%                 |
| 87   | Unclassified Administrative Expenses                       | 220,473              | 220,474                | 0                    | 0                               | 220,474                | 223,870                   | 3,396                      | 1.54%                  |
| <b>Total Public Works</b>                            |  | <b>\$51,162,491</b>  | <b>\$52,646,000</b>    | <b>\$2,760,294</b>   | <b>\$0</b>                      | <b>\$55,406,294</b>    | <b>\$52,923,070</b>       | <b>(\$2,483,224)</b>       | <b>-4.48%</b>          |

## FY 2004 ADVERTISED SUMMARY GENERAL FUND EXPENDITURES

| #   | Agency Title  | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2002<br>Carryover | Other Actions<br>July - January | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease) |
|---|---|----------------------|-----------------------------------|----------------------|---------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------|
| <b>Health and Welfare</b>                     |   |                      |                                   |                      |                                 |                                   |                                      |  |                             |
| 05  | Office for Women                                    | \$480,238            | \$481,124                         | \$0                  | \$0                             | \$481,124                         | \$289,000                            | (\$192,124)                            | -39.93%                     |
| 67  | Department of Family Services                       | 156,438,246          | 164,992,586                       | 1,371,968            | 0                               | 166,364,554                       | 167,812,918                          | 1,448,364                              | 0.87%                       |
| 68  | Department of Administration for Human Services     | 11,441,750           | 12,004,717                        | 182,606              | 0                               | 12,187,323                        | 9,710,978                            | (2,476,345)                            | -20.32%                     |
| 69  | Department of Systems Management for Human Services | 4,910,177            | 5,202,074                         | 53,589               | 0                               | 5,255,663                         | 5,473,447                            | 217,784                                | 4.14%                       |
| 71  | Health Department                                   | 36,952,738           | 38,059,540                        | 438,990              | 0                               | 38,498,530                        | 41,473,288                           | 2,974,758                              | 7.73%                       |
| <b>Total Health and Welfare</b>               |   | <b>\$210,223,149</b> | <b>\$220,740,041</b>              | <b>\$2,047,153</b>   | <b>\$0</b>                      | <b>\$222,787,194</b>              | <b>\$224,759,631</b>                 | <b>\$1,972,437</b>                     | <b>0.89%</b>                |
| <b>Parks, Recreation and Cultural</b>         |   |                      |                                   |                      |                                 |                                   |                                      |  |                             |
| 50  | Department of Community and Recreation Services     | \$11,410,428         | \$12,145,380                      | \$464,400            | \$0                             | \$12,609,780                      | \$11,096,103                         | (\$1,513,677)                          | -12.00%                     |
| 51  | Fairfax County Park Authority                       | 23,880,365           | 24,266,258                        | 6,314                | 0                               | 24,272,572                        | 22,656,097                           | (1,616,475)                            | -6.66%                      |
| 52  | Fairfax County Public Library                       | 26,036,530           | 27,722,631                        | 99,074               | 0                               | 27,821,705                        | 27,764,404                           | (57,301)                               | -0.21%                      |
| <b>Total Parks, Recreation and Cultural</b>   |   | <b>\$61,327,323</b>  | <b>\$64,134,269</b>               | <b>\$569,788</b>     | <b>\$0</b>                      | <b>\$64,704,057</b>               | <b>\$61,516,604</b>                  | <b>(\$3,187,453)</b>                   | <b>-4.93%</b>               |
| <b>Community Development</b>                  |   |                      |                                   |                      |                                 |                                   |                                      |  |                             |
| 16  | Economic Development Authority                      | \$6,895,760          | \$6,562,715                       | \$0                  | \$0                             | \$6,562,715                       | \$6,690,212                          | \$127,497                              | 1.94%                       |
| 31  | Land Development Services                           | 8,640,253            | 9,398,341                         | 471,356              | 0                               | 9,869,697                         | 9,315,175                            | (554,522)                              | -5.62%                      |
| 35  | Department of Planning and Zoning                   | 8,200,035            | 8,820,847                         | 98,530               | 0                               | 8,919,377                         | 8,838,890                            | (80,487)                               | -0.90%                      |
| 36  | Planning Commission                                 | 624,850              | 648,870                           | 0                    | 0                               | 648,870                           | 673,911                              | 25,041                                 | 3.86%                       |
| 38  | Department of Housing and Community Development     | 5,566,963            | 5,320,774                         | 331,559              | 0                               | 5,652,333                         | 5,232,155                            | (420,178)                              | -7.43%                      |
| 39  | Office of Human Rights                              | 1,173,850            | 1,271,426                         | 0                    | 0                               | 1,271,426                         | 1,270,211                            | (1,215)                                | -0.10%                      |
| 40  | Department of Transportation                        | 4,185,587            | 5,789,937                         | 1,756,660            | 0                               | 7,546,597                         | 5,990,895                            | (1,555,702)                            | -20.61%                     |
| <b>Total Community Development</b>            |   | <b>\$35,287,298</b>  | <b>\$37,812,910</b>               | <b>\$2,658,105</b>   | <b>\$0</b>                      | <b>\$40,471,015</b>               | <b>\$38,011,449</b>                  | <b>(\$2,459,566)</b>                   | <b>-6.08%</b>               |
| <b>Non-Departmental</b>                       |   |                      |                                   |                      |                                 |                                   |                                      |  |                             |
| 87  | Unclassified Administrative Expenses                | \$3,250,822          | \$4,454,797                       | \$3,823,135          | \$0                             | \$8,277,932                       | \$5,955,363                          | (\$2,322,569)                          | -28.06%                     |
| 89  | Employee Benefits                                   | 114,364,235          | 128,369,161                       | 5,590,462            | 0                               | 133,959,623                       | 141,135,384                          | 7,175,761                              | 5.36%                       |
| <b>Total Non-Departmental</b>                 |   | <b>\$117,615,057</b> | <b>\$132,823,958</b>              | <b>\$9,413,597</b>   | <b>\$0</b>                      | <b>\$142,237,555</b>              | <b>\$147,090,747</b>                 | <b>\$4,853,192</b>                     | <b>3.41%</b>                |
| <b>Total General Fund Direct Expenditures</b> |   | <b>\$854,951,083</b> | <b>\$915,367,042</b>              | <b>\$31,797,200</b>  | <b>\$0</b>                      | <b>\$947,164,242</b>              | <b>\$954,124,495</b>                 | <b>\$6,960,253</b>                     | <b>0.73%</b>                |

**FY 2004 ADVERTISED SUMMARY  
OF APPROPRIATED FUNDS BY FUND TYPE**

|                               | General<br>Fund <sup>1</sup> | Special Revenue<br>Funds <sup>2</sup> | Debt Service<br>Funds <sup>3</sup> | Capital Projects<br>Funds | Enterprise<br>Funds <sup>4</sup> | Internal Service<br>Funds <sup>5</sup> | Trust<br>Funds         | Agency<br>Funds    |
|-------------------------------|------------------------------|---------------------------------------|------------------------------------|---------------------------|----------------------------------|--|------------------------|--------------------|
| <i>Beginning Fund Balance</i> | \$89,283,052                 | \$110,638,049                         | \$0                                | \$2,244,991               | \$165,878,756                    | \$63,974,436                           | \$4,506,831,524        | \$41,215           |
| <i>Revenues</i>               | \$2,586,053,653              | \$712,556,255                         | \$320,000                          | \$264,726,364             | \$118,771,682                    | \$323,250,595                          | \$518,401,741          | \$5,973,407        |
| <i>Transfers In</i>           | \$1,396,150                  | \$1,392,739,464                       | \$220,098,785                      | \$33,641,130              | \$193,290,917                    | \$6,329,387                            | \$0                    | \$0                |
| <b>Total Available</b>        | <b>\$2,676,732,855</b>       | <b>\$2,215,933,768</b>                | <b>\$220,418,785</b>               | <b>\$300,612,485</b>      | <b>\$477,941,355</b>             | <b>\$393,554,418</b>                   | <b>\$5,025,233,265</b> | <b>\$6,014,622</b> |
| <i>Expenditures</i>           | \$954,124,495                | \$2,141,321,391                       | \$221,190,116                      | \$298,793,222             | \$193,811,559                    | \$341,305,883                          | \$311,658,367          | \$5,973,407        |
| <i>Transfers Out</i>          | \$1,623,172,886              | \$29,357,418                          | \$0                                | \$1,674,612               | \$193,290,917                    | \$0                                    | \$0                    | \$0                |
| <b>Total Disbursements</b>    | <b>\$2,577,297,381</b>       | <b>\$2,170,678,809</b>                | <b>\$221,190,116</b>               | <b>\$300,467,834</b>      | <b>\$387,102,476</b>             | <b>\$341,305,883</b>                   | <b>\$311,658,367</b>   | <b>\$5,973,407</b> |
| <b>Ending Fund Balance</b>    | <b>\$99,435,474</b>          | <b>\$45,254,959</b>                   | <b>(\$771,331)</b>                 | <b>\$144,651</b>          | <b>\$90,838,879</b>              | <b>\$52,248,535</b>                    | <b>\$4,713,574,898</b> | <b>\$41,215</b>    |

<sup>1</sup> Not reflected is the following adjustment to balance which was carried forward from FY 2003 to FY 2004:

Fund 001, General Fund, assumption of impact of *FY 2003 Third Quarter Review* adjustments of (\$11,353,348)

<sup>2</sup> Not reflected is the following adjustment to balance which was carried forward from FY 2003 to FY 2004:

Fund 090, Public School Operating, assumes carryover of available FY 2003 balance of \$44,164,266 to balance the FY 2004 budget.

Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2003 balance of \$403,570 to balance the FY 2004 budget

<sup>3</sup> Not reflected is the following adjustment to balance which was carried forward from FY 2003 to FY 2004:

Fund 200, County Debt Service, assumes carryover of available FY 2003 balance of \$771,331 to balance the FY 2004 budget

<sup>4</sup> Not reflected is the following adjustment to balance which was carried forward from FY 2003 to FY 2004:

Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)

<sup>5</sup> Not reflected is the following adjustment to balance which was carried forward from FY 2003 to FY 2004:

Fund 590, Public School Insurance, assumes carryover of available FY 2003 balance of \$1,411,904 to balance the FY 2004 budget

Fund 590, Public School Insurance, net change in accrued liability of \$403,031

Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve balance of \$11,085,119

**FY 2004 ADVERTISED REVENUE AND RECEIPTS BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| Fund Type/<br>Fund                            | FY 2002<br>Actual <sup>1</sup> | FY 2003<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2003<br>Revised<br>Budget Plan <sup>3</sup> | FY 2004<br>Advertised<br>Budget Plan <sup>4</sup> | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease)<br>Over Revised |
|---|--------------------------------|--|--|---|--|---|
| <b>GOVERNMENTAL FUNDS</b>                     |                                |  |  |   |  |   |
| <b>G00 General Fund Group</b>                 |                                |  |  |   |  |   |
| 001 General Fund                              | \$2,300,312,752                | \$2,441,636,904                                | \$2,438,355,400                                | \$2,585,489,909                                   | \$147,134,509                          | 6.03%                                       |
| 002 Revenue Stabilization Fund                | 660,429                        | 691,167  | 691,167  | 563,744   | (127,423)                              | -18.44%                                     |
| <b>Total General Fund Group</b>               | <b>\$2,300,973,181</b>         | <b>\$2,442,328,071</b>                         | <b>\$2,439,046,567</b>                         | <b>\$2,586,053,653</b>                            | <b>\$147,007,086</b>                   | <b>6.03%</b>                                |
| <b>G10 Special Revenue Funds</b>              |                                |  |  |   |  |   |
| 090 Public School Operating                   | \$387,933,748                  | \$379,858,539                                  | \$371,818,192                                  | \$365,768,603                                     | (\$6,049,589)                          | -1.63%                                      |
| 100 County Transit Systems                    | 7,209,415                      | 6,625,000                                      | 7,573,747                                      | 6,845,000   | (728,747)                              | -9.62%                                      |
| 102 Federal/State Grant Fund                  | 38,737,457                     | 45,094,458                                     | 90,357,208                                     | 59,889,229  | (30,467,979)                           | -33.72%                                     |
| 103 Aging Grants and Programs                 | 2,482,566                      | 2,406,073                                      | 3,149,046                                      | 2,463,533   | (685,513)                              | -21.77%                                     |
| 104 Information Technology                    | 1,429,337                      | 1,162,000                                      | 1,162,000                                      | 200,000   | (962,000)                              | -82.79%                                     |
| 105 Cable Communications                      | 11,176,993                     | 11,021,424                                     | 11,021,424                                     | 10,629,784  | (391,640)                              | -3.55%                                      |
| 106 Community Services Board                  | 33,490,763                     | 31,415,193                                     | 34,815,742                                     | 31,389,774  | (3,425,968)                            | -9.84%                                      |
| 108 Leaf Collection                           | 813,405                        | 752,298  | 752,298  | 777,162   | 24,864                                 | 3.31%                                       |
| 109 Refuse Collection & Recycling Ops         | 11,846,782                     | 12,031,917                                     | 12,031,917                                     | 12,040,595  | 8,678                                  | 0.07%                                       |
| 110 Refuse Disposal                           | 37,421,828                     | 43,135,342                                     | 43,135,342                                     | 44,900,244  | 1,764,902                              | 4.09%                                       |
| 111 Reston Community Center                   | 5,331,099                      | 5,280,956                                      | 5,280,956                                      | 5,710,441   | 429,485                                | 8.13%                                       |
| 112 Energy Resource Recovery Facility         | 31,232,457                     | 33,631,273                                     | 33,631,273                                     | 34,046,395  | 415,122                                | 1.23%                                       |
| 113 McLean Community Center                   | 2,874,715                      | 3,032,213                                      | 3,032,213                                      | 3,452,285   | 420,072                                | 13.85%                                      |
| 114 I-95 Refuse Disposal                      | 6,718,073                      | 6,640,942                                      | 6,640,942                                      | 6,034,770   | (606,172)                              | -9.13%                                      |
| 115 Burgundy Village Community Center         | 31,775                         | 28,556   | 28,556   | 36,268  | 7,712                                  | 27.01%                                      |
| 116 Forest Integrated Pest Management Program | 1,067,303                      | 977,225  | 977,225  | 1,121,651   | 144,426                                | 14.78%                                      |
| 120 E-911 Fund                                | 17,031,123                     | 19,619,071                                     | 19,373,487                                     | 19,404,897  | 31,410                                 | 0.16%                                       |
| 141 Elderly Housing Programs                  | 1,746,039                      | 1,747,783                                      | 1,747,783                                      | 1,794,282   | 46,499                                 | 2.66%                                       |
| 142 Community Development Block Grant         | 6,148,948                      | 6,235,000                                      | 14,552,784                                     | 6,235,000   | (8,317,784)                            | -57.16%                                     |
| 143 Homeowner and Business Loan Prgms         | 832,631                        | 1,088,132                                      | 2,607,518                                      | 1,057,951   | (1,549,567)                            | -59.43%                                     |
| 144 Housing Trust Fund                        | 3,583,370                      | 966,843  | 966,843  | 1,001,411   | 34,568                                 | 3.58%                                       |
| 145 HOME Investment Partnership Grant         | 1,228,620                      | 2,078,000                                      | 6,266,593                                      | 2,078,000   | (4,188,593)                            | -66.84%                                     |
| 191 School Food & Nutrition Services          | 50,377,793                     | 49,557,257                                     | 49,505,997                                     | 52,854,289  | 3,348,292                              | 6.76%                                       |
| 192 School Grants & Self Supporting           | 24,581,304                     | 27,306,459                                     | 38,949,280                                     | 34,165,233  | (4,784,047)                            | -12.28%                                     |
| 193 School Adult & Community Education        | 8,456,827                      | 8,371,284                                      | 8,579,796                                      | 8,659,458   | 79,662                                 | 0.93%                                       |
| <b>Total Special Revenue Funds</b>            | <b>\$693,784,371</b>           | <b>\$700,063,238</b>                           | <b>\$767,958,162</b>                           | <b>\$712,556,255</b>                              | <b>(\$55,401,907)</b>                  | <b>-7.21%</b>                               |
| <b>G20 Debt Service Funds</b>                 |                                |  |  |   |  |   |
| 200 County Debt Service                       | \$1,178,875                    | \$120,000                                      | \$120,000                                      | \$120,000   | \$0                                    | 0.00%                                       |
| 201 School Debt Service                       | 2,196,549                      | 200,000  | 200,000  | 200,000   | 0                                      | -   |
| <b>Total Debt Service Funds</b>               | <b>\$3,375,424</b>             | <b>\$320,000</b>                               | <b>\$320,000</b>                               | <b>\$320,000</b>                                  | <b>\$0</b>                             | <b>0.00%</b>                                |

**FY 2004 ADVERTISED REVENUE AND RECEIPTS BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| Fund Type/<br>Fund                           | FY 2002<br>Actual <sup>1</sup> | FY 2003<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2003<br>Revised<br>Budget Plan <sup>3</sup> | FY 2004<br>Advertised<br>Budget Plan <sup>4</sup> | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease)<br>Over Revised |
|--|--------------------------------|--|--|---|--|---|
| <b>G30 Capital Project Funds</b>             |                                |  |  |   |  |   |
| 301 Contributed Roadway Improvement          | \$9,074,665                    | \$4,853,653                                    | \$7,210,624                                    | \$2,265,281                                       | (\$4,945,343)                          | -68.58%                                     |
| 302 Library Construction                     | 3,850,000                      | 0  | 0  | 0   | 0                                      | -   |
| 303 County Construction                      | 10,999,073                     | 6,867,776                                      | 4,867,776                                      | 10,772,776  | 5,905,000                              | 121.31%                                     |
| 304 Primary & Secondary Rd Bond Construction | 12,664,566                     | 500,000  | 9,913,663                                      | 0   | (9,913,663)                            | -100.00%                                    |
| 306 No VA Regional Park Authority            | 2,250,000                      | 2,250,000                                      | 2,250,000                                      | 2,250,000   | 0                                      | 0.00%                                       |
| 307 Sidewalk Construction                    | 1,076,182                      | 300,000  | 2,289,651                                      | 300,000   | (1,989,651)                            | -86.90%                                     |
| 308 Public Works Construction                | 1,288,366                      | 2,920,000                                      | 3,757,123                                      | 2,515,000   | (1,242,123)                            | -33.06%                                     |
| 309 Metro Operations & Construction          | 13,895,000                     | 12,154,147                                     | 0  | 2,919,980   | 2,919,980                              | -   |
| 310 Storm Drainage Bond Construction         | 92                             | 939,363  | 4,512,209                                      | 0   | (4,512,209)                            | -100.00%                                    |
| 311 County Bond Construction                 | 1,267,664                      | 3,710,000                                      | 23,305,459                                     | 1,000,000   | (22,305,459)                           | -95.71%                                     |
| 312 Public Safety Construction               | 67,143,361                     | 9,305,338                                      | 40,354,633                                     | 34,970,552  | (5,384,081)                            | -13.34%                                     |
| 313 Trail Construction                       | 337,914                        | 75,000   | 246,081  | 75,000  | (171,081)                              | -69.52%                                     |
| 314 Neighborhood Improvement Program         | 555,094                        | 45,000   | 2,509,069                                      | 30,000  | (2,479,069)                            | -98.80%                                     |
| 315 Commercial Revitalization Program        | 64,777                         | 0  | 14,459,449                                     | 0   | (14,459,449)                           | -100.00%                                    |
| 316 Pro Rata Share Drainage Construction     | 1,487,128                      | 135,000  | 23,196,704                                     | 0   | (23,196,704)                           | -100.00%                                    |
| 340 Housing Assistance Program               | 2,007,689                      | 0  | 12,421,480                                     | 0   | (12,421,480)                           | -100.00%                                    |
| 341 Housing G O Bond Construction            | 0                              | 0  | 324,670  | 0   | (324,670)                              | -100.00%                                    |
| 370 Park Authority Bond Construction         | 8,000,000                      | 19,890,000                                     | 43,364,334                                     | 10,000,000  | (33,364,334)                           | -76.94%                                     |
| 390 School Construction                      | 139,798,784                    | 138,935,552                                    | 369,821,573                                    | 197,627,775                                       | (172,193,798)                          | -46.56%                                     |
| <b>Total Capital Project Funds</b>           | <b>\$275,760,355</b>           | <b>\$202,880,829</b>                           | <b>\$564,804,498</b>                           | <b>\$264,726,364</b>                              | <b>(\$300,078,134)</b>                 | <b>-53.13%</b>                              |
| <b>TOTAL GOVERNMENTAL FUNDS</b>              | <b>\$3,273,893,331</b>         | <b>\$3,345,592,138</b>                         | <b>\$3,772,129,227</b>                         | <b>\$3,563,656,272</b>                            | <b>(\$208,472,955)</b>                 | <b>-5.53%</b>                               |
| <b>PROPRIETARY FUNDS</b>                     |                                |  |  |   |  |   |
| <b>G40 Enterprise Funds</b>                  |                                |  |  |   |  |   |
| 400 Sewer Revenue                            | \$164,718,647                  | \$118,112,000                                  | \$118,112,000                                  | \$118,747,684                                     | \$635,684                              | 0.54%                                       |
| 401 Sewer Operation & Maintenance            | 93,893                         | 0  | 0  | 0   | 0                                      | -   |
| 408 Sewer Bond Construction                  | 3,858,894                      | 300,000  | 300,000  | 23,998  | (276,002)                              | -   |
| <b>Total Enterprise Funds</b>                | <b>\$168,671,434</b>           | <b>\$118,412,000</b>                           | <b>\$118,412,000</b>                           | <b>\$118,771,682</b>                              | <b>\$359,682</b>                       | <b>0.30%</b>                                |

**FY 2004 ADVERTISED REVENUE AND RECEIPTS BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| Fund Type/<br>Fund                          | FY 2002<br>Actual <sup>1</sup> | FY 2003<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2003<br>Revised<br>Budget Plan <sup>3</sup> | FY 2004<br>Advertised<br>Budget Plan <sup>4</sup> | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease)<br>Over Revised |
|---|--------------------------------|--|--|---|--|---|
| <b>G50 Internal Service Funds</b>           |                                |  |  |   |  |   |
| 501 County Insurance Fund                   | \$5,790,638                    | \$9,016,552                                    | \$11,383,377                                   | \$10,160,992                                      | (\$1,222,385)                          | -10.74%                                     |
| 502 County Central Stores                   | 1,143,307                      | 1,418,903                                      | 1,418,903                                      | 1,270,755   | (148,148)                              | -10.44%                                     |
| 503 Department of Vehicle Services          | 45,083,647                     | 46,336,407                                     | 46,336,407                                     | 48,872,816  | 2,536,409                              | 5.47%                                       |
| 504 Document Services Division              | 4,548,166                      | 4,980,534                                      | 4,980,534                                      | 5,122,971   | 142,437                                | 2.86%                                       |
| 505 Technology Infrastructure Services      | 19,825,315                     | 19,612,324                                     | 19,612,324                                     | 20,751,106  | 1,138,782                              | 5.81%                                       |
| 506 Health Benefits Trust                   | 41,389,595                     | 49,915,655                                     | 52,915,655                                     | 56,802,220  | 3,886,565                              | 7.34%                                       |
| 590 School Insurance Fund                   | 3,527,136                      | 5,793,240                                      | 5,873,240                                      | 7,893,240   | 2,020,000                              | 34.39%                                      |
| 591 School Health Benefits Trust            | 115,446,131                    | 142,476,813                                    | 142,476,813                                    | 158,376,495                                       | 15,899,682                             | 11.16%                                      |
| 592 School Central Procurement              | 11,220,582                     | 14,000,000                                     | 14,000,000                                     | 14,000,000  | 0                                      | 0.00%                                       |
| <b>Total Internal Service Funds</b>         | <b>\$247,974,517</b>           | <b>\$293,550,428</b>                           | <b>\$298,997,253</b>                           | <b>\$323,250,595</b>                              | <b>\$24,253,342</b>                    | <b>8.11%</b>                                |
| <b>TOTAL PROPRIETARY FUNDS</b>              | <b>\$416,645,951</b>           | <b>\$411,962,428</b>                           | <b>\$417,409,253</b>                           | <b>\$442,022,277</b>                              | <b>\$24,613,024</b>                    | <b>5.90%</b>                                |
| <b>FIDUCIARY FUNDS</b>                      |                                |  |  |   |  |   |
| <b>G60 Trust Funds</b>                      |                                |  |  |   |  |   |
| 600 Uniformed Retirement                    | (\$3,282,208)                  | \$77,133,972                                   | \$77,133,972                                   | \$79,166,781                                      | \$2,032,809                            | 2.64%                                       |
| 601 Fairfax County Employees' Retirement    | (11,944,159)                   | 197,686,589                                    | 197,686,589                                    | 193,593,405                                       | (4,093,184)                            | -2.07%                                      |
| 602 Police Retirement                       | (4,122,782)                    | 73,482,142                                     | 73,482,142                                     | 68,620,740  | (4,861,402)                            | -6.62%                                      |
| 691 Educational Employees' Retirement       | (11,384,866)                   | 168,109,450                                    | 168,109,450                                    | 177,020,815                                       | 8,911,365                              | 5.30%                                       |
| <b>Total Trust Funds</b>                    | <b>(\$30,734,015)</b>          | <b>\$516,412,153</b>                           | <b>\$516,412,153</b>                           | <b>\$518,401,741</b>                              | <b>\$1,989,588</b>                     | <b>0.39%</b>                                |
| <b>G70 Agency Funds</b>                     |                                |  |  |   |  |   |
| 700 Route 28 Taxing District                | \$6,151,351                    | \$6,863,962                                    | \$6,863,962                                    | \$5,973,407                                       | (\$890,555)                            | -12.97%                                     |
| <b>TOTAL FIDUCIARY FUNDS</b>                | <b>(\$24,582,664)</b>          | <b>\$523,276,115</b>                           | <b>\$523,276,115</b>                           | <b>\$524,375,148</b>                              | <b>\$1,099,033</b>                     | <b>0.21%</b>                                |
| <b>TOTAL APPROPRIATED FUNDS</b>             | <b>\$3,665,956,618</b>         | <b>\$4,280,830,681</b>                         | <b>\$4,712,814,595</b>                         | <b>\$4,530,053,697</b>                            | <b>(\$182,760,898)</b>                 | <b>-3.88%</b>                               |
| <b>Appropriated From (Added to) Surplus</b> | <b>\$236,737,427</b>           | <b>(\$199,895,478)</b>                         | <b>\$291,884,183</b>                           | <b>(\$108,682,033)</b>                            | <b>(\$400,566,216)</b>                 | <b>-137.23%</b>                             |
| <b>TOTAL AVAILABLE</b>                      | <b>\$3,902,694,045</b>         | <b>\$4,080,935,203</b>                         | <b>\$5,004,698,778</b>                         | <b>\$4,421,371,664</b>                            | <b>(\$583,327,114)</b>                 | <b>-11.66%</b>                              |
| <b>Less: Internal Service Funds</b>         | <b>(\$254,813,725)</b>         | <b>(\$305,868,584)</b>                         | <b>(\$321,885,517)</b>                         | <b>(\$341,305,883)</b>                            | <b>(\$19,420,366)</b>                  | <b>6.03%</b>                                |
| <b>NET AVAILABLE</b>                        | <b>\$3,647,880,320</b>         | <b>\$3,775,066,619</b>                         | <b>\$4,682,813,261</b>                         | <b>\$4,080,065,781</b>                            | <b>(\$602,747,480)</b>                 | <b>-12.87%</b>                              |

**FY 2004 ADVERTISED REVENUE AND RECEIPTS BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| Fund Type/<br>Fund | FY 2002<br>Actual <sup>1</sup> | FY 2003<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2003<br>Revised<br>Budget Plan <sup>3</sup> | FY 2004<br>Advertised<br>Budget Plan <sup>4</sup> | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease)<br>Over Revised |
|--------------------|--------------------------------|--|--|---|--|---|
|--------------------|--------------------------------|--|--|---|--|---|

**EXPLANATORY NOTE:**

*The "Total available" indicates the revenue in each fiscal year that is to be used to support expenditures. This amount is the total revenue adjusted by the amount of funding that is either appropriated from fund balance or added to fund balance. In some instances, adjustments to fund balance that are not currently reflected in the "Changes in Fund Balance" table also affect the "Total Available." Explanations for these adjustments are provided below. The "Total Available," plus (minus) the effect of these changes matches the expenditure totals by fiscal year on the "Expenditure by Fund/Summary of Appropriated Funds."*

**<sup>1</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2001 to FY 2002:**

- Fund 191, School Food and Nutrition Services, change in inventory of (\$146,004)
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of (\$3,206,313)

**<sup>2</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2002 to FY 2003:**

- Fund 090, Public School Operating, assumes carryover of available FY 2002 balance of \$10,000,000 to balance the FY 2003 budget
- Fund 104, Information Technology, assumes carryover of available FY 2002 project balances of \$1,039,577 to balance the FY 2003 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$403,032
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$4,464,235

**<sup>3</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2002 to FY 2003:**

- Fund 403, Sewer Bond Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$403,032

**<sup>4</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:**

- Fund 001, General Fund, assumption of impact of FY 2003 Third Quarter Review adjustments of (\$11,353,348)
- Fund 090, Public School Operating, assumes carryover of available FY 2003 balance of \$44,164,266 to balance the FY 2004 budget
- Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2003 balance of \$403,570 to balance the FY 2004 budget
- Fund 200, County Debt Service, assumes carryover of available FY 2003 balance of \$771,331 to balance the FY 2004 budget
- Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, assumes carryover of available FY 2003 balance of \$1,411,904 to balance the FY 2004 budget
- Fund 590, Public School Insurance, net change in accrued liability of \$403,031
- Fund 591, assumes carryover of premium stabilization reserve of \$11,085,119

**FY 2004 ADVERTISED EXPENDITURES BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| <b>Fund Type/Fund</b>                         | <b>FY 2002<br/>Estimate</b> | <b>FY 2002<br/>Actual</b> | <b>FY 2003<br/>Adopted<br/>Budget Plan</b> | <b>FY 2003<br/>Revised<br/>Budget Plan</b> | <b>FY 2004<br/>Advertised<br/>Budget Plan</b> | <b>Increase<br/>(Decrease)<br/>Over Revised</b> | <b>%<br/>Increase<br/>(Decrease)</b> |
|---|-----------------------------|---------------------------|--|--|---|---|--------------------------------------|
| <b>GOVERNMENTAL FUNDS</b>                     |                             |                           |  |  |   |   |                                      |
| <b>G00 General Fund Group</b>                 |                             |                           |  |  |   |   |                                      |
| 001 General Fund                              | \$883,301,563               | \$854,951,083             | \$915,367,042                              | \$947,164,242                              | \$954,124,495                                 | \$6,960,253                                     | 0.73%                                |
| <b>G10 Special Revenue Funds</b>              |                             |                           |  |  |   |   |                                      |
| 090 Public School Operating <sup>1</sup>      | \$1,492,934,786             | \$1,418,384,288           | \$1,525,256,289                            | \$1,589,555,739                            | \$1,622,155,319                               | \$32,599,580                                    | 2.05%                                |
| 100 County Transit Systems                    | 31,583,741                  | 26,849,790                | 24,799,377                                 | 29,625,905                                 | 29,401,791                                    | (224,114)                                       | -0.76%                               |
| 102 Federal/State Grant Fund                  | 90,782,371                  | 38,312,186                | 45,094,458                                 | 91,661,545                                 | 59,889,229                                    | (31,772,316)                                    | -34.66%                              |
| 103 Aging Grants and Programs                 | 5,148,349                   | 3,917,061                 | 4,142,072                                  | 5,622,758                                  | 4,312,369                                     | (1,310,389)                                     | -23.31%                              |
| 104 Information Technology                    | 40,098,951                  | 15,982,967                | 8,123,203                                  | 31,061,273                                 | 9,649,844                                     | (21,411,429)                                    | -68.93%                              |
| 105 Cable Communications                      | 19,146,883                  | 4,562,609                 | 5,770,594                                  | 19,806,577                                 | 5,997,305                                     | (13,809,272)                                    | -69.72%                              |
| 106 Community Services Board                  | 110,391,730                 | 104,777,041               | 109,816,773                                | 114,549,089                                | 113,554,904                                   | (994,185)                                       | -0.87%                               |
| 108 Leaf Collection                           | 1,277,693                   | 1,230,990                 | 1,179,256                                  | 1,217,767                                  | 1,263,584                                     | 45,817  | 3.76%                                |
| 109 Refuse Collection & Recycling Ops         | 14,587,430                  | 13,803,199                | 14,381,528                                 | 14,711,804                                 | 15,360,652                                    | 648,848   | 4.41%                                |
| 110 Refuse Disposal                           | 42,851,458                  | 38,093,961                | 46,578,027                                 | 49,221,028                                 | 48,177,101                                    | (1,043,927)                                     | -2.12%                               |
| 111 Reston Community Center                   | 5,504,239                   | 5,017,551                 | 5,791,907                                  | 5,910,547                                  | 6,257,512                                     | 346,965   | 5.87%                                |
| 112 Energy Resource Recovery Facility         | 33,895,791                  | 34,051,811                | 33,891,795                                 | 33,891,795                                 | 33,495,093                                    | (396,702)                                       | -1.17%                               |
| 113 McLean Community Center                   | 3,026,681                   | 2,540,924                 | 2,813,976                                  | 3,169,022                                  | 3,201,869                                     | 32,847  | 1.04%                                |
| 114 I-95 Refuse Disposal                      | 30,393,983                  | 5,414,927                 | 5,671,914                                  | 30,349,799                                 | 21,316,048                                    | (9,033,751)                                     | -29.77%                              |
| 115 Burgundy Village Community Center         | 26,850                      | 24,092                    | 23,155                                     | 23,155                                     | 26,085  | 2,930   | 12.65%                               |
| 116 Forest Integrated Pest Management Program | 913,999                     | 580,171                   | 902,156                                    | 902,156                                    | 984,189                                       | 82,033  | 9.09%                                |
| 118 Consolidated Community Funding Pool       | 6,241,342                   | 5,882,168                 | 6,278,539                                  | 6,637,713                                  | 6,278,539                                     | (359,174)                                       | -5.41%                               |
| 119 Contributory Fund                         | 6,845,586                   | 6,728,376                 | 6,578,927                                  | 6,686,798                                  | 7,141,779                                     | 454,981   | 6.80%                                |
| 120 E-911 Fund                                | 30,738,228                  | 24,157,613                | 24,285,165                                 | 29,983,964                                 | 26,779,814                                    | (3,204,150)                                     | -10.69%                              |
| 141 Elderly Housing Programs                  | 3,311,036                   | 3,056,253                 | 3,130,706                                  | 3,299,145                                  | 3,124,015                                     | (175,130)                                       | -5.31%                               |
| 142 Community Development Block Grant         | 14,395,803                  | 5,941,046                 | 6,235,000                                  | 15,253,434                                 | 6,235,000                                     | (9,018,434)                                     | -59.12%                              |
| 143 Homeowner and Business Loan Prgms         | 4,655,794                   | 473,900                   | 1,088,132                                  | 5,270,026                                  | 1,057,951                                     | (4,212,075)                                     | -79.93%                              |
| 144 Housing Trust Fund                        | 11,246,576                  | 1,467,171                 | 966,843                                    | 13,129,618                                 | 1,001,411                                     | (12,128,207)                                    | -92.37%                              |
| 145 HOME Investment Partnership Grant         | 5,427,769                   | 1,385,545                 | 2,078,000                                  | 6,218,941                                  | 2,078,000                                     | (4,140,941)                                     | -66.59%                              |
| 191 School Food & Nutrition Services          | 51,622,248                  | 50,836,085                | 49,557,257                                 | 50,210,467                                 | 52,529,322                                    | 2,318,855                                       | 4.62%                                |
| 192 School Grants & Self Supporting           | 50,837,237                  | 38,061,280                | 45,460,720                                 | 57,266,764                                 | 50,293,077                                    | (6,973,687)                                     | -12.18%                              |
| 193 School Adult & Community Education        | 13,915,075                  | 10,774,128                | 9,471,415                                  | 13,145,040                                 | 9,759,589                                     | (3,385,451)                                     | -25.75%                              |
| <b>Total Special Revenue Funds</b>            | <b>\$2,121,801,629</b>      | <b>\$1,862,307,133</b>    | <b>\$1,989,367,184</b>                     | <b>\$2,228,381,869</b>                     | <b>\$2,141,321,391</b>                        | <b>(\$87,060,478)</b>                           | <b>-3.91%</b>                        |
| <b>G20 Debt Service Funds</b>                 |                             |                           |  |  |   |   |                                      |
| 200 County Debt Service                       | \$99,631,721                | \$96,388,637              | \$100,462,441                              | \$104,859,400                              | \$100,093,383                                 | (\$4,766,017)                                   | -4.55%                               |
| 201 School Debt Service                       | 108,040,427                 | 105,439,718               | 113,847,918                                | 118,645,176                                | 121,096,733                                   | 2,451,557                                       | 2.07%                                |
| <b>Total Debt Service Funds</b>               | <b>\$207,672,148</b>        | <b>\$201,828,355</b>      | <b>\$214,310,359</b>                       | <b>\$223,504,576</b>                       | <b>\$221,190,116</b>                          | <b>(\$2,314,460)</b>                            | <b>-1.04%</b>                        |



**FY 2004 ADVERTISED EXPENDITURES BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| <b>Fund Type/Fund</b>                        | <b>FY 2002<br/>Estimate</b> | <b>FY 2002<br/>Actual</b> | <b>FY 2003<br/>Adopted<br/>Budget Plan</b> | <b>FY 2003<br/>Revised<br/>Budget Plan</b> | <b>FY 2004<br/>Advertised<br/>Budget Plan</b> | <b>Increase<br/>(Decrease)<br/>Over Revised</b> | <b>%<br/>Increase<br/>(Decrease)</b> |
|--|-----------------------------|---------------------------|--|--|---|---|--------------------------------------|
| <b>G30 Capital Project Funds</b>             |                             |                           |  |  |   |   |                                      |
| 300 Countywide Roadway Improvement           | \$2,415,877                 | \$637,943                 | \$0  | \$1,777,934                                | \$0   | (\$1,777,934)                                   | -100.00%                             |
| 301 Contributed Roadway Improvement          | 41,689,525                  | 7,894,841                 | 4,743,653                                  | 35,661,322                                 | 2,155,281                                     | (33,506,041)                                    | -93.96%                              |
| 302 Library Construction                     | 5,763,239                   | 5,437,694                 | 0  | 875,545                                    | 0   | (875,545)                                       | -100.00%                             |
| 303 County Construction                      | 33,797,111                  | 16,512,276                | 11,104,717                                 | 28,539,073                                 | 15,565,817                                    | (12,973,256)                                    | -45.46%                              |
| 304 Primary & Secondary Rd Bond Construction | 37,989,698                  | 10,512,414                | 500,000                                    | 25,356,738                                 | 0   | (25,356,738)                                    | -100.00%                             |
| 306 No VA Regional Park Authority            | 2,250,000                   | 2,250,000                 | 2,250,000                                  | 2,250,000                                  | 2,250,000                                     | 0   | 0.00%                                |
| 307 Sidewalk Construction                    | 7,800,416                   | 1,065,819                 | 300,000                                    | 7,021,997                                  | 300,000                                       | (6,721,997)                                     | -95.73%                              |
| 308 Public Works Construction                | 13,091,695                  | 3,975,116                 | 2,920,000                                  | 12,111,795                                 | 2,515,000                                     | (9,596,795)                                     | -79.24%                              |
| 309 Metro Operations & Construction          | 19,559,959                  | 16,426,402                | 27,553,761                                 | 25,379,308                                 | 20,042,283                                    | (5,337,025)                                     | -21.03%                              |
| 310 Storm Drainage Bond Construction         | 3,720,637                   | 29,991                    | 939,363                                    | 4,630,009                                  | 0   | (4,630,009)                                     | -100.00%                             |
| 311 County Bond Construction                 | 30,504,252                  | 7,115,376                 | 2,085,000                                  | 24,534,484                                 | 1,000,000                                     | (23,534,484)                                    | -95.92%                              |
| 312 Public Safety Construction               | 60,390,402                  | 29,764,413                | 9,305,338                                  | 79,375,547                                 | 34,970,552                                    | (44,404,995)                                    | -55.94%                              |
| 313 Trail Construction                       | 1,074,604                   | 519,909                   | 75,000                                     | 629,695                                    | 75,000  | (554,695)                                       | -88.09%                              |
| 314 Neighborhood Improvement Program         | 3,085,655                   | 593,668                   | 0  | 2,491,987                                  | 0   | (2,491,987)                                     | -100.00%                             |
| 315 Commercial Revitalization Program        | 14,980,487                  | 1,345,555                 | 0  | 13,699,709                                 | 0   | (13,699,709)                                    | -100.00%                             |
| 316 Pro Rata Share Drainage Construction     | 22,565,209                  | 1,486,722                 | 135,000                                    | 23,200,083                                 | 0   | (23,200,083)                                    | -100.00%                             |
| 340 Housing Assistance Program               | 14,185,815                  | 5,715,982                 | 1,600,000                                  | 15,205,904                                 | 1,600,000                                     | (13,605,904)                                    | -89.48%                              |
| 341 Housing G O Bond Construction            | 410,881                     | 0                         | 0  | 410,881                                    | 0   | (410,881)                                       | -100.00%                             |
| 370 Park Authority Bond Construction         | 36,091,474                  | 11,279,221                | 19,890,000                                 | 44,702,253                                 | 10,000,000                                    | (34,702,253)                                    | -77.63%                              |
| 390 School Construction                      | 423,587,521                 | 198,648,252               | 153,476,261                                | 382,249,196                                | 208,319,289                                   | (173,929,907)                                   | -45.50%                              |
| <b>Total Capital Project Funds</b>           | <b>\$774,954,457</b>        | <b>\$321,211,594</b>      | <b>\$236,878,093</b>                       | <b>\$730,103,460</b>                       | <b>\$298,793,222</b>                          | <b>(\$431,310,238)</b>                          | <b>-59.08%</b>                       |
| <b>TOTAL GOVERNMENTAL FUNDS</b>              | <b>\$3,987,729,797</b>      | <b>\$3,240,298,165</b>    | <b>\$3,355,922,678</b>                     | <b>\$4,129,154,147</b>                     | <b>\$3,615,429,224</b>                        | <b>(\$513,724,923)</b>                          | <b>-12.44%</b>                       |
| <b>PROPRIETARY FUNDS</b>                     |                             |                           |  |  |   |   |                                      |
| <b>G40 Enterprise Funds</b>                  |                             |                           |  |  |   |   |                                      |
| 401 Sewer Operation & Maintenance            | \$66,455,862                | \$60,980,690              | \$63,826,040                               | \$65,183,247                               | \$71,699,978                                  | \$6,516,731                                     | 10.00%                               |
| 402 Sewer Construction Improvements          | 113,229,901                 | 46,559,106                | 45,712,000                                 | 117,204,795                                | 31,534,000                                    | (85,670,795)                                    | -73.09%                              |
| 403 Sewer Bond Parity Debt Service           | 13,372,964                  | 13,291,790                | 13,528,282                                 | 13,528,282                                 | 68,702,004                                    | 55,173,722                                      | 407.84%                              |
| 407 Sewer Bond Subordinate Debt              | 18,314,214                  | 17,330,913                | 18,236,861                                 | 20,264,089                                 | 21,875,577                                    | 1,611,488                                       | 7.95%                                |
| 408 Sewer Bond Construction                  | 61,625,968                  | 17,518,424                | 0  | 44,107,544                                 | 0   | (44,107,544)                                    | -100.00%                             |
| <b>Total Enterprise Funds</b>                | <b>\$272,998,909</b>        | <b>\$155,680,923</b>      | <b>\$141,303,183</b>                       | <b>\$260,287,957</b>                       | <b>\$193,811,559</b>                          | <b>(\$66,476,398)</b>                           | <b>-25.54%</b>                       |

**FY 2004 ADVERTISED EXPENDITURES BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| <b>Fund Type/Fund</b>                            | <b>FY 2002<br/>Estimate</b> | <b>FY 2002<br/>Actual</b> | <b>FY 2003<br/>Adopted<br/>Budget Plan</b> | <b>FY 2003<br/>Revised<br/>Budget Plan</b> | <b>FY 2004<br/>Advertised<br/>Budget Plan</b> | <b>Increase<br/>(Decrease)<br/>Over Revised</b> | <b>%<br/>Increase<br/>(Decrease)</b> |
|--|-----------------------------|---------------------------|--|--|---|---|--------------------------------------|
| <b>G50 Internal Service Funds</b>                |                             |                           |  |  |   |   |                                      |
| 500 Retiree Health Benefits                      | \$2,042,781                 | \$2,039,217               | \$2,299,936                                | \$2,299,936                                | \$3,092,790                                   | \$792,854                                       | 34.47%                               |
| 501 County Insurance Fund                        | 10,368,929                  | 10,748,811                | 10,039,438                                 | 11,573,438                                 | 10,530,683                                    | (1,042,755)                                     | -9.01%                               |
| 502 County Central Stores                        | 1,486,397                   | 1,221,295                 | 1,418,903                                  | 1,445,882                                  | 1,270,755                                     | (175,127)                                       | -12.11%                              |
| 503 Department of Vehicle Services               | 48,589,715                  | 39,970,946                | 47,776,767                                 | 52,750,858                                 | 45,509,398                                    | (7,241,460)                                     | -13.73%                              |
| 504 Document Services Division                   | 8,257,336                   | 7,913,041                 | 7,652,368                                  | 7,694,575                                  | 7,875,478                                     | 180,903   | 2.35%                                |
| 505 Technology Infrastructure Services           | 20,833,116                  | 17,551,208                | 19,776,336                                 | 21,322,635                                 | 22,680,772                                    | 1,358,137                                       | 6.37%                                |
| 506 Health Benefits Trust                        | 46,569,840                  | 44,848,596                | 49,877,306                                 | 49,877,306                                 | 57,050,992                                    | 7,173,686                                       | 14.38%                               |
| 590 School Insurance Fund                        | 7,356,037                   | 3,848,815                 | 5,793,240                                  | 9,192,366                                  | 9,493,240                                     | 300,874   | 3.27%                                |
| 591 School Health Benefits Trust                 | 123,382,669                 | 115,035,999               | 147,234,290                                | 151,728,521                                | 169,801,775                                   | 18,073,254                                      | 11.91%                               |
| 592 School Central Procurement                   | 14,000,000                  | 11,635,797                | 14,000,000                                 | 14,000,000                                 | 14,000,000                                    | 0   | 0.00%                                |
| <b>Total Internal Service Funds</b>              | <b>\$282,886,820</b>        | <b>\$254,813,725</b>      | <b>\$305,868,584</b>                       | <b>\$321,885,517</b>                       | <b>\$341,305,883</b>                          | <b>\$19,420,366</b>                             | <b>6.03%</b>                         |
| <b>TOTAL PROPRIETARY FUNDS</b>                   | <b>\$555,885,729</b>        | <b>\$410,494,648</b>      | <b>\$447,171,767</b>                       | <b>\$582,173,474</b>                       | <b>\$535,117,442</b>                          | <b>(\$47,056,032)</b>                           | <b>-8.08%</b>                        |
| <b>FIDUCIARY FUNDS</b>                           |                             |                           |  |  |   |   |                                      |
| <b>G60 Trust Funds</b>                           |                             |                           |  |  |   |   |                                      |
| 600 Uniformed Retirement                         | \$27,538,665                | \$23,273,449              | \$32,301,833                               | \$32,301,833                               | \$34,184,624                                  | \$1,882,791                                     | 5.83%                                |
| 601 Fairfax County Employees' Retirement         | 82,577,906                  | 83,100,647                | 93,335,300                                 | 93,340,338                                 | 101,061,628                                   | 7,721,290                                       | 8.27%                                |
| 602 Police Retirement                            | 27,410,408                  | 27,947,457                | 31,223,195                                 | 31,223,195                                 | 34,797,219                                    | 3,275,738                                       | 10.49%                               |
| 691 Educational Employees' Retirement            | 114,661,082                 | 108,006,942               | 129,944,215                                | 129,965,764                                | 141,614,896                                   | 11,649,132                                      | 8.96%                                |
| <b>Total Trust Funds</b>                         | <b>\$252,188,061</b>        | <b>\$242,328,495</b>      | <b>\$286,804,543</b>                       | <b>\$286,831,130</b>                       | <b>\$311,658,367</b>                          | <b>\$24,827,237</b>                             | <b>8.66%</b>                         |
| <b>G70 Agency Funds</b>                          |                             |                           |  |  |   |   |                                      |
| 700 Route 28 Taxing District                     | \$6,087,185                 | \$6,141,323               | \$6,863,962                                | \$6,863,962                                | \$5,973,407                                   | (\$890,555)                                     | -12.97%                              |
| <b>TOTAL FIDUCIARY FUNDS</b>                     | <b>\$258,275,246</b>        | <b>\$248,469,818</b>      | <b>\$293,668,505</b>                       | <b>\$293,695,092</b>                       | <b>\$317,631,774</b>                          | <b>\$23,936,682</b>                             | <b>8.15%</b>                         |
| <b>TOTAL APPROPRIATED FUNDS</b>                  | <b>\$4,801,890,772</b>      | <b>\$3,899,262,631</b>    | <b>\$4,096,762,950</b>                     | <b>\$5,005,022,713</b>                     | <b>\$4,468,178,440</b>                        | <b>(\$536,844,273)</b>                          | <b>-10.73%</b>                       |
| <b>Less: Internal Service Funds <sup>2</sup></b> | <b>(\$282,886,820)</b>      | <b>(\$254,813,725)</b>    | <b>(\$305,868,584)</b>                     | <b>(\$321,885,517)</b>                     | <b>(\$341,305,883)</b>                        | <b>(\$19,420,366)</b>                           | <b>6.03%</b>                         |
| <b>NET EXPENDITURES</b>                          | <b>\$4,519,003,952</b>      | <b>\$3,644,448,906</b>    | <b>\$3,790,894,366</b>                     | <b>\$4,683,137,196</b>                     | <b>\$4,126,872,557</b>                        | <b>(\$556,264,639)</b>                          | <b>-11.88%</b>                       |

<sup>1</sup> FY 2004 Advertised Expenditures for Fund 090, Public School Operating, are reduced by \$21,293,410 to offset the discrepancy between the proposed Transfer Out from the General Fund and the Superintendent's Proposed Transfer In to Fund 090.

<sup>2</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

**FY 2004 ADVERTISED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

| Fund Type/<br>Fund                            | Balance<br>6/30/01   | Balance<br>6/30/02   | Balance<br>6/30/03   | Balance<br>6/30/04  | Appropriated From/<br>(Added to) Surplus |
|---|----------------------|----------------------|----------------------|---------------------|--|
| <b>GOVERNMENTAL FUNDS</b>                     |                      |                      |                      |                     |  |
| <b>G00 General Fund Group</b>                 |                      |                      |                      |                     |  |
| 001 General Fund                              | \$84,169,489         | \$94,569,059         | \$60,857,992         | \$59,093,322        | \$1,764,670                              |
| 002 Revenue Stabilization Fund                | 24,321,431           | 27,492,910           | 28,425,060           | 28,988,804          | (563,744)                                |
| <b>Total General Fund Group</b>               | <b>\$108,490,920</b> | <b>\$122,061,969</b> | <b>\$89,283,052</b>  | <b>\$88,082,126</b> | <b>\$1,200,926</b>                       |
| <b>G10 Special Revenue Funds</b>              |                      |                      |                      |                     |  |
| 090 Public School Operating                   | \$52,746,527         | \$77,622,846         | \$0                  | \$0                 | \$0                                      |
| 100 County Transit Systems                    | 7,185,585            | 5,043,717            | 1,165,936            | 449,750             | 716,186                                  |
| 102 Federal/State Grant Fund                  | 951,880              | 1,377,151            | 72,814               | 72,814              | 0  |
| 103 Aging Grants and Programs                 | 535,697              | 737,713              | 0                    | 0                   | 0  |
| 104 Information Technology                    | 25,743,099           | 23,977,647           | 0                    | 0                   | 0  |
| 105 Cable Communications                      | 15,605,539           | 18,964,394           | 7,088,933            | 8,721,933           | (1,633,000)                              |
| 106 Community Services Board                  | 2,184,010            | 5,492,079            | 4,160,312            | 2,324,921           | 1,835,391                                |
| 108 Leaf Collection                           | 2,528,427            | 2,110,842            | 1,645,373            | 1,158,951           | 486,422                                  |
| 109 Refuse Collection & Recycling Ops         | 14,567,446           | 12,611,029           | 9,931,142            | 6,611,085           | 3,320,057                                |
| 110 Refuse Disposal                           | 5,679,774            | 10,507,641           | 7,861,246            | 6,584,389           | 1,276,857                                |
| 111 Reston Community Center                   | 2,478,532            | 2,792,080            | 2,162,489            | 1,615,418           | 547,071                                  |
| 112 Energy Resource Recovery Facility         | 12,993,592           | 10,174,238           | 9,913,716            | 10,465,018          | (551,302)                                |
| 113 McLean Community Center                   | 2,092,766            | 2,310,719            | 2,063,360            | 2,208,588           | (145,228)                                |
| 114 I-95 Refuse Disposal                      | 75,737,886           | 77,041,032           | 53,332,175           | 38,050,897          | 15,281,278                               |
| 115 Burgundy Village Community Center         | 125,549              | 133,232              | 138,633              | 148,816             | (10,183)                                 |
| 116 Forest Integrated Pest Management Program | 796,449              | 1,283,581            | 1,358,650            | 1,496,112           | (137,462)                                |
| 118 Consolidated Community Funding Pool       | 318,192              | 359,174              | 0                    | 0                   | 0  |
| 119 Contributory Fund                         | 270,446              | 239,708              | 60,657               | 60,657              | 0  |
| 120 E-911 Fund                                | 7,779,697            | 5,944,383            | 0                    | 0                   | 0  |
| 141 Elderly Housing Programs                  | 717,755              | 598,202              | 284,314              | 130,180             | 154,134                                  |
| 142 Community Development Block Grant         | 492,784              | 700,686              | 36                   | 36                  | 0  |
| 143 Homeowner and Business Loan Prgms         | 2,385,922            | 2,744,653            | 82,145               | 82,145              | 0  |
| 144 Housing Trust Fund                        | 9,975,636            | 12,391,835           | 229,060              | 229,060             | 0  |
| 145 HOME Investment Partnership Grant         | 109,273              | (47,652)             | 0                    | 0                   | 0  |
| 191 School Food & Nutrition Services          | 10,395,824           | 9,791,528            | 9,087,058            | 9,412,025           | (324,967)                                |
| 192 School Grants & Self Supporting           | 3,751,539            | 3,294,954            | 0                    | 0                   | 0  |
| 193 School Adult & Community Education        | 3,782,283            | 2,565,113            | 0                    | 0                   | 0  |
| <b>Total Special Revenue Funds</b>            | <b>\$261,932,109</b> | <b>\$290,762,525</b> | <b>\$110,638,049</b> | <b>\$89,822,795</b> | <b>\$20,815,254</b>                      |

**FY 2004 ADVERTISED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

| Fund Type/<br>Fund                           | Balance<br>6/30/01   | Balance<br>6/30/02   | Balance<br>6/30/03   | Balance<br>6/30/04   | Appropriated From/<br>(Added to) Surplus |
|--|----------------------|----------------------|----------------------|----------------------|--|
| <b>G20 Debt Service Funds</b>                |                      |                      |                      |                      |  |
| 200 County Debt Service                      | \$1,523,397          | \$4,439,359          | \$0                  | \$0                  | \$0                                      |
| 201 School Debt Service                      | 2,555,156            | 4,840,395            | 0                    | 0                    | 0  |
| <b>Total Debt Service Funds</b>              | <b>\$4,078,553</b>   | <b>\$9,279,754</b>   | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>                               |
| <b>G30 Capital Project Funds</b>             |                      |                      |                      |                      |  |
| 300 Countywide Roadway Improvement           | \$2,415,877          | \$1,777,934          | \$0                  | \$0                  | \$0                                      |
| 301 Contributed Roadway Improvement          | 27,037,274           | 28,560,698           | 0                    | 0                    | 0  |
| 302 Library Construction                     | 1,913,239            | 325,545              | 0                    | 0                    | 0  |
| 303 County Construction                      | 20,690,746           | 19,434,356           | 0                    | 0                    | 0  |
| 304 Primary & Secondary Rd Bond Construction | 13,284,523           | 15,443,075           | 0                    | 0                    | 0  |
| 306 No VA Regional Park Authority            | 0                    | 0                    | 0                    | 0                    | 0  |
| 307 Sidewalk Construction                    | 4,721,983            | 4,732,346            | 0                    | 0                    | 0  |
| 308 Public Works Construction                | 10,191,145           | 8,354,672            | 0                    | 0                    | 0  |
| 309 Metro Operations & Construction          | 9,078,340            | 16,562,358           | 2,130,340            | 0                    | 2,130,340                                |
| 310 Storm Drainage Bond Construction         | 147,699              | 117,800              | 0                    | 0                    | 0  |
| 311 County Bond Construction                 | 8,701,737            | 2,854,025            | 0                    | 0                    | 0  |
| 312 Public Safety Construction               | 1,641,966            | 39,020,914           | 0                    | 0                    | 0  |
| 313 Trail Construction                       | 365,609              | 383,614              | 0                    | 0                    | 0  |
| 314 Neighborhood Improvement Program         | 230,013              | 191,439              | 108,521              | 138,521              | (30,000)                                 |
| 315 Commercial Revitalization Program        | 521,038              | (759,740)            | 0                    | 0                    | 0  |
| 316 Pro Rata Share Drainage Construction     | 2,973                | 3,379                | 0                    | 0                    | 0  |
| 340 Housing Assistance Program               | 3,048,847            | 1,190,554            | 6,130                | 6,130                | 0  |
| 341 Housing G O Bond Construction            | 86,211               | 86,211               | 0                    | 0                    | 0  |
| 370 Park Authority Bond Construction         | 4,617,140            | 1,337,919            | 0                    | 0                    | 0  |
| 390 School Construction                      | 45,690,515           | 191,398              | 0                    | 0                    | 0  |
| <b>Total Capital Project Funds</b>           | <b>\$154,386,875</b> | <b>\$139,808,497</b> | <b>\$2,244,991</b>   | <b>\$144,651</b>     | <b>\$2,100,340</b>                       |
| <b>TOTAL GOVERNMENTAL FUNDS</b>              | <b>\$528,888,457</b> | <b>\$561,912,745</b> | <b>\$202,166,092</b> | <b>\$178,049,572</b> | <b>\$24,116,520</b>                      |
| <b>PROPRIETARY FUNDS</b>                     |                      |                      |                      |                      |  |
| <b>G40 Enterprise Funds</b>                  |                      |                      |                      |                      |  |
| 400 Sewer Revenue                            | \$161,851,820        | \$173,117,699        | \$147,572,179        | \$73,028,946         | \$74,543,233                             |
| 401 Sewer Operation & Maintenance            | 5,666,012            | 5,553,095            | 199,103              | 244,830              | (45,727)                                 |
| 402 Sewer Construction Improvements          | 51,467,138           | 66,670,795           | 0                    | 0                    | 0  |
| 403 Sewer Bond Parity Debt Service           | 1,368,429            | 1,205,119            | 1,044,848            | 965,751              | 79,097                                   |
| 406 Sewer Bond Debt Reserve                  | 14,571,766           | 14,571,766           | 14,571,766           | 14,571,766           | 0  |
| 407 Sewer Bond Subordinate Debt              | 1,105,695            | 983,301              | 566,369              | 0                    | 566,369                                  |
| 408 Sewer Bond Construction                  | 58,891,536           | 45,732,035           | 192,4491             | 1,948,489            | (23,998)                                 |
| <b>Total Enterprise Funds</b>                | <b>\$294,922,396</b> | <b>\$307,833,810</b> | <b>\$165,878,756</b> | <b>\$90,759,782</b>  | <b>\$75,118,974</b>                      |

**FY 2004 ADVERTISED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

| Fund Type/<br>Fund                       | Balance<br>6/30/01     | Balance<br>6/30/02     | Balance<br>6/30/03     | Balance<br>6/30/04     | Appropriated From/<br>(Added to) Surplus |
|--|------------------------|------------------------|------------------------|------------------------|--|
| <b>G50 Internal Service Funds</b>        |                        |                        |                        |                        |  |
| 500 Retiree Health Benefits              | \$231,311              | \$110,009              | \$38,564               | \$35,000               | \$3,564                                  |
| 501 County Insurance Fund                | 30,008,882             | 25,050,709             | 24,860,648             | 24,490,957             | 369,691                                  |
| 502 County Central Stores                | 436,107                | 358,119                | 331,140                | 331,140                | 0  |
| 503 Department of Vehicle Services       | 15,982,162             | 18,094,863             | 9,980,412              | 13,343,830             | (3,363,418)                              |
| 504 Document Services Division           | 1,774,419              | 1,164,544              | 350,503                | 497,996                | (147,493)                                |
| 505 Technology Infrastructure Services   | 8,991,875              | 11,265,982             | 9,555,671              | 7,626,005              | 1,929,666                                |
| 506 Health Benefits Trust                | 5,131,741              | 1,672,740              | 4,711,089              | 4,462,317              | 248,772                                  |
| 590 School Insurance Fund                | 20,931,414             | 15,886,475             | 12,970,381             | 13,185,316             | (214,935)                                |
| 591 School Health Benefits Trust         | 8,279,428              | 8,958,466              | 0                      | 0                      | 0  |
| 592 School Central Procurement           | 1,591,243              | 1,176,028              | 1,176,028              | 1,176,028              | 0  |
| <b>Total Internal Service Funds</b>      | <b>\$93,358,582</b>    | <b>\$83,737,935</b>    | <b>\$63,974,436</b>    | <b>\$65,148,589</b>    | <b>(\$1,174,153)</b>                     |
| <b>TOTAL PROPRIETARY FUNDS</b>           | <b>\$388,280,978</b>   | <b>\$391,571,745</b>   | <b>\$229,853,192</b>   | <b>\$155,908,371</b>   | <b>\$73,944,821</b>                      |
| <b>FIDUCIARY FUNDS</b>                   |                        |                        |                        |                        |  |
| <b>G60 Trust Funds</b>                   |                        |                        |                        |                        |  |
| 600 Uniformed Retirement                 | \$644,181,059          | \$617,625,402          | \$662,457,541          | \$707,439,698          | (\$44,982,157)                           |
| 601 Fairfax County Employees' Retirement | 1,811,980,376          | 1,716,935,570          | 1,821,281,821          | 1,913,813,598          | (92,531,777)                             |
| 602 Police Retirement                    | 605,386,894            | 573,316,655            | 615,575,602            | 649,399,123            | (33,823,521)                             |
| 691 Educational Employees' Retirement    | 1,488,764,682          | 1,369,372,874          | 1,407,516,560          | 1,442,922,479          | (35,405,919)                             |
| <b>Total Trust Funds</b>                 | <b>\$4,550,313,011</b> | <b>\$4,277,250,501</b> | <b>\$4,506,831,524</b> | <b>\$4,713,574,898</b> | <b>(\$206,743,374)</b>                   |
| <b>G70 Agency Funds</b>                  |                        |                        |                        |                        |  |
| 700 Route 28 Taxing District             | \$31,187               | \$41,215               | \$41,215               | \$41,215               | \$0                                      |
| <b>TOTAL FIDUCIARY FUNDS</b>             | <b>\$4,550,344,198</b> | <b>\$4,277,291,716</b> | <b>\$4,506,872,739</b> | <b>\$4,713,616,113</b> | <b>(\$206,743,374)</b>                   |
| <b>TOTAL APPROPRIATED FUNDS</b>          | <b>\$5,467,513,633</b> | <b>\$5,230,776,206</b> | <b>\$4,938,892,023</b> | <b>\$5,047,574,056</b> | <b>(\$108,682,033)</b>                   |

**GENERAL FUND PROPERTY TAX RATES  
FY 1995 - FY 2004  
(per \$100 assessed valuation)**

| <b>Tax Category</b>                  | <b>FY<br/>1995</b> | <b>FY<br/>1996</b> | <b>FY<br/>1997</b> | <b>FY<br/>1998</b> | <b>FY<br/>1999</b> | <b>FY<br/>2000</b> | <b>FY<br/>2001</b> | <b>FY<br/>2002</b> | <b>FY<br/>2003</b> | <b>FY 2004<br/>Advertised</b> |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|
| <b>Real Estate</b>                   | \$1.16             | \$1.16             | \$1.23             | \$1.23             | \$1.23             | \$1.23             | \$1.23             | \$1.23             | \$1.21             | \$1.19                        |
| Public Service                       | 1.16               | 1.16               | 1.23               | 1.23               | 1.23               | 1.23               | 1.23               | 1.23               | 1.21               | 1.19                          |
| <b>Personal Property<sup>1</sup></b> | \$4.57             | \$4.57             | \$4.57             | \$4.57             | \$4.57             | \$4.57             | \$4.57             | \$4.57             | \$4.57             | \$4.57                        |
| Special Subclass <sup>2,3</sup>      | 0.01               | 0.01               | 0.01               | 0.01               | 0.01               | 0.01               | 0.01               | 0.01               | 0.01               | 0.01                          |
| Machinery and Tools                  | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57                          |
| Research and<br>Development          | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57               | 4.57                          |
| Mobile Homes <sup>4</sup>            | 1.16               | 1.16               | 1.23               | 1.23               | 1.23               | 1.23               | 1.23               | 1.23               | 1.21               | 1.19                          |
| Public Service                       | 1.16               | 1.16               | 1.23               | 1.23               | 1.23               | 1.23               | 1.23               | 1.23               | 1.21               | 1.19                          |

<sup>1</sup> Includes vehicles owned by individuals, businesses and Public Service Corporations, business furniture and fixtures, and computers.

<sup>2</sup> On April 30, 1990, the Board of Supervisors established a subclass of vehicles for personal property taxation purposes. This subclass includes vehicles specifically equipped for the handicapped, privately-owned vans used for van pools, and vehicles belonging to volunteer fire and rescue squad members. The same rate also applies to antique automobiles.

<sup>3</sup> Beginning in FY 1996, the special subclass includes vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations. As of FY 2000, the special subclass includes boats.

<sup>4</sup> In accordance with the *Code of Virginia*, mobile homes are considered a separate class of Personal Property, and are assessed and taxed in the same manner as local real property.

**SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES  
FY 1995 - FY 2004**

| <b>Tax Category</b>   | <b>FY<br/>1995</b> | <b>FY<br/>1996</b> | <b>FY<br/>1997</b> | <b>FY<br/>1998</b> | <b>FY<br/>1999</b> | <b>FY<br/>2000</b> | <b>FY<br/>2001</b> | <b>FY<br/>2002</b> | <b>FY<br/>2003</b> | <b>FY 2004<br/>Advertised</b> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|
| <b>Sewage Rates</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                               |
| Sewer Charge<br>(per 1,000 gal.)                              | \$2.60             | \$2.60             | \$2.60             | \$2.60             | \$2.70             | \$2.70             | \$2.81             | \$2.88             | \$2.95             | \$3.03                        |
| Availability Fee  | \$3,863            | \$4,101            | \$4,353            | \$4,621            | \$4,621            | \$4,621            | \$4,898            | \$5,069            | \$5,247            | \$5,431                       |
| <b>Refuse Rates</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                               |
| Collection (per unit)   | \$270              | \$250              | \$250              | \$240              | \$240              | \$210              | \$210              | \$210              | \$210              | \$210                         |
| Disposal (per ton)  | \$48.00            | \$48.00            | \$45.00            | \$45.00            | \$45.00            | \$45.00            | \$45.00            | \$45.00            | \$45.00            | \$45.00                       |
| Leaf Collection <sup>1</sup>                                  | \$0.02             | \$0.01             | \$0.01             | \$0.01             | \$0.01             | \$0.01             | \$0.01             | \$0.01             | \$0.01             | \$0.01                        |
| <b>Lee - Burgundy Village</b>                                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                               |
| Community Center <sup>1,2</sup><br>Dranesville - McLean       | \$0.02             | \$0.02             | \$0.02             | \$0.02             | \$0.02             | \$0.02             | \$0.02             | \$0.02             | \$0.02             | \$0.02                        |
| Community Center <sup>1,2</sup><br>Hunter Mill - Reston       | \$0.027            | \$0.027            | \$0.027            | \$0.028            | \$0.028            | \$0.028            | \$0.028            | \$0.028            | \$0.028            | \$0.028                       |
| Community Center <sup>1,2</sup>                               | \$0.06             | \$0.06             | \$0.06             | \$0.06             | \$0.06             | \$0.06             | \$0.06             | \$0.06             | \$0.052            | \$0.052                       |
| Route 28 Corridor <sup>1,2</sup>                              | \$0.20             | \$0.20             | \$0.20             | \$0.20             | \$0.20             | \$0.20             | \$0.20             | \$0.20             | \$0.20             | \$0.20                        |
| Forest Integrated Pest<br>Management Program <sup>1,2,3</sup> | \$0.0014           | \$0.0014           | \$0.0010           | \$0.0000           | \$0.0000           | \$0.0000           | \$0.0010           | \$0.0010           | \$0.0010           | \$0.0010                      |

<sup>1</sup> Per \$100 assessed value.

<sup>2</sup> These are in special taxing districts which have been set up to support these functions.

<sup>3</sup> This tax was suspended in FY 1998 through FY 2000 due to reduced treatment requirements. The tax was reinstated in FY 2001 to address anticipated increases in the treatment requirements for pests.

**SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES  
FY 1995 - FY 2004**

| <b>Tax Category</b>         | <b>FY<br/>1995</b> | <b>FY<br/>1996</b> | <b>FY<br/>1997</b> | <b>FY<br/>1998</b> | <b>FY<br/>1999</b> | <b>FY<br/>2000</b> | <b>FY<br/>2001<sup>1</sup></b> | <b>FY<br/>2002</b> | <b>FY<br/>2003</b> | <b>FY 2004<br/>Advertised</b> |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------|--------------------|--------------------|-------------------------------|
| <b>Consumer Utility Tax</b> |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Electric                    |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Residential                 |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Rate                        | 8.0%               | 8.0%               | 8.0%               | 8.0%               | 8.0%               | 8.0%               | 8.0%                           |                    |                    |                               |
| Ceiling                     | \$50               | \$50               | \$50               | \$50               | \$50               | \$50               | \$50                           |                    |                    |                               |
| Commercial                  |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Rate                        | 10.0%              | 10.0%              | 10.0%              | 10.0%              | 10.0%              | 10.0%              | 10.0%                          |                    |                    |                               |
| Ceiling                     | \$10,000           | \$10,000           | \$10,000           | \$10,000           | \$10,000           | \$10,000           | \$10,000                       |                    |                    |                               |
| Gas                         |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Residential                 |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Rate                        | 8.0%               | 8.0%               | 8.0%               | 8.0%               | 8.0%               | 8.0%               | 8.0%                           |                    |                    |                               |
| Ceiling                     | \$50               | \$50               | \$50               | \$50               | \$50               | \$50               | \$50                           |                    |                    |                               |
| Commercial                  |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Rate                        | 10.0%              | 10.0%              | 10.0%              | 10.0%              | 10.0%              | 10.0%              | 10.0%                          |                    |                    |                               |
| Ceiling                     | \$3,000            | \$3,000            | \$3,000            | \$3,000            | \$3,000            | \$3,000            | \$3,000                        |                    |                    |                               |
| Telephone                   |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Residential                 |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Rate                        | 22.2%              | 22.2%              | 22.2%              | 22.2%              | 22.2%              | 22.2%              | 22.2%                          | 22.2%              | 22.2%              | 22.2%                         |
| Ceiling                     | \$50               | \$50               | \$50               | \$50               | \$50               | \$50               | \$50                           | \$50               | \$50               | \$50                          |
| Commercial                  |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Rate                        | 22.2%              | 22.2%              | 22.2%              | 22.2%              | 22.2%              | 22.2%              | 22.2%                          | 22.2%              | 22.2%              | 22.2%                         |
| Ceiling                     | \$1,600            | \$1,600            | \$1,600            | \$1,600            | \$1,600            | \$1,600            | \$1,600                        | \$1,600            | \$1,600            | \$1,600                       |
| <b>E-911 Tax</b>            |                    |                    |                    |                    |                    |                    |                                |                    |                    |                               |
| Monthly per Phone Line      | \$1.30             | \$1.30             | \$1.69             | \$1.75             | \$1.75             | \$1.75             | \$1.75                         | \$1.75             | \$1.75             | \$2.00                        |

<sup>1</sup>On January 1, 2001, the calculation method for the Consumer Utility Tax on electricity and gas changed to meet the requirements of the Commonwealth of Virginia's utility deregulation legislation. The following two pages provide a detailed explanation of both the original and replacement calculation methods. Because the change began in the middle of FY 2001, the rates printed on this page apply to the first half of the fiscal year and the new rates apply to the second half of FY 2001 and all future fiscal years.



## ELECTRICITY ORIGINAL AND REPLACEMENT CONSUMER UTILITY TAXES

| <b>Customer Class as Defined<br/>by Electric Power Company</b> | <b>Calculation Method Prior to January 1, 2001<br/>Monthly Tax</b> | <b>Consumption Based Monthly<br/>Tax Since January 1, 2001<sup>1</sup></b> |
|--|--|--|
| <b>Residential</b>   | 8% of first \$50   | \$0.00605 per kWh  |
| Minimum  | 8% of \$7 bill or \$0.56   | \$0.56 per bill  |
| Maximum  | \$4.00 per bill  | \$4.00 per bill  |
| <b>Master Metered Apartments</b>                               | 8% of bill   | \$0.00323 per kWh  |
| Minimum  | 8% of \$7 / dwelling unit or \$0.56 / dwelling unit                | \$0.56 per dwelling unit   |
| Maximum  | 8% of \$50 / dwelling unit or \$4.00 / dwelling unit               | \$4.00 per dwelling unit   |
| <b>Commercial</b>  | 10% of first \$10,000  | \$0.00594 per kWh  |
| Minimum  | 10% of \$11.47 bill or \$1.15 per bill                             | \$1.15 per bill  |
| Maximum  | \$1,000 per bill   | \$1,000 per bill   |
| <b>Industrial</b>  | 10% of first \$10,000  | \$0.00707 per kWh  |
| Minimum  | 10% of \$11.47 bill or \$1.15 per bill                             | \$1.15 per bill  |
| Maximum  | \$1,000 per bill   | \$1,000 per bill   |

<sup>1</sup> Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of electricity as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method, described in this table, is based on usage. The consumption based tax is calculated to be revenue neutral. For more information on this change, please refer to the Consumer Utility Tax section of the General Fund Revenue Overview.

## NATURAL GAS ORIGINAL AND REPLACEMENT CONSUMER UTILITY TAXES

| Customer Class as Defined<br>by Gas Company | Calculation Method Prior to January 1, 2001<br>Monthly Tax | Consumption Based Monthly<br>Tax Since January 1, 2001 <sup>1</sup> |
|---|--|---|
| <b>Residential</b>                          | 8% of first \$50   | \$0.05259 per CCF   |
| Minimum                                     | 8% of \$7 bill or \$0.56                                   | \$0.56 per bill   |
| Maximum                                     | \$4.00 per bill  | \$4.00 per bill   |
| <b>Master Metered Apartments</b>            | 8% of bill   | \$0.01192 per CCF   |
| Minimum                                     | 8% of \$7 / dwelling unit or \$0.56 / dwelling unit        | \$0.56 per dwelling unit  |
| Maximum                                     | 8% of \$50 / dwelling unit or \$4.00 / dwelling unit       | \$4.00 per dwelling unit  |
| <b>Nonresidential</b>                       | 10% of first \$3,000                                       | \$0.04794 per CCF   |
| Minimum                                     | 10% of \$8.45 bill or \$0.845                              | \$0.845 per bill  |
| Maximum                                     | \$300 per bill   | \$300 per bill  |
| <b>Nonresidential Interruptible</b>         | 4.5% of first \$6,667                                      | \$0.00563 per CCF   |
| Minimum                                     | 4.5% of \$100 bill per meter                               | \$4.50 per meter  |
| Maximum                                     | \$300 per meter  | \$300 per meter   |

<sup>1</sup> Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of natural gas as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method, described in this table, is based on usage. The consumption based tax is calculated to be revenue neutral. For more information on this change, please refer to the Consumer Utility Tax section of the General Fund Revenue Overview.

**ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS  
GENERAL FUND, FISCAL YEARS 2002-2004**

|  | FY 2002<br>Actual        | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|--|--------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>ASSESSED VALUATION OF TAXABLE PROPERTY</b>  |                          |                                   |                                   |                                      |
| <b>Real Estate</b>                             |                          |                                   |                                   |                                      |
| Local Assessment                               | \$99,793,391,730         | \$114,902,589,425                 | \$114,902,589,425                 | \$129,247,150,810                    |
| Public Service Corporations                    | 846,936,463              | 855,405,787                       | 900,822,001                       | 801,322,001                          |
| Supplementals and Norfolk Plan                 | 610,848,915              | 402,366,640                       | 402,366,640                       | 380,500,000                          |
| Less: Tax Relief for Elderly/Disabled          | (723,700,728)            | (971,130,000)                     | (888,429,752)                     | (1,025,000,000)                      |
| Less: Exonerations/Certificates/Tax Abatements | (507,773,775)            | (747,000,000)                     | (700,000,000)                     | (860,201,163)                        |
| <b>Total Real Estate Taxable Valuation</b>     | <b>\$100,019,702,605</b> | <b>\$114,442,231,852</b>          | <b>\$114,617,348,314</b>          | <b>\$128,543,771,648</b>             |
| <b>Personal Property</b>                       |                          |                                   |                                   |                                      |
| Vehicles                                       | \$8,895,669,387          | \$8,886,645,564                   | \$9,142,557,156                   | \$9,381,350,903                      |
| Business Property (excluding vehicles)         | 2,687,958,807            | 2,735,926,122                     | 2,444,034,814                     | 2,444,386,570                        |
| Mobile Homes                                   | 17,473,338               | 17,729,756                        | 18,345,101                        | 18,732,913                           |
| Other Personal Property <sup>1</sup>           | 8,388,038                | 8,407,248                         | 8,441,405                         | 8,396,208                            |
| Public Service Corporations                    | 2,195,322,044            | 2,187,792,732                     | 2,245,134,683                     | 2,264,514,765                        |
| <b>Total Personal Property Valuation</b>       | <b>\$13,804,811,614</b>  | <b>\$13,836,501,422</b>           | <b>\$13,858,513,159</b>           | <b>\$14,117,381,359</b>              |
| <b>Total Taxable Property Valuation</b>        | <b>\$113,824,514,219</b> | <b>\$128,278,733,274</b>          | <b>\$128,475,861,473</b>          | <b>\$142,661,153,007</b>             |
| <b>TAX RATE (per \$100 assessed value)</b>     |                          |                                   |                                   |                                      |
| <b>Real Estate</b>                             |                          |                                   |                                   |                                      |
| Regular-Local Assessment                       | \$1.23                   | \$1.21                            | \$1.21                            | \$1.19                               |
| Public Service Corporations-Equalized          | 1.23                     | 1.21                              | 1.21                              | 1.19                                 |
| <b>Personal Property</b>                       |                          |                                   |                                   |                                      |
| Vehicle/Business/Other                         | \$4.57                   | \$4.57                            | \$4.57                            | \$4.57                               |
| Public Service Corporations-Equalized          | 1.23                     | 1.21                              | 1.21                              | 1.19                                 |
| Mobile Homes                                   | 1.23                     | 1.21                              | 1.21                              | 1.19                                 |

<sup>1</sup> Other Personal Property includes boats, trailers, and miscellaneous.

**ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS  
GENERAL FUND, FISCAL YEARS 2002-2004**

|  | FY 2002<br>Actual      | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>LEVIES AND COLLECTIONS</b>                                  |                        |                                   |                                   |                                      |
| <b>Property Tax Levy</b>                                       |                        |                                   |                                   |                                      |
| Real Estate Tax Levy   | \$1,230,257,857        | \$1,384,751,005                   | \$1,386,869,915                   | \$1,529,670,883                      |
| Personal Property Tax Levy                                     | 475,529,702            | 475,611,030                       | 473,518,950                       | 484,157,850                          |
| <b>Total Property Tax Levy</b>                                 | <b>\$1,705,787,559</b> | <b>\$1,860,362,035</b>            | <b>\$1,860,388,865</b>            | <b>\$2,013,828,733</b>               |
| <b>Property Tax Collections</b>                                |                        |                                   |                                   |                                      |
| Collection of Current Taxes                                    | \$1,683,924,190        | \$1,838,918,047                   | \$1,838,969,845                   | \$1,991,334,543                      |
| Percentage of Total Levy Collected                             | 98.7%                  | 98.8%                             | 98.8%                             | 98.9%                                |
| Net Collections of Delinquent Taxes                            | 20,743,057             | 15,079,797                        | 17,529,238                        | 15,079,797                           |
| <b>Total Property Tax Collections</b>                          | <b>\$1,704,667,247</b> | <b>\$1,853,997,844</b>            | <b>\$1,856,499,083</b>            | <b>\$2,006,414,340</b>               |
| Yield of \$0.01 per \$100 of Real Estate Tax Collections       | \$10,187,549           | \$11,610,583                      | \$11,630,054                      | \$13,017,732                         |
| Yield of \$0.01 per \$100 of Personal Property Tax Collections | \$948,809              | \$950,585                         | \$944,712                         | \$967,668                            |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                        | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|---|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| <b><u>TOTAL REAL PROPERTY TAXES</u></b> |                               |                                   |                                   |                                      |                       |                                   |
| Real Estate Tax - Current               | \$1,215,518,339               | \$1,367,528,592                   | \$1,369,090,119                   | \$1,512,421,425                      | \$143,331,306         | 10.5%                             |
| R. E. Tax - Public Service Corps        | 10,461,771                    | 10,350,410                        | 10,899,946                        | 9,648,782                            | (1,251,164)           | -11.5%                            |
| <b>Subtotal R. E. Tax - Current</b>     | <b>\$1,225,980,110</b>        | <b>\$1,377,879,002</b>            | <b>\$1,379,990,065</b>            | <b>\$1,522,070,207</b>               | <b>\$142,080,142</b>  | <b>10.3%</b>                      |
| R. E. Tax Penalties - Current           | \$3,003,319                   | \$1,287,904                       | \$1,287,904                       | \$1,287,904                          | \$0                   | 0.0%                              |
| R. E. Tax Interest - Current            | 69,250                        | 367,941                           | 367,941                           | 367,941                              | 0                     | 0.0%                              |
| R. E. Tax Delinquent - 1st Year         | 2,323,657                     | 1,668,200                         | 1,668,200                         | 1,668,200                            | 0                     | 0.0%                              |
| R. E. Tax Penalties - 1st Year Delinq.  | 253,842                       | 230,175                           | 230,175                           | 230,175                              | 0                     | 0.0%                              |
| R. E. Tax Interest - 1st Year Delinq.   | 38,561                        | 252,216                           | 252,216                           | 252,216                              | 0                     | 0.0%                              |
| R. E. Tax Delinquent - 2nd Year         | 602,127                       | 662,496                           | 662,496                           | 662,496                              | 0                     | 0.0%                              |
| R. E. Tax Penalties - 2nd Year Delinq.  | 117,421                       | 91,252                            | 91,252                            | 91,252                               | 0                     | 0.0%                              |
| R. E. Tax Interest - 2nd Year Delinq.   | 22,263                        | 199,853                           | 199,853                           | 199,853                              | 0                     | 0.0%                              |
| R. E. Tax Interest - 3rd Year Delinq.   | 120                           | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| R. E. Tax - Prior Years                 | 754,894                       | 2,107,884                         | 2,107,884                         | 2,107,884                            | 0                     | 0.0%                              |
| R. E. PSC - Penalty Current             | 37,805                        | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| R. E. PSC - Interest Current            | 506                           | 9,235                             | 9,235                             | 9,235                                | 0                     | 0.0%                              |
| PSC, Prior Years                        | 0                             | 2,082                             | 2,082                             | 2,082                                | 0                     | 0.0%                              |
| <b>Subtotal R. E. Tax - Delinquents</b> | <b>\$7,223,765</b>            | <b>\$6,879,238</b>                | <b>\$6,879,238</b>                | <b>\$6,879,238</b>                   | <b>\$0</b>            | <b>0.0%</b>                       |
| <hr/>                                   |                               |                                   |                                   |                                      |                       |                                   |
| <b>TOTAL REAL PROPERTY TAXES</b>        | <b>\$1,233,203,875</b>        | <b>\$1,384,758,240</b>            | <b>\$1,386,869,303</b>            | <b>\$1,528,949,445</b>               | <b>\$142,080,142</b>  | <b>10.2%</b>                      |

### **PERSONAL PROPERTY TAXES**

|                                     |                      |                      |                      |                      |                    |             |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| Personal Property Tax - Current     | \$247,074,409        | \$230,684,696        | \$231,752,664        | \$237,306,629        | \$5,553,965        | 2.4%        |
| P. P. Tax - Public Service Corps    | 24,552,242           | 28,351,290           | 27,532,144           | 27,301,591           | (230,553)          | -0.8%       |
| <b>Subtotal P. P. Tax - Current</b> | <b>\$271,626,651</b> | <b>\$259,035,986</b> | <b>\$259,284,808</b> | <b>\$264,608,220</b> | <b>\$5,323,412</b> | <b>2.1%</b> |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                          | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|---|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| P. P. Tax Penalties - Current             | \$3,715,759                   | \$2,011,741                       | \$2,612,632                       | \$2,011,741                          | (\$600,891)           | -23.0%                            |
| P. P. Tax Interest - Current              | 48,421                        | 95,591                            | 124,143                           | 95,591                               | (28,552)              | -23.0%                            |
| P. P. Tax Delinquent - 1st Year           | 4,832,228                     | 2,894,020                         | 3,758,441                         | 2,894,020                            | (864,421)             | -23.0%                            |
| P. P. Tax Penalties - 1st Year Delinquent | 599,755                       | 344,753                           | 447,728                           | 344,753                              | (102,975)             | -23.0%                            |
| P. P. Tax Interest - 1st Year Delinquent  | 173,951                       | 70,902                            | 92,080                            | 70,902                               | (21,178)              | -23.0%                            |
| P. P. Tax Delinquent - 2nd Year           | 866,482                       | 1,400,866                         | 1,819,293                         | 1,400,866                            | (418,427)             | -23.0%                            |
| P. P. Tax Penalties - 2nd Year Delinquent | 120,189                       | 84,070                            | 109,181                           | 84,070                               | (25,111)              | -23.0%                            |
| P. P. Tax Interest - 2nd Year Delinquent  | 89,842                        | 40,219                            | 52,232                            | 40,219                               | (12,013)              | -23.0%                            |
| P. P. Tax Delinquent - 3rd Year           | 463,597                       | 628,499                           | 816,226                           | 628,499                              | (187,727)             | -23.0%                            |
| P. P. Tax Penalties - 3rd Year Delinquent | 94,472                        | 96,879                            | 125,816                           | 96,879                               | (28,937)              | -23.0%                            |
| P. P. Tax Interest - 3rd Year Delinquent  | 241,478                       | 86,339                            | 112,128                           | 86,339                               | (25,789)              | -23.0%                            |
| P. P. Tax Prior Years                     | 17,173                        | 446,680                           | 580,100                           | 446,680                              | (133,420)             | -23.0%                            |
| <b>Subtotal P. P. Tax - Delinquent</b>    | <b>\$11,263,346</b>           | <b>\$8,200,559</b>                | <b>\$10,650,000</b>               | <b>\$8,200,559</b>                   | <b>(\$2,449,441)</b>  | <b>-23.0%</b>                     |
| <hr/>                                     |                               |                                   |                                   |                                      |                       |                                   |
| <b>TOTAL PERSONAL PROPERTY TAXES</b>      | <b>\$282,889,998</b>          | <b>\$267,236,545</b>              | <b>\$269,934,808</b>              | <b>\$272,808,779</b>                 | <b>\$2,873,971</b>    | <b>1.1%</b>                       |
| <hr/>                                     |                               |                                   |                                   |                                      |                       |                                   |
| <b>GENERAL OTHER LOCAL TAXES</b>          |                               |                                   |                                   |                                      |                       |                                   |
| Short-Term Daily Rental                   | \$543,619                     | \$546,797                         | \$546,797                         | \$557,733                            | \$10,936              | 2.0%                              |
| Vehicle Decals                            | 18,694,344                    | 19,018,442                        | 19,018,442                        | 19,463,966                           | 445,524               | 2.3%                              |
| Bank Franchise Tax                        | 4,563,067                     | 3,663,945                         | 4,011,108                         | 4,011,108                            | 0                     | 0.0%                              |
| Cigarette Tax                             | 1,735,694                     | 1,922,003                         | 1,922,003                         | 1,922,003                            | 0                     | 0.0%                              |
| Gross Receipts Tax on Rental Cars         | 768,738                       | 1,000,265                         | 1,000,265                         | 1,000,265                            | 0                     | 0.0%                              |
| Land Transfer Fees                        | 36,299                        | 38,010                            | 38,010                            | 38,010                               | 0                     | 0.0%                              |
| Transient Occupancy Tax                   | 6,347,280                     | 6,978,271                         | 6,220,334                         | 6,347,280                            | 126,946               | 2.0%                              |
| <b>Subtotal</b>                           | <b>\$32,689,041</b>           | <b>\$33,167,733</b>               | <b>\$32,756,959</b>               | <b>\$33,340,365</b>                  | <b>\$583,406</b>      | <b>1.8%</b>                       |
| Sales Tax - Local                         | \$125,446,316                 | \$126,808,084                     | \$123,690,068                     | \$126,163,869                        | \$2,473,801           | 2.0%                              |
| Sales Tax - Mobile Home                   | 130,728                       | 90,000                            | 85,500                            | 82,650                               | (2,850)               | -3.3%                             |
| <b>Subtotal Sales Tax</b>                 | <b>\$125,577,043</b>          | <b>\$126,898,084</b>              | <b>\$123,775,568</b>              | <b>\$126,246,519</b>                 | <b>\$2,470,951</b>    | <b>2.0%</b>                       |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                               | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| Deed of Conveyance Tax                         | \$4,960,527                   | \$3,812,721                       | \$4,960,527                       | \$4,475,925                          | (\$484,602)           | -9.8%                             |
| Recordation Tax                                | 14,847,060                    | 10,686,119                        | 14,847,060                        | 11,854,054                           | (2,993,006)           | -20.2%                            |
| <b>Subtotal Deed of Conveyance/Recordation</b> | <b>\$19,807,587</b>           | <b>\$14,498,840</b>               | <b>\$19,807,587</b>               | <b>\$16,329,979</b>                  | <b>(\$3,477,608)</b>  | <b>-17.6%</b>                     |
| Electric Utility Tax - Dominion Virginia Power | \$31,406,899                  | \$32,075,873                      | \$32,035,037                      | \$32,675,738                         | \$640,701             | 2.0%                              |
| Electric Utility Tax - No. Va. Elec.           | 1,563,666                     | 1,711,450                         | 1,594,940                         | 1,626,838                            | 31,898                | 2.0%                              |
| <b>Subtotal Electric Utility Tax</b>           | <b>\$32,970,566</b>           | <b>\$33,787,323</b>               | <b>\$33,629,977</b>               | <b>\$34,302,576</b>                  | <b>\$672,599</b>      | <b>2.0%</b>                       |
| Telephone Utility Tax - Verizon                | \$41,680,798                  | \$45,049,481                      | \$42,514,415                      | \$43,364,703                         | \$850,288             | 2.0%                              |
| Telephone Utility Tax - MCI World Com          | 53,203                        | 145,022                           | 54,267                            | 55,353                               | 1,086                 | 2.0%                              |
| Telephone Utility Tax - Misc.                  | 3,323,104                     | 876,507                           | 3,389,567                         | 3,457,358                            | 67,791                | 2.0%                              |
| <b>Subtotal Telephone Utility Tax</b>          | <b>\$45,057,106</b>           | <b>\$46,071,010</b>               | <b>\$45,958,249</b>               | <b>\$46,877,414</b>                  | <b>\$919,165</b>      | <b>2.0%</b>                       |
| Gas Utility Tax - Washington Gas               | \$7,975,750                   | \$9,341,933                       | \$8,135,265                       | \$8,297,971                          | \$162,706             | 2.0%                              |
| Gas Utility Tax - Columbia Gas of VA           | 365,454                       | 227,842                           | 372,763                           | 380,218                              | 7,455                 | 2.0%                              |
| <b>Subtotal Gas Utility Tax</b>                | <b>\$8,341,204</b>            | <b>\$9,569,775</b>                | <b>\$8,508,028</b>                | <b>\$8,678,189</b>                   | <b>\$170,161</b>      | <b>2.0%</b>                       |
| <b>TOTAL Consumer Utility Tax</b>              | <b>\$86,368,876</b>           | <b>\$89,428,108</b>               | <b>\$88,096,254</b>               | <b>\$89,858,179</b>                  | <b>\$1,761,925</b>    | <b>2.0%</b>                       |
| Electric Consumption Tax                       | \$2,306,324                   | \$2,400,258                       | \$2,352,450                       | \$2,399,499                          | \$47,049              | 2.0%                              |
| Natural Gas Consumption Tax                    | 626,466                       | 1,152,000                         | 638,995                           | 651,775                              | 12,780                | 2.0%                              |
| <b>Total Consumption Tax</b>                   | <b>\$2,932,789</b>            | <b>\$3,552,258</b>                | <b>\$2,991,445</b>                | <b>\$3,051,274</b>                   | <b>\$59,829</b>       | <b>2.0%</b>                       |
| BPOL Tax - Amusements                          | \$176,831                     | \$198,676                         | \$176,831                         | \$180,368                            | \$3,537               | 2.0%                              |
| BPOL Tax - Builders and Developers             | 762,380                       | 656,193                           | 762,380                           | 777,628                              | 15,248                | 2.0%                              |
| BPOL Tax - Business Service Occupation         | 15,494,574                    | 14,107,592                        | 15,494,574                        | 15,804,465                           | 309,891               | 2.0%                              |
| BPOL Tax - Personal Service Occupation         | 3,860,327                     | 3,867,366                         | 3,860,327                         | 3,937,534                            | 77,207                | 2.0%                              |
| BPOL Tax - Contractors                         | 5,941,926                     | 5,296,783                         | 5,941,926                         | 6,060,765                            | 118,839               | 2.0%                              |
| BPOL Tax - Hotels and Motels                   | 989,000                       | 1,060,951                         | 989,000                           | 1,008,780                            | 19,780                | 2.0%                              |
| BPOL Tax - Prof. & Spec Occupations            | 11,047,414                    | 8,944,914                         | 11,047,414                        | 11,268,362                           | 220,948               | 2.0%                              |
| BPOL Tax - Rent of House, Apt & Condo          | 7,356,224                     | 6,445,915                         | 7,356,224                         | 7,503,348                            | 147,124               | 2.0%                              |
| BPOL Tax - Repair Service                      | 1,391,356                     | 1,485,688                         | 1,391,356                         | 1,419,183                            | 27,827                | 2.0%                              |
| BPOL Tax - Retail Merchants                    | 20,756,594                    | 20,777,833                        | 20,756,594                        | 21,171,726                           | 415,132               | 2.0%                              |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                                       | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| BPOL Tax - Wholesale Merchants                         | 1,541,600                     | 1,520,524                         | 1,541,600                         | 1,572,432                            | 30,832                | 2.0%                              |
| BPOL Tax - Real Estate Brokers                         | 1,079,690                     | 1,015,739                         | 1,079,690                         | 1,101,284                            | 21,594                | 2.0%                              |
| BPOL Tax - Money Lenders                               | 1,692,162                     | 1,191,960                         | 1,692,162                         | 1,726,005                            | 33,843                | 2.0%                              |
| BPOL Tax - Telephone Companies                         | 802,930                       | 806,820                           | 802,930                           | 818,989                              | 16,059                | 2.0%                              |
| BPOL Tax - Utility Companies                           | (326)                         | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| BPOL Tax - Consultant/Specialist                       | 18,042,893                    | 19,395,066                        | 18,042,567                        | 18,403,417                           | 360,850               | 2.0%                              |
| BPOL Tax - Research and Development                    | 356,180                       | 382,868                           | 356,180                           | 363,304                              | 7,124                 | 2.0%                              |
| <b>Subtotal Business, Prof. &amp; Occupational</b>     | <b>\$91,291,755</b>           | <b>\$87,154,888</b>               | <b>\$91,291,755</b>               | <b>\$93,117,590</b>                  | <b>\$1,825,835</b>    | <b>2.0%</b>                       |
| BPOL Tax - Penalties & Interest - Current Year         | \$197,615                     | \$273,023                         | \$273,023                         | \$273,023                            | \$0                   | 0.0%                              |
| BPOL Tax - Delinquent Taxes - Prior Years              | 1,419,853.34                  | 99,427                            | 99,427                            | 99,427                               | 0                     | 0.0%                              |
| BPOL Tax - Delinquent Penalty & Interest - Prior Years | (21,926.88)                   | 127,550                           | 127,550                           | 127,550                              | 0                     | 0.0%                              |
| <b>Subtotal BPOL - Delinquents</b>                     | <b>\$1,595,541</b>            | <b>\$500,000</b>                  | <b>\$500,000</b>                  | <b>\$500,000</b>                     | <b>\$0</b>            | <b>0.0%</b>                       |
| <b>TOTAL Business, Prof., &amp; Occupational</b>       | <b>\$92,887,296</b>           | <b>\$87,654,888</b>               | <b>\$91,791,755</b>               | <b>\$93,617,590</b>                  | <b>\$1,825,835</b>    | <b>2.0%</b>                       |
| <b>TOTAL GENERAL OTHER LOCAL TAXES</b>                 | <b>\$360,262,632</b>          | <b>\$355,199,911</b>              | <b>\$359,219,568</b>              | <b>\$362,443,906</b>                 | <b>\$3,224,338</b>    | <b>0.9%</b>                       |

### PERMITS, FEES & REGULATORY LICENSES

|                                      |             |             |             |             |     |      |
|--------------------------------------|-------------|-------------|-------------|-------------|-----|------|
| Building Permits                     | \$5,909,301 | \$7,400,752 | \$5,751,226 | \$5,751,226 | \$0 | 0.0% |
| Electrical Permits                   | 2,269,602   | 2,286,016   | 2,208,889   | 2,208,889   | 0   | 0.0% |
| Plumbing Permits                     | 1,933,511   | 1,847,554   | 1,881,789   | 1,881,789   | 0   | 0.0% |
| Mechanical Permits                   | 1,612,329   | 1,616,596   | 1,569,199   | 1,569,199   | 0   | 0.0% |
| Cross Connection Charges             | 300,382     | 233,894     | 292,347     | 292,347     | 0   | 0.0% |
| Swimming Pool Inspection Licenses    | 475         | 495         | 462         | 462         | 0   | 0.0% |
| Home Improvement Inspection Licenses | 19,424      | 20,635      | 18,904      | 18,904      | 0   | 0.0% |
| Elevator Inspection Licenses         | 1,144,738   | 1,010,848   | 1,114,116   | 1,114,116   | 0   | 0.0% |
| Appliance Permits                    | 122,437     | 77,176      | 119,162     | 119,162     | 0   | 0.0% |
| Building Re-inspection Fees          | 35,144      | 28,979      | 34,204      | 34,204      | 0   | 0.0% |
| Electrical Re-inspection Fees        | 9,184       | 8,668       | 8,938       | 8,938       | 0   | 0.0% |
| Plumbing Re-inspection Fees          | 16,632      | 20,866      | 16,187      | 16,187      | 0   | 0.0% |



## GENERAL FUND REVENUE

| REVENUE CATEGORY                                   | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| Mechanical Re-inspection Fees                      | 10,248                        | 10,987                            | 9,974                             | 9,974                                | 0                     | 0.0%                              |
| Plan Resubmission Fees- new construction           | 159,046                       | 159,458                           | 154,791                           | 154,791                              | 0                     | 0.0%                              |
| Plan Resubmission Fees - alter. construction       | 117,450                       | 119,925                           | 114,309                           | 114,309                              | 0                     | 0.0%                              |
| <b>Subtotal Inspection Services</b>                | <b>\$13,659,902</b>           | <b>\$14,842,849</b>               | <b>\$13,294,497</b>               | <b>\$13,294,497</b>                  | <b>\$0</b>            | <b>0.0%</b>                       |
| Site Plan Fees                                     | \$2,491,577                   | \$2,564,521                       | \$2,424,927                       | \$2,424,927                          | \$0                   | 0.0%                              |
| Subdivision Plat Fees                              | 410,401                       | 346,702                           | 399,423                           | 399,423                              | 0                     | 0.0%                              |
| Subdivision Plan Fees                              | 2,360,824                     | 2,156,036                         | 2,297,671                         | 2,297,671                            | 0                     | 0.0%                              |
| Utility Permit Fees                                | 39,560                        | 45,720                            | 38,502                            | 38,502                               | 0                     | 0.0%                              |
| Developer Bond Extension                           | 778,424                       | 681,017                           | 757,601                           | 757,601                              | 0                     | 0.0%                              |
| Landfill Permit Fees                               | 0                             | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| Inspection - Site Plans                            | 2,016,309                     | 1,906,280                         | 1,962,372                         | 1,962,372                            | 0                     | 0.0%                              |
| Inspection - Subplans                              | 1,464,175                     | 1,172,993                         | 1,425,007                         | 1,425,007                            | 0                     | 0.0%                              |
| <b>Subtotal Design Review</b>                      | <b>\$9,561,270</b>            | <b>\$8,873,269</b>                | <b>\$9,305,503</b>                | <b>\$9,305,503</b>                   | <b>\$0</b>            | <b>0.0%</b>                       |
| <b>TOTAL Inspection Services and Design Review</b> | <b>\$23,221,172</b>           | <b>\$23,716,118</b>               | <b>\$22,600,000</b>               | <b>\$22,600,000</b>                  | <b>\$0</b>            | <b>0.0%</b>                       |
| Zoning Fees  | \$848,356                     | \$1,011,644                       | \$880,162                         | \$1,050,869                          | \$170,707             | 19.4%                             |
| Sign Permit Fees                                   | 54,805                        | 57,845                            | 57,845                            | 59,580                               | 1,735                 | 3.0%                              |
| Quarry Inspection Fees                             | 18,625                        | 18,076                            | 18,076                            | 19,354                               | 1,278                 | 7.1%                              |
| Board of Zoning Appeals Fees                       | 116,183                       | 143,319                           | 143,319                           | 143,319                              | 0                     | 0.0%                              |
| Agricultural/Forestall District Application Fee    | 50                            | 500                               | 250                               | 250                                  | 0                     | 0.0%                              |
| Wetlands Permits                                   | 900                           | 600                               | 900                               | 900                                  | 0                     | 0.0%                              |
| <b>TOTAL Zoning Revenue</b>                        | <b>\$1,038,920</b>            | <b>\$1,231,984</b>                | <b>\$1,100,552</b>                | <b>\$1,274,272</b>                   | <b>\$173,720</b>      | <b>15.8%</b>                      |
| Dog Licenses                                       | \$239,853                     | \$242,744                         | \$242,744                         | \$242,744                            | \$0                   | 0.0%                              |
| Auto Graveyard Licenses                            | 150                           | 100                               | 100                               | 100                                  | 0                     | 0.0%                              |
| Bondsmen Licenses                                  | 300                           | 450                               | 300                               | 300                                  | 0                     | 0.0%                              |
| Carnival Permits                                   | 175                           | 865                               | 175                               | 175                                  | 0                     | 0.0%                              |
| Dance Hall Licenses                                | 2,300                         | 2,820                             | 2,300                             | 2,300                                | 0                     | 0.0%                              |
| Fortune Teller Licenses                            | 500                           | 500                               | 500                               | 500                                  | 0                     | 0.0%                              |
| Mixed Drink Establishment Licenses                 | 112,296                       | 112,616                           | 112,616                           | 114,868                              | 2,252                 | 2.0%                              |
| Land Use Assessment Application Fees               | 327                           | 600                               | 600                               | 600                                  | 0                     | 0.0%                              |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                                   | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| Massage Therapy Permits                            | 11,100                        | 8,495                             | 11,250                            | 13,125                               | 1,875                 | 16.7%                             |
| Election Filing Fees                               | 1,411                         | 700                               | 700                               | 700                                  | 0                     | 0.0%                              |
| Concealed Weapon Permits                           | 46,340                        | 114,765                           | 114,765                           | 37,625                               | (77,140)              | -67.2%                            |
| Precious Metal Dealers Licenses                    | 4,100                         | 4,925                             | 4,925                             | 4,925                                | 0                     | 0.0%                              |
| Solicitors Licenses                                | 8,105                         | 7,000                             | 8,200                             | 9,000                                | 800                   | 9.8%                              |
| Going Out of Business Fees                         | 715                           | 715                               | 715                               | 845                                  | 130                   | 18.2%                             |
| Fire Prevention Code Permits                       | 889,003                       | 912,855                           | 912,855                           | 921,983                              | 9,128                 | 1.0%                              |
| Fire Marshal Fees                                  | 1,806,204                     | 1,916,352                         | 1,806,204                         | 1,966,204                            | 160,000               | 8.9%                              |
| Acceptance Test Overtime Fees                      | 262,745                       | 350,400                           | 262,745                           | 262,745                              | 0                     | 0.0%                              |
| Home Childcare Permits                             | 27,152                        | 30,800                            | 28,000                            | 28,000                               | 0                     | 0.0%                              |
| Tax Abatement Application Fees                     | 2,100                         | 2,000                             | 2,500                             | 2,500                                | 0                     | 0.0%                              |
| Alarm Systems Registrations                        | 323,284                       | 75,000                            | 150,000                           | 75,000                               | (75,000)              | -50.0%                            |
| Taxicab Licenses                                   | 118,654                       | 120,166                           | 120,166                           | 122,971                              | 2,805                 | 2.3%                              |
| <b>Subtotal Misc. Permits, Fees &amp; Licenses</b> | <b>\$3,856,814</b>            | <b>\$3,904,868</b>                | <b>\$3,782,360</b>                | <b>\$3,807,210</b>                   | <b>\$24,850</b>       | <b>0.7%</b>                       |
| Sanitation Inspection Licenses                     | \$600                         | \$785                             | \$785                             | \$850                                | \$65                  | 8.3%                              |
| Septic Tank Permits                                | 59,430                        | 59,030                            | 59,030                            | 71,659                               | 12,629                | 21.4%                             |
| Septic Tank Truck Licenses                         | 31,563                        | 31,794                            | 31,794                            | 31,794                               | 0                     | 0.0%                              |
| Well Water Supply Permits                          | 18,060                        | 21,000                            | 21,000                            | 40,155                               | 19,155                | 91.2%                             |
| Well Water Supply Permits                          | 105                           | 135                               | 135                               | 450                                  | 315                   | 233.3%                            |
| Routine Water Sample Fees                          | 3,360                         | 3,640                             | 3,640                             | 3,640                                | 0                     | 0.0%                              |
| Swimming Pool Licenses                             | 147,955                       | 146,080                           | 146,080                           | 149,720                              | 3,640                 | 2.5%                              |
| Portable Toilet Fees                               | 385                           | 385                               | 385                               | 550                                  | 165                   | 42.9%                             |
| Private Schools/Day Care Center Licenses           | 12,750                        | 13,000                            | 13,000                            | 13,000                               | 0                     | 0.0%                              |
| Food Establishment Operating Permits               | 76,610                        | 76,300                            | 77,925                            | 80,250                               | 2,325                 | 3.0%                              |
| State Share Septic Tank Permits                    | 34,710                        | 34,125                            | 53,813                            | 73,369                               | 19,556                | 36.3%                             |
| State Share Well Permit Fees                       | 10,520                        | 12,360                            | 17,438                            | 28,328                               | 10,890                | 62.4%                             |
| Miscellaneous Environmental Fees                   | 7,434                         | 5,212                             | 5,212                             | 5,212                                | 0                     | 0.0%                              |

## GENERAL FUND REVENUE

| REVENUE CATEGORY   | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| Alternate Discharge Permits                                | 130                           | 0                                 | 103                               | 103                                  | 0                     | 0.0%                              |
| Site Development Review                                    | 14,500                        | 19,700                            | 15,000                            | 20,900                               | 5,900                 | 39.3%                             |
| Building Permits Review                                    | 37,040                        | 37,000                            | 37,000                            | 44,150                               | 7,150                 | 19.3%                             |
| Public Establishment Review                                | 37,125                        | 41,310                            | 41,310                            | 63,710                               | 22,400                | 54.2%                             |
| Hotel Permits--State Health Fee                            | 0                             | 0                                 | 4,120                             | 4,120                                | 0                     | 0.0%                              |
| Restaurants--State Health Fee                              | 0                             | 0                                 | 45,600                            | 45,600                               | 0                     | 0.0%                              |
| Camps/Campgrounds--State Health Fee                        | 0                             | 0                                 | 280                               | 280                                  | 0                     | 0.0%                              |
| Plan Review--State Health Fee                              | 0                             | 0                                 | 12,000                            | 12,000                               | 0                     | 0.0%                              |
| <b>Subtotal Health Dept. Permits, Fees &amp; Licenses</b>  | <b>\$492,276</b>              | <b>\$501,856</b>                  | <b>\$585,650</b>                  | <b>\$689,840</b>                     | <b>\$104,190</b>      | <b>17.8%</b>                      |
| <b>TOTAL Misc. Permits, Fees &amp; Licenses</b>            | <b>\$4,349,091</b>            | <b>\$4,406,724</b>                | <b>\$4,368,010</b>                | <b>\$4,497,050</b>                   | <b>\$129,040</b>      | <b>3.0%</b>                       |
| <b>TOTAL PERMITS, FEES &amp; REGULATORY LICENSES</b>       | <b>\$28,609,183</b>           | <b>\$29,354,826</b>               | <b>\$28,068,562</b>               | <b>\$28,371,322</b>                  | <b>\$302,760</b>      | <b>1.1%</b>                       |
| <b>FINES AND FORFEITURES</b>                               |                               |                                   |                                   |                                      |                       |                                   |
| Courthouse Maintenance Fees                                | \$325,862                     | \$381,628                         | \$381,628                         | \$381,628                            | \$0                   | 0.0%                              |
| J&DR Court Fines/Interest                                  | 1,630                         | 1,213                             | 1,802                             | 1,838                                | 36                    | 2.0%                              |
| General District Court Fines/Interest                      | 111,350                       | 123,487                           | 113,124                           | 115,386                              | 2,262                 | 2.0%                              |
| Circuit Court Fines and Penalties                          | 142,330                       | 186,018                           | 142,330                           | 145,177                              | 2,847                 | 2.0%                              |
| County Fines/Penalties                                     | 1,250                         | 500                               | 500                               | 500                                  | 0                     | 0.0%                              |
| County Fines - Juvenile & Domestic Relations Court (J&DRC) | 138,466                       | 165,391                           | 165,391                           | 165,391                              | 0                     | 0.0%                              |
| General District Court Fines                               | 4,822,328                     | 5,494,398                         | 4,994,066                         | 5,093,946                            | 99,880                | 2.0%                              |
| Photo Red Light Violations                                 | 1,248,297                     | 1,100,000                         | 1,360,353                         | 1,360,353                            | 0                     | 0.0%                              |
| Court Security Fees  | 0                             | 692,395                           | 692,395                           | 706,243                              | 13,848                | 2.0%                              |
| Jail Fees / DNA Fees                                       | 0                             | 61,475                            | 61,475                            | 62,705                               | 1,230                 | 2.0%                              |
| Parking Violations   | 3,398,568                     | 2,349,720                         | 2,467,206                         | 3,532,611                            | 1,065,405             | 43.2%                             |
| Alarm Ordinance Violations                                 | 128,624                       | 441,155                           | 441,155                           | 441,155                              | 0                     | 0.0%                              |
| <b>TOTAL FINES AND FORFEITURES</b>                         | <b>\$10,318,703</b>           | <b>\$10,997,380</b>               | <b>\$10,821,425</b>               | <b>\$12,006,933</b>                  | <b>\$1,185,508</b>    | <b>11.0%</b>                      |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                                       | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| <b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u></b> |                               |                                   |                                   |                                      |                       |                                   |
| Interest on Investments                                | \$25,424,651                  | \$29,975,797                      | \$13,433,065                      | \$13,433,065                         | \$0                   | 0.0%                              |
| ACCA Rent  | 7,518                         | 7,518                             | 7,518                             | 7,668                                | 150                   | 2.0%                              |
| Rent of Real Estate                                    | 2,078,441                     | 2,026,717                         | 2,037,187                         | 2,077,931                            | 40,744                | 2.0%                              |
| Sale of Equipment                                      | 7,011                         | 25,800                            | 25,800                            | 26,316                               | 516                   | 2.0%                              |
| Cafeteria Commissions/Vending Machines                 | 131,323                       | 134,166                           | 134,166                           | 136,849                              | 2,683                 | 2.0%                              |
| Sale of Salvage  | 2,188                         | 7,675                             | 7,675                             | 7,829                                | 154                   | 2.0%                              |
| Sale of Vehicles                                       | 58,741                        | 34,625                            | 34,625                            | 35,318                               | 693                   | 2.0%                              |
| Lewinsville School Rent                                | 132,620                       | 133,690                           | 133,690                           | 136,364                              | 2,674                 | 2.0%                              |
| Hollin Hall School Rent                                | 145,705                       | 150,885                           | 150,885                           | 153,903                              | 3,018                 | 2.0%                              |
| Monopole Leases  | 245,375                       | 240,169                           | 340,513                           | 357,560                              | 17,047                | 5.0%                              |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROPERTY</b>     | <b>\$28,233,572</b>           | <b>\$32,737,042</b>               | <b>\$16,305,124</b>               | <b>\$16,372,803</b>                  | <b>\$67,679</b>       | <b>0.4%</b>                       |

### **CHARGES FOR SERVICES**

|   |          |          |          |          |         |       |
|---|----------|----------|----------|----------|---------|-------|
| FCPS Legal Assistance Fees                    | \$29,797 | \$30,916 | \$34,008 | \$35,858 | \$1,850 | 5.4%  |
| Commemorative Gifts                           | 13,955   | 14,280   | 14,280   | 14,280   | 0       | 0.0%  |
| Operation Re-entry Fees                       | 0        | 100      | 0        | 0        | 0       | --    |
| Copying Machine Revenue - DPWES               | 45,240   | 52,575   | 45,240   | 45,240   | 0       | 0.0%  |
| Copying Machine Revenue - Misc.               | 26,042   | 31,624   | 31,624   | 31,624   | 0       | 0.0%  |
| Reimbursement for Recorded Tapes/FOIA Fees    | 9,047    | 11,409   | 9,047    | 9,047    | 0       | 0.0%  |
| Proposed Vacation Fees                        | 2,800    | 3,876    | 3,876    | 3,876    | 0       | 0.0%  |
| Precinct Locator Sales                        | 630      | 500      | 500      | 630      | 130     | 26.0% |
| County Attorney Fees                          | 540      | 1,000    | 1,000    | 1,000    | 0       | 0.0%  |
| Refuse Collection Fees                        | 34,118   | 20,000   | 20,000   | 20,000   | 0       | 0.0%  |
| Parental Support - Boys Probation House       | 18,779   | 21,717   | 21,717   | 21,717   | 0       | 0.0%  |
| Parental Support - Girls Probation House      | 11,005   | 10,000   | 10,000   | 10,500   | 500     | 5.0%  |
| Parental Support - Enterprise Learning Center | 139,591  | 118,740  | 139,591  | 139,591  | 0       | 0.0%  |
| Commonwealth's Attorney Fees                  | 11,915   | 11,231   | 11,231   | 12,178   | 947     | 8.4%  |
| Police Reports and Photo Fees                 | 103,390  | 94,790   | 103,390  | 103,390  | 0       | 0.0%  |

## GENERAL FUND REVENUE

| REVENUE CATEGORY  | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|---|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| Sheriff Fees  | 66,271                        | 66,271                            | 66,271                            | 66,271                               | 0                     | 0.0%                              |
| Police Reimbursement  | 564,003                       | 461,290                           | 925,159                           | 564,003                              | (361,156)             | -39.0%                            |
| Animal Shelter Fees   | 87,393                        | 86,031                            | 86,031                            | 126,031                              | 40,000                | 46.5%                             |
| Land Acquisition Charges for Services                       | 8,423                         | 12,771                            | 9,996                             | 9,996                                | 0                     | 0.0%                              |
| Miscellaneous Charges for Services                          | 1,592                         | 500                               | 500                               | 500                                  | 0                     | 0.0%                              |
| Parking Garage and Meter Fees                               | 246,605                       | 259,000                           | 241,790                           | 391,790                              | 150,000               | 62.0%                             |
| Adoption Service Fees                                       | 3,763                         | 9,973                             | 9,973                             | 9,973                                | 0                     | 0.0%                              |
| Street Sign Fees  | 6,055                         | 5,170                             | 5,170                             | 4,648                                | (522)                 | -10.1%                            |
| Restricted Parking Fees / Residential Permit Parking Decals | 6,375                         | 10,000                            | 0                                 | 220,000                              | 220,000               | --                                |
| Comprehensive Plan Sales                                    | 13,253                        | 9,000                             | 9,000                             | 9,000                                | 0                     | 0.0%                              |
| Sales - Mapping Division                                    | 34,089                        | 42,399                            | 34,089                            | 35,000                               | 911                   | 2.7%                              |
| Publication Sales   | 68,080                        | 68,474                            | 68,474                            | 62,766                               | (5,708)               | -8.3%                             |
| Training Seminars - DPWES                                   | 315                           | 965                               | 315                               | 315                                  | 0                     | 0.0%                              |
| Copay - Inmate Medical                                      | 10,145                        | 6,093                             | 8,226                             | 8,226                                | 0                     | 0.0%                              |
| Coin-Operated Microfilm Readers                             | 6,398                         | 6,827                             | 6,827                             | 6,964                                | 137                   | 2.0%                              |
| Library Database Fees                                       | 4,440                         | 3,151                             | 3,151                             | 3,308                                | 157                   | 5.0%                              |
| Library Overdue Penalties                                   | 1,393,862                     | 1,497,364                         | 1,497,364                         | 1,816,547                            | 319,183               | 21.3%                             |
| Library Copier Charges                                      | 10,230                        | 6,474                             | 6,474                             | 6,474                                | 0                     | 0.0%                              |
| Employee Child Care Center Fees                             | 603,330                       | 636,272                           | 636,272                           | 669,911                              | 33,639                | 5.3%                              |
| School Age Child Care (SACC) Fees                           | 17,663,313                    | 18,447,451                        | 18,447,451                        | 20,766,302                           | 2,318,851             | 12.6%                             |
| Referral Listing Fees                                       | 0                             | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| County Clerk Fees   | 7,964,750                     | 6,235,663                         | 8,199,982                         | 6,723,985                            | (1,475,997)           | -18.0%                            |
| FASTRAN Rider Fees  | 38,662                        | 15,680                            | 38,662                            | 38,662                               | 0                     | 0.0%                              |
| <b>Subtotal Misc. Charges for Services</b>                  | <b>\$29,248,194</b>           | <b>\$28,309,577</b>               | <b>\$30,746,681</b>               | <b>\$31,989,603</b>                  | <b>\$1,242,922</b>    | <b>4.0%</b>                       |
| Recreation Athletic Programs                                | \$153,221                     | \$146,731                         | \$146,731                         | \$149,665                            | \$2,934               | 2.0%                              |
| Recreation Community Use Fees                               | 35,888                        | 29,706                            | 35,888                            | 43,174                               | 7,286                 | 20.3%                             |
| Recreation Classes Fees                                     | 2,640,284                     | 3,091,011                         | 2,754,789                         | 3,112,981                            | 358,192               | 13.0%                             |
| Recreation Neighborhood Center Fees                         | 158,866                       | 117,537                           | 139,771                           | 155,439                              | 15,668                | 11.2%                             |
| Custodial Fees  | 248,235                       | 184,530                           | 248,235                           | 248,235                              | 0                     | 0.0%                              |
| Electric Utility Use Fees                                   | 7,800                         | 8,766                             | 8,766                             | 8,766                                | 0                     | 0.0%                              |
| Employee Fitness Center Fees                                | 37,316                        | 48,328                            | 37,316                            | 38,062                               | 746                   | 2.0%                              |
| <b>Subtotal Recreation Revenue</b>                          | <b>\$3,281,609</b>            | <b>\$3,626,609</b>                | <b>\$3,371,496</b>                | <b>\$3,756,322</b>                   | <b>\$384,826</b>      | <b>11.4%</b>                      |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                                   | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| Speech Fees  | \$102,535                     | \$86,383                          | \$102,535                         | \$102,535                            | \$0                   | 0.0%                              |
| Hearing Fees                                       | 7,724                         | 23,705                            | 7,724                             | 7,724                                | 0                     | 0.0%                              |
| Vital Statistic Fees                               | 343,392                       | 346,089                           | 429,240                           | 437,825                              | 8,585                 | 2.0%                              |
| Dental Health Fees                                 | 17,438                        | 25,768                            | 25,768                            | 25,768                               | 0                     | 0.0%                              |
| Pharmacy Fees                                      | 20,613                        | 17,853                            | 20,613                            | 21,025                               | 412                   | 2.0%                              |
| X-Ray Fees   | 29,290                        | 25,005                            | 29,290                            | 29,876                               | 586                   | 2.0%                              |
| General Medical Clinic Fees                        | 923,162                       | 923,238                           | 923,238                           | 923,238                              | 0                     | 0.0%                              |
| Family Planning Services                           | 26,732                        | 24,651                            | 26,732                            | 27,267                               | 535                   | 2.0%                              |
| Medicaid Dental Fees                               | 70,233                        | 111,772                           | 70,223                            | 70,223                               | 0                     | 0.0%                              |
| Lab Services Fees                                  | 349,055                       | 369,568                           | 369,568                           | 380,655                              | 11,087                | 3.0%                              |
| Administrative Fees - Health Dept                  | 10,126                        | 8,457                             | 8,457                             | 8,457                                | 0                     | 0.0%                              |
| Medicaid Pediatric Care Coordination               | 4,972                         | 5,000                             | 5,000                             | 5,000                                | 0                     | 0.0%                              |
| Child Health Fees                                  | 0                             | 1,923                             | 0                                 | 0                                    | 0                     | --                                |
| Activities of Daily Living - Personal Care Service | 7,460                         | 9,211                             | 9,211                             | 10,674                               | 1,463                 | 15.9%                             |
| Medicaid Pediatric Clinic Visits                   | 48,883                        | 53,317                            | 53,317                            | 54,383                               | 1,066                 | 2.0%                              |
| Non-Medicaid Pediatric Clinic Visits               | 1,962                         | 2,831                             | 1,962                             | 1,962                                | 0                     | 0.0%                              |
| Medicaid Maternal Clinic Visits                    | 1,686                         | 1,553                             | 1,553                             | 1,553                                | 0                     | 0.0%                              |
| Non-Medicaid Maternal Clinic Visits                | 20,971                        | 24,744                            | 24,744                            | 25,239                               | 495                   | 2.0%                              |
| Dementia & Respite Care Program Fees               | 3,465                         | 3,197                             | 3,197                             | 3,197                                | 0                     | 0.0%                              |
| Sewage Disposal/Well Water Evaluation              | 27,810                        | 32,445                            | 27,810                            | 33,865                               | 6,055                 | 21.8%                             |
| Elderly Day Care Fees                              | 594,135                       | 739,722                           | 666,730                           | 721,053                              | 54,323                | 8.1%                              |
| Elderly Day Care Medicaid Reimbursement            | 100,463                       | 134,113                           | 134,113                           | 134,113                              | 0                     | 0.0%                              |
| <b>Subtotal Health Dept Revenue</b>                | <b>\$2,712,106</b>            | <b>\$2,970,545</b>                | <b>\$2,941,025</b>                | <b>\$3,025,632</b>                   | <b>\$84,607</b>       | <b>2.9%</b>                       |
| <b>TOTAL CHARGES FOR SERVICES</b>                  | <b>\$35,241,909</b>           | <b>\$34,906,731</b>               | <b>\$37,059,202</b>               | <b>\$38,771,557</b>                  | <b>\$1,712,355</b>    | <b>4.6%</b>                       |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                                     | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| <b><u>RECOVERED COSTS</u></b>                        |                               |                                   |                                   |                                      |                       |                                   |
| City of Fairfax Public Assistance                    | \$619,188                     | \$569,445                         | \$569,445                         | \$569,445                            | \$0                   | 0.0%                              |
| City of Fairfax Shared Govt. Expenses                | 2,596,439                     | 2,648,368                         | 2,192,018                         | 2,235,858                            | 43,840                | 2.0%                              |
| City of Fairfax - Communications - Fire              | 86,779                        | 73,440                            | 86,779                            | 88,518                               | 1,739                 | 2.0%                              |
| City of Fairfax - Communications - Telecomm Services | 45,562                        | 45,090                            | 45,090                            | 45,090                               | 0                     | 0.0%                              |
| City of Fairfax - FASTER/EMPLOYMENT                  | 12,839                        | 12,839                            | 12,839                            | 12,839                               | 0                     | 0.0%                              |
| Falls Church Public Assistance                       | 774,940                       | 571,203                           | 593,319                           | 593,319                              | 0                     | 0.0%                              |
| Falls Church Health Dept. Services                   | 148,103                       | 137,445                           | 155,732                           | 158,845                              | 3,113                 | 2.0%                              |
| Falls Church - FASTER/EMPLOYMENT                     | 14,119                        | 14,119                            | 14,119                            | 14,119                               | 0                     | 0.0%                              |
| Animal Control - Other Jurisdictions                 | 0                             | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| Pre-Release Room and Board                           | 285,504                       | 360,104                           | 360,104                           | 367,306                              | 7,202                 | 2.0%                              |
| Boarding of Prisoners                                | 11,717                        | 3,091                             | 11,717                            | 11,951                               | 234                   | 2.0%                              |
| Professional Dues Deduction                          | 10,421                        | 10,820                            | 10,820                            | 12,920                               | 2,100                 | 19.4%                             |
| Hospital Reimbursement                               | 0                             | 509                               | 0                                 | 0                                    | 0                     | --                                |
| Recovered Costs - Circuit Court                      | 4,164                         | 6,891                             | 4,164                             | 4,164                                | 0                     | 0.0%                              |
| Recovered Costs - General District Court             | 63,569                        | 81,670                            | 63,569                            | 64,840                               | 1,271                 | 2.0%                              |
| Misc. Recovered Costs - Other                        | 115,979                       | 94,761                            | 94,761                            | 99,500                               | 4,739                 | 5.0%                              |
| Misc. Recovered Costs - Fire and Rescue Hazmat       | 15,572                        | 56,919                            | 56,919                            | 56,919                               | 0                     | 0.0%                              |
| Credit Card Charges                                  | 5,190                         | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| Employer Child Care Referral Fee                     | 75                            | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| Fairfax Hospital Assn. Reimbursement                 | 388,172                       | 382,334                           | 392,813                           | 400,669                              | 7,856                 | 2.0%                              |
| Child Care Services for Other Jurisdictions          | 125,823                       | 90,327                            | 127,867                           | 127,867                              | 0                     | 0.0%                              |
| CPAN, Circuit Court Computer Service                 | 17,254                        | 70,741                            | 0                                 | 0                                    | 0                     | --                                |
| Golden Gazette                                       | 34,732                        | 33,462                            | 34,732                            | 37,732                               | 3,000                 | 8.6%                              |
| Fastran/Employment                                   | 74,698                        | 89,203                            | 89,203                            | 89,203                               | 0                     | 0.0%                              |
| <b>TOTAL RECOVERED COSTS</b>                         | <b>\$5,450,839</b>            | <b>\$5,352,781</b>                | <b>\$4,916,010</b>                | <b>\$4,991,104</b>                   | <b>\$75,094</b>       | <b>1.5%</b>                       |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                                      | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|---|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| <b><u>REVENUE FROM THE COMMONWEALTH</u></b>           |                               |                                   |                                   |                                      |                       |                                   |
| State Shared ABC Profits                              | \$2,537,432                   | \$1,130,797                       | \$1,130,797                       | \$547,468                            | (\$583,329)           | -51.6%                            |
| State Shared Rolling Stock Tax                        | 117,456                       | 105,710                           | 116,901                           | 116,901                              | 0                     | 0.0%                              |
| State Shared Law Enforcement (HB 599)                 | 15,736,826                    | 16,230,109                        | 16,124,428                        | 16,124,428                           | 0                     | 0.0%                              |
| State Indirect Aid                                    | 77,566                        | 28,736                            | 28,736                            | 28,736                               | 0                     | 0.0%                              |
| <b>Subtotal Non-Categorical State Aid</b>             | <b>\$18,469,280</b>           | <b>\$17,495,352</b>               | <b>\$17,400,862</b>               | <b>\$16,817,533</b>                  | <b>(\$583,329)</b>    | <b>-3.4%</b>                      |
| State Shared Commonwealth Atty. Expenses              | \$1,197,788                   | \$1,367,005                       | \$1,218,062                       | \$1,186,392                          | (\$31,670)            | -2.6%                             |
| State Shared Sheriff Expenses                         | 10,581,727                    | 11,325,064                        | 11,325,064                        | 11,030,612                           | (294,452)             | -2.6%                             |
| State Shared Dept. of Tax Admin/Finance Expenses      | 2,410,427                     | 2,382,298                         | 2,317,070                         | 2,256,826                            | (60,244)              | -2.6%                             |
| State Shared Medical Examiner Expenses                | 8,730                         | 8,868                             | 8,868                             | 8,637                                | (231)                 | -2.6%                             |
| State Shared General Registrar Expense                | 94,098                        | 85,007                            | 85,007                            | 82,797                               | (2,210)               | -2.6%                             |
| State Shared Retirement - Comm Atty.                  | 36,889                        | 41,858                            | 41,858                            | 40,770                               | (1,088)               | -2.6%                             |
| State Shared General Retirement - Sheriff             | 343,671                       | 346,287                           | 346,287                           | 337,284                              | (9,003)               | -2.6%                             |
| State Shared Retirement - Dept. of Tax Admin./Finance | 69,735                        | 71,671                            | 71,671                            | 69,808                               | (1,863)               | -2.6%                             |
| State Shared Retirement - Circuit Court               | 93,281                        | 99,562                            | 84,876                            | 82,669                               | (2,207)               | -2.6%                             |
| <b>Subtotal Shared Expenses</b>                       | <b>\$14,836,346</b>           | <b>\$15,727,620</b>               | <b>\$15,498,763</b>               | <b>\$15,095,795</b>                  | <b>(402,968)</b>      | <b>-2.6%</b>                      |
| Libraries State Aid                                   | \$748,477                     | \$571,340                         | \$469,781                         | \$469,781                            | \$0                   | 0.0%                              |
| Virginia Share Public Assistance Programs             | 33,340,267                    | 29,898,007                        | 28,736,341                        | 27,374,962                           | (1,361,379)           | -4.7%                             |
| Construction Reimb. J&DRC & Less Secure               | 3,131,539                     | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| State Share J&DR Court Residential Services           | 5,004,718                     | 4,416,016                         | 3,163,457                         | 3,205,848                            | 42,391                | 1.3%                              |
| State Share Adult Detention Center                    | 3,055,261                     | 2,525,177                         | 2,525,177                         | 2,525,177                            | 0                     | 0.0%                              |
| <b>Subtotal Categorical State Aid</b>                 | <b>\$45,280,262</b>           | <b>\$37,410,540</b>               | <b>\$34,894,756</b>               | <b>\$33,575,768</b>                  | <b>(\$1,318,988)</b>  | <b>-3.8%</b>                      |



## GENERAL FUND REVENUE

| REVENUE CATEGORY   | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|--|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| State Reimb. - General District Court                      | \$56,811                      | \$59,224                          | \$59,224                          | \$59,224                             | \$0                   | 0.0%                              |
| State Reimb. - Health Department                           | 8,210,398                     | 7,138,165                         | 7,913,107                         | 7,913,107                            | 0                     | 0.0%                              |
| State Reimb. - Residential Beds - JDC                      | 7,650                         | 15,309                            | 15,309                            | 15,309                               | 0                     | 0.0%                              |
| Human Services - Head Injured                              | 966,000                       | 869,400                           | 821,000                           | 821,000                              | 0                     | 0.0%                              |
| State Reimb. - Comm Atty. Witness Expense                  | 23,124                        | 15,300                            | 15,300                            | 16,400                               | 1,100                 | 7.2%                              |
| State Reimb.- Police Intoxication                          | 3,525                         | 2,137                             | 2,137                             | 2,137                                | 0                     | 0.0%                              |
| State Share J&DR Court Services                            | 1,551,459                     | 1,212,139                         | 1,487,452                         | 1,487,452                            | 0                     | 0.0%                              |
| <b>Subtotal State Recovered Costs</b>                      | <b>\$10,818,967</b>           | <b>\$9,311,674</b>                | <b>\$10,313,529</b>               | <b>\$10,314,629</b>                  | <b>\$1,100</b>        | <b>0.0%</b>                       |
| State Reimb. - Personal Property Tax Relief - Current      | \$186,317,429                 | \$202,003,059                     | \$199,694,972                     | \$204,656,116                        | \$4,961,144           | 2.5%                              |
| State Reimb. - Personal Property Tax - 1st Year Delinquent | 1,973,099                     | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| State Reimb. - Personal Property Tax - 2nd Year Delinquent | 282,847                       | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| <b>Subtotal PPTRA Current and Delinquent</b>               | <b>\$188,573,375</b>          | <b>\$202,003,059</b>              | <b>\$199,694,972</b>              | <b>\$204,656,116</b>                 | <b>\$4,961,144</b>    | <b>2.5%</b>                       |
| <b>TOTAL REVENUE FROM THE COMMONWEALTH</b>                 | <b>\$277,978,231</b>          | <b>\$281,948,245</b>              | <b>\$277,802,882</b>              | <b>\$280,459,841</b>                 | <b>\$2,656,959</b>    | <b>1.0%</b>                       |
| <b>REVENUE FROM THE FEDERAL GOVT.</b>                      |                               |                                   |                                   |                                      |                       |                                   |
| J&DR Court - USA Grant                                     | \$144,765                     | \$145,852                         | \$145,852                         | \$145,852                            | \$0                   | 0.0%                              |
| USDA Grant - Office for Children/Human Svc.                | 28,440                        | 36,000                            | 28,440                            | 28,440                               | 0                     | 0.0%                              |
| Illegal Alien Grant  | 1,912,119                     | 0                                 | 4,572,408                         | 1,911,519                            | (2,660,889)           | -58.2%                            |
| Air Pollution Grant  | 68,850                        | 68,850                            | 68,850                            | 68,850                               | 0                     | 0.0%                              |
| FASTRAN - Medicaid Reimb. - Dial-a-Ride                    | 568,569                       | 309,380                           | 309,380                           | 309,380                              | 0                     | 0.0%                              |
| Federal Emergency Assistance                               | 471,112                       | 53,000                            | 53,000                            | 53,000                               | 0                     | 0.0%                              |
| <b>Subtotal Categorical Federal Aid</b>                    | <b>\$3,193,856</b>            | <b>\$613,082</b>                  | <b>\$5,177,930</b>                | <b>\$2,517,041</b>                   | <b>(\$2,660,889)</b>  | <b>-51.4%</b>                     |
| DFS Federal and Federal Pass-Through                       | \$34,410,107                  | \$38,130,118                      | \$41,715,078                      | \$37,315,078                         | (\$4,400,000)         | -10.5%                            |
| Payments in Lieu of Taxes - Federal                        | 70,867                        | 77,356                            | 77,356                            | 77,356                               | 0                     | 0.0%                              |
| <b>TOTAL REVENUE FROM THE FEDERAL GOVT.</b>                | <b>\$37,674,830</b>           | <b>\$38,820,556</b>               | <b>\$46,970,364</b>               | <b>\$39,909,475</b>                  | <b>(\$7,060,889)</b>  | <b>-15.0%</b>                     |

## GENERAL FUND REVENUE

| REVENUE CATEGORY                                      | FY 2002<br>ACTUAL<br>RECEIPTS | FY 2003<br>ADOPTED<br>BUDGET PLAN | FY 2003<br>REVISED<br>BUDGET PLAN | FY 2004<br>ADVERTISED<br>BUDGET PLAN | INCREASE/<br>DECREASE | PERCENT<br>CHANGE FROM<br>REVISED |
|---|-------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------|-----------------------------------|
| <b>Combined State &amp; Federal Public Assistance</b> | <b>\$67,750,374</b>           | <b>\$68,028,125</b>               | <b>\$70,451,419</b>               | <b>\$64,690,040</b>                  | <b>(\$5,761,379)</b>  | <b>-8.2%</b>                      |
| <b><u>MISCELLANEOUS REVENUE</u></b>                   |                               |                                   |                                   |                                      |                       |                                   |
| Litigation Proceeds                                   | \$24,697                      | \$46,000                          | \$46,000                          | \$46,000                             | \$0                   | 0.0%                              |
| Miscellaneous Revenue - Environ Mgmt.                 | 16,900                        | 13,158                            | 13,158                            | 13,158                               | 0                     | 0.0%                              |
| Miscellaneous Revenue - Maint. & Const.               | 22,561                        | 14,027                            | 16,000                            | 16,000                               | 0                     | 0.0%                              |
| Miscellaneous Revenue - Contract Rebates              | 173,400                       | 132,000                           | 187,500                           | 202,100                              | 14,600                | 7.8%                              |
| Miscellaneous Revenue - Life Insurance                | 0                             | 0                                 | 0                                 | 0                                    | 0                     | --                                |
| Miscellaneous Revenue - Various                       | 118,535                       | 99,595                            | 99,595                            | 101,587                              | 1,992                 | 2.0%                              |
| Payphone Commission                                   | 9,356                         | 19,867                            | 19,867                            | 19,867                               | 0                     | 0.0%                              |
| <b>TOTAL MISCELLANEOUS REVENUE</b>                    | <b>\$365,448</b>              | <b>\$324,647</b>                  | <b>\$382,120</b>                  | <b>\$398,712</b>                     | <b>\$16,592</b>       | <b>4.3%</b>                       |
| Sale of Land & Buildings                              | \$77,500                      | \$0                               | \$0                               | \$0                                  | \$0                   | --                                |
| Revenue form Local Jurisdictions                      | \$6,032                       | \$0                               | \$6,032                           | \$6,032                              | \$0                   | 0.0%                              |
| <b>Combined Recovered Costs/Other Revenue</b>         | <b>\$5,899,819</b>            | <b>\$5,677,428</b>                | <b>\$5,304,162</b>                | <b>\$5,395,848</b>                   | <b>\$91,686</b>       | <b>1.7%</b>                       |
| <b>GRAND TOTAL, COMBINED GENERAL FUND</b>             | <b>\$2,300,312,752</b>        | <b>\$2,441,636,904</b>            | <b>\$2,438,355,400</b>            | <b>\$2,585,489,909</b>               | <b>\$147,134,509</b>  | <b>6.03%</b>                      |

## REVENUE FROM THE COMMONWEALTH <sup>1</sup>

| Fund                                       | Fund Title                                 | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease)<br>Over Revised |
|--|--|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|---|
|  |  |                      |                                   |                                   |                                      |  |   |
| 001  | General Fund <sup>2</sup>                  | \$277,978,231        | \$281,948,245                     | \$277,802,882                     | \$280,459,841                        | \$2,656,959                            | 0.96%                                       |
| 090  | Public School Operating                    | 319,521,127          | 312,758,125                       | 298,377,028                       | 292,707,926                          | (5,669,102)                            | -1.90%                                      |
| 100  | County Transit Systems                     | 6,283,589            | 6,500,000                         | 6,649,000                         | 6,695,000                            | 46,000                                 | 0.69%                                       |
| 102  | Federal/State Grant Fund                   | 5,669,863            | 11,714,982                        | 9,911,831                         | 19,074,606                           | 9,162,775                              | 92.44%                                      |
| 103  | Aging Grants and Programs                  | 830,912              | 826,152                           | 996,298                           | 708,265                              | (288,033)                              | -28.91%                                     |
| 106  | Community Services Board                   | 14,288,469           | 14,374,140                        | 13,173,489                        | 11,810,557                           | (1,362,932)                            | -10.35%                                     |
| 109  | Refuse Collection & Recycling Operations   | 95,300               | 0                                 | 0                                 | 0                                    | 0                                      | -   |
| 113  | McLean Community Center                    | 3,000                | 4,800                             | 4,800                             | 10,450                               | 5,650                                  | 117.71%                                     |
| 116  | Forest Integrated Pest Management Program  | 15,000               | 0                                 | 0                                 | 0                                    | 0                                      | -   |
| 120  | E-911 Fund                                 | 2,323,572            | 2,729,562                         | 2,729,562                         | 2,828,666                            | 99,104                                 | 3.63%                                       |
| 191  | School Food & Nutrition Services           | 776,707              | 765,749                           | 714,489                           | 776,708                              | 62,219                                 | 8.71%                                       |
| 192  | School Grants & Self Supporting            | 8,081,338            | 9,552,800                         | 9,637,275                         | 9,585,625                            | (51,650)                               | -0.54%                                      |
| 193  | School Adult & Community Education         | 871,024              | 1,293,579                         | 756,039                           | 1,402,347                            | 646,308                                | 85.49%                                      |
| 301  | Contributed Roadway Improvement            | 5,857,240            | 0                                 | 2,356,971                         | 0                                    | (2,356,971)                            | -100.00%                                    |
| 303  | County Construction                        | 6,799,552            | 4,867,776                         | 4,867,776                         | 5,472,776                            | 605,000                                | 12.43%                                      |
| 304  | Primary & Secondary Road Bond Construction | 17,983               | 500,000                           | 8,235,663                         | 0                                    | (8,235,663)                            | -100.00%                                    |
| 307  | Sidewalk Construction                      | 1,076,182            | 300,000                           | 2,246,068                         | 300,000                              | (1,946,068)                            | -86.64%                                     |
| 308  | Public Works Construction                  | 1,099,266            | 2,620,000                         | 2,625,958                         | 2,515,000                            | (110,958)                              | -4.23%                                      |
| 311  | County Bond Construction                   | 475,000              | 0                                 | 3,900,000                         | 0                                    | (3,900,000)                            | -100.00%                                    |
| 312  | Public Safety Construction                 | 39,822,220           | 0                                 | 0                                 | 0                                    | 0                                      | -   |
| 313  | Trail Construction                         | 337,914              | 75,000                            | 246,081                           | 75,000                               | (171,081)                              | -69.52%                                     |
| 315  | Commercial Revitalization Program          | 0                    | 0                                 | 385,206                           | 0                                    | (385,206)                              | -100.00%                                    |
| 316  | Pro Rata Share Drainage Construction       | 60,000               | 0                                 | 0                                 | 0                                    | 0                                      | -   |
| 390  | School Construction                        | 2,091,745            | 2,099,552                         | 932,374                           | 941,775                              | 9,401                                  | 1.01%                                       |
| 408  | Sewer Bond Construction                    | 1,250,023            | 0                                 | 0                                 | 0                                    | 0                                      | -   |
| <b>Total Revenue from the Commonwealth</b> |  | <b>\$695,625,257</b> | <b>\$652,930,462</b>              | <b>\$646,548,790</b>              | <b>\$635,364,542</b>                 | <b>(\$11,184,248)</b>                  | <b>-1.73%</b>                               |

## REVENUE FROM THE FEDERAL GOVERNMENT

| Fund   | Fund Title                         | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised | %<br>Increase<br>(Decrease)<br>Over Revised |
|--|------------------------------------|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|---|
| 001  | General Fund                       | \$37,674,830         | \$38,820,556                      | \$46,970,364                      | \$39,909,475                         | (\$7,060,889)                          | -15.03%                                     |
| 090  | Public School Operating            | 31,486,890           | 31,025,538                        | 36,843,620                        | 34,515,876                           | (2,327,744)                            | -6.32%                                      |
| 102  | Federal/State Grant Fund           | 25,332,244           | 25,006,298                        | 47,907,985                        | 27,792,103                           | (20,115,882)                           | -41.99%                                     |
| 103  | Aging Grants and Programs          | 1,186,650            | 1,078,126                         | 1,599,918                         | 1,258,552                            | (341,366)                              | -21.34%                                     |
| 106  | Community Services Board           | 7,854,084            | 5,555,099                         | 8,844,195                         | 5,897,070                            | (2,947,125)                            | -33.32%                                     |
| 142  | Community Development Block Grant  | 5,585,271            | 6,235,000                         | 14,552,784                        | 6,235,000                            | (8,317,784)                            | -57.16%                                     |
| 145  | HOME Investment Partnership Grant  | 1,129,903            | 2,078,000                         | 5,822,035                         | 2,078,000                            | (3,744,035)                            | -64.31%                                     |
| 191  | School Food & Nutrition Services   | 14,254,508           | 13,401,414                        | 13,401,414                        | 14,696,065                           | 1,294,651                              | 9.66%                                       |
| 192  | School Grants & Self Supporting    | 11,711,405           | 14,705,752                        | 25,518,915                        | 21,346,972                           | (4,171,943)                            | -16.35%                                     |
| 193  | School Adult & Community Education | 674,762              | 222,275                           | 965,238                           | 212,000                              | (753,238)                              | -78.04%                                     |
| 308  | Public Works Construction          | 15,988               | 0                                 | 74,012                            | 0                                    | (74,012)                               | -100.00%                                    |
| 311  | County Bond Construction           | 791,522              | 0                                 | 3,117,764                         | 0                                    | (3,117,764)                            | -100.00%                                    |
| 340  | Housing Assistance Program         | 1,370,000            | 0                                 | 7,921,480                         | 0                                    | (7,921,480)                            | -100.00%                                    |
| <b>Total Revenue from the Federal Government</b> |                                    | <b>\$139,068,057</b> | <b>\$138,128,058</b>              | <b>\$213,539,724</b>              | <b>\$153,941,113</b>                 | <b>(\$59,598,611)</b>                  | <b>-27.91%</b>                              |

<sup>1</sup> In addition to funds received by the County directly from the State in the funds listed herein, it is projected the State will provide \$26,473,151 to the Northern Virginia Transportation Commission (NVTC) in FY 2004 as a credit to help offset Fairfax County's Operating Subsidy and \$4,355,161 as a credit to help offset Fairfax County's Capital Construction Subsidy in Fund 309, Metro Operations and Construction.

<sup>2</sup> Personal Property Taxes 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.

**PERSONNEL SERVICES SUMMARY**  
*(All Funds Excluding the School Board)*

|                                     | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised |
|-------------------------------------|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|
| <b>Regular Positions</b>            |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>                 | 9,279                | 9,302                             | 9,402                             | 9,377                                | (25)                                   |
| <i>General Fund Supported</i>       | 1,264                | 1,263                             | 1,264                             | 1,240                                | (24)                                   |
| <i>Other Funds</i>                  | 842                  | 843                               | 839                               | 839                                  | 0                                      |
| <b>Total</b>                        | <b>11,385</b>        | <b>11,408</b>                     | <b>11,505</b>                     | <b>11,456</b>                        | <b>(49)</b>                            |
| <b>Regular Salaries<sup>1</sup></b> |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>                 | \$431,299,590        | \$484,257,947                     | \$485,794,135                     | \$510,448,314                        | \$24,654,179                           |
| <i>General Fund Supported</i>       | 70,045,322           | 76,466,531                        | 78,087,805                        | 79,876,077                           | 1,788,272                              |
| <i>Other Funds</i>                  | 33,440,479           | 39,003,756                        | 39,967,820                        | 40,980,478                           | 1,012,658                              |
| <b>Total</b>                        | <b>\$534,785,391</b> | <b>\$599,728,234</b>              | <b>\$603,849,760</b>              | <b>\$631,304,869</b>                 | <b>\$27,455,109</b>                    |
| <b>Limited Term Salaries</b>        |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>                 | \$16,828,325         | \$15,618,901                      | \$15,674,661                      | \$15,087,439                         | (\$587,222)                            |
| <i>General Fund Supported</i>       | 4,695,474            | 4,246,847                         | 4,490,875                         | 4,290,757                            | (200,118)                              |
| <i>Other Funds</i>                  | 2,196,151            | 2,276,664                         | 2,282,238                         | 2,493,620                            | 211,382                                |
| <b>Total</b>                        | <b>\$23,719,950</b>  | <b>\$22,142,412</b>               | <b>\$22,447,774</b>               | <b>\$21,871,816</b>                  | <b>(\$575,958)</b>                     |
| <b>Shift Differential</b>           |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>                 | \$2,310,268          | \$3,266,723                       | \$3,266,723                       | \$3,542,787                          | \$276,064                              |
| <i>General Fund Supported</i>       | 255,965              | 468,434                           | 468,467                           | 544,230                              | 75,763                                 |
| <i>Other Funds</i>                  | 32,445               | 79,307                            | 79,307                            | 97,940                               | 18,633                                 |
| <b>Total</b>                        | <b>\$2,598,678</b>   | <b>\$3,814,464</b>                | <b>\$3,814,497</b>                | <b>\$4,184,957</b>                   | <b>\$370,460</b>                       |
| <b>Extra Compensation</b>           |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>                 | \$27,270,720         | \$26,120,409                      | \$28,662,538                      | \$31,091,264                         | \$2,428,726                            |
| <i>General Fund Supported</i>       | 4,462,455            | 3,678,568                         | 3,697,763                         | 3,820,584                            | 122,821                                |
| <i>Other Funds</i>                  | 1,274,395            | 1,310,074                         | 1,312,751                         | 1,344,755                            | 32,004                                 |
| <b>Total</b>                        | <b>\$33,007,570</b>  | <b>\$31,109,051</b>               | <b>\$33,673,052</b>               | <b>\$36,256,603</b>                  | <b>\$2,583,551</b>                     |

**PERSONNEL SERVICES SUMMARY**  
*(All Funds Excluding the School Board)*

|   | FY 2002<br>Actual    | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase<br>(Decrease)<br>Over Revised |
|---|----------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|
| Position Turnover   |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>   | \$0                  | (\$15,559,114)                    | (\$15,559,114)                    | (\$15,033,087)                       | \$526,027                              |
| <i>General Fund Supported</i>                               | 0                    | (2,562,704)                       | (2,562,704)                       | (2,674,734)                          | (112,030)                              |
| <i>Other Funds</i>  | 0                    | (1,158,247)                       | (1,158,247)                       | (1,218,347)                          | (60,100)                               |
| <b>Total</b>  | <b>\$0</b>           | <b>(\$19,280,065)</b>             | <b>(\$19,280,065)</b>             | <b>(\$18,926,168)</b>                | <b>\$353,897</b>                       |
| Total Salaries  |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>   | \$477,708,903        | \$513,704,866                     | \$517,838,943                     | \$545,136,717                        | \$27,297,774                           |
| <i>General Fund Supported</i>                               | 79,459,216           | 82,297,676                        | 84,182,206                        | 85,856,914                           | 1,674,708                              |
| <i>Other Funds</i>  | 36,943,470           | 41,511,554                        | 42,483,869                        | 43,698,446                           | 1,214,577                              |
| <b>Total</b>  | <b>\$594,111,589</b> | <b>\$637,514,096</b>              | <b>\$644,505,018</b>              | <b>\$674,692,077</b>                 | <b>\$30,187,059</b>                    |
| Fringe Benefits <sup>1</sup>                                |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>   | \$110,429,460        | \$120,670,575                     | \$124,016,572                     | \$133,620,826                        | \$9,604,254                            |
| <i>General Fund Supported</i>                               | 16,932,354           | 18,824,079                        | 19,163,875                        | 20,186,430                           | 1,022,555                              |
| <i>Other Funds</i>  | 52,584,980           | 59,417,036                        | 59,545,330                        | 66,945,597                           | 7,400,267                              |
| <b>Total</b>  | <b>\$179,946,794</b> | <b>\$198,911,690</b>              | <b>\$202,725,777</b>              | <b>\$220,752,853</b>                 | <b>\$18,027,076</b>                    |
| Fringe Benefits as a Percent of<br>Total Personnel Services | 23.2%                | 23.8%                             | 23.9%                             | 24.7%                                |  |
| Total Costs of Personnel Services                           |                      |                                   |                                   |                                      |  |
| <i>General Fund</i>   | \$588,138,363        | \$634,375,441                     | \$641,855,515                     | \$678,757,543                        | \$36,902,028                           |
| <i>General Fund Supported</i>                               | 96,391,570           | 101,121,755                       | 103,346,081                       | 106,043,344                          | \$2,697,263                            |
| <i>Other Funds</i>  | 89,528,450           | 100,928,590                       | 102,029,199                       | 110,644,043                          | \$8,614,844                            |
| <b>Grand Total</b>  | <b>\$774,058,383</b> | <b>\$836,425,786</b>              | <b>\$847,230,795</b>              | <b>\$895,444,930</b>                 | <b>\$48,214,135</b>                    |

<sup>1</sup> Funding for the FY 2004 Market Index of 2.56 percent for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2004, is included in the Regular Salaries category for the Police Department (\$2,417,466), the Office of the Sheriff (\$900,809), the Fire and Rescue Department (\$2,307,768) and Fund 120, E-911 (\$263,013). In addition the Fringe Benefit category includes \$1,442,902 in the General Fund and \$51,735 in Fund 120, E-911.

**FY 2004 PERSONNEL SERVICES BY AGENCY**

| #  | Agency Title   | Regular Compensation | Fringe Benefits | New Positions      | Pay for Performance | Limited Term       | Shift Differential | Extra Compensation  | Turnover             | Personnel Services   |
|--|--|----------------------|-----------------|--------------------|---------------------|--------------------|--------------------|---------------------|----------------------|----------------------|
| <b>Legis - Exec Functions/Central Services</b> |  |                      |                 |                    |                     |                    |                    |                     |                      |                      |
| 01   | Board of Supervisors                                       | \$3,673,290          | \$0             | \$0                | \$11,591            | \$16,962           | \$0                | \$5,939             | (\$33,754)           | \$3,674,028          |
| 02   | Office of the County Executive                             | 3,807,458            | 0               | 0                  | 117,651             | 699,708            | 0                  | 43,371              | (38,326)             | 4,629,862            |
| 04   | Department of Cable Communications and Consumer Protection | 1,286,057            | 0               | 0                  | 39,739              | 76,188             | 0                  | 8,231               | (21,877)             | 1,388,338            |
| 06   | Department of Finance                                      | 4,057,138            | 0               | 0                  | 128,234             | 95,005             | 0                  | 14,520              | (118,991)            | 4,175,906            |
| 11   | Department of Human Resources                              | 4,303,670            | 0               | 0                  | 135,670             | 11,879             | 0                  | 12,504              | (76,718)             | 4,387,005            |
| 12   | Department of Purchasing and Supply Management             | 2,761,002            | 0               | 0                  | 91,254              | 7,855              | 0                  | 0                   | (62,065)             | 2,798,046            |
| 13   | Office of Public Affairs                                   | 790,283              | 0               | 0                  | 22,267              | 113,001            | 0                  | 0                   | (6,708)              | 918,843              |
| 15   | Electoral Board and General Registrar                      | 1,088,781            | 0               | 0                  | 33,643              | 595,802            | 0                  | 26,915              | 0                    | 1,745,141            |
| 17   | Office of the County Attorney                              | 5,086,376            | 0               | 0                  | 156,799             | 20,715             | 0                  | 23,259              | (88,000)             | 5,199,149            |
| 20   | Department of Management and Budget                        | 2,547,781            | 0               | 0                  | 82,755              | 25,433             | 0                  | 1,405               | (28,772)             | 2,628,602            |
| 37   | Office of the Financial and Program Auditor                | 182,208              | 0               | 0                  | 5,630               | 0                  | 0                  | 0                   | 0                    | 187,838              |
| 41   | Civil Service Commission                                   | 151,469              | 0               | 0                  | 4,680               | 0                  | 0                  | 0                   | 0                    | 156,149              |
| 57   | Department of Tax Administration                           | 15,000,086           | 0               | 0                  | 476,113             | 544,729            | 0                  | 170,799             | (630,307)            | 15,561,420           |
| 70   | Department of Information Technology                       | 16,480,983           | 0               | 0                  | 530,597             | 511,186            | 0                  | 23,772              | (494,285)            | 17,052,253           |
|  | <b>Total Legis - Exec Functions/Central Services</b>       | <b>\$61,216,582</b>  | <b>\$0</b>      | <b>\$0</b>         | <b>\$1,836,623</b>  | <b>\$2,718,463</b> | <b>\$0</b>         | <b>\$330,715</b>    | <b>(\$1,599,803)</b> | <b>\$64,502,580</b>  |
| <b>Judicial Administration</b>                 |  |                      |                 |                    |                     |                    |                    |                     |                      |                      |
| 80   | Circuit Court and Records                                  | \$6,862,760          | \$0             | \$0                | \$216,701           | \$0                | \$0                | \$131,638           | (\$293,292)          | \$6,917,807          |
| 82   | Office of the Commonwealth's Attorney                      | 1,932,656            | 0               | 0                  | 62,969              | 0                  | 0                  | 0                   | (85,993)             | 1,909,632            |
| 85   | General District Court                                     | 907,971              | 0               | 0                  | 28,056              | 26,234             | 7,497              | 7,791               | (31,964)             | 945,585              |
| 91   | Office of the Sheriff                                      | 10,245,642           | 0               | 0                  | 76,786              | 0                  | 8,733              | 602,340             | (164,841)            | 10,768,660           |
|  | <b>Total Judicial Administration</b>                       | <b>\$19,949,029</b>  | <b>\$0</b>      | <b>\$0</b>         | <b>\$384,512</b>    | <b>\$26,234</b>    | <b>\$16,230</b>    | <b>\$741,769</b>    | <b>(\$576,090)</b>   | <b>\$20,541,684</b>  |
| <b>Public Safety</b>                           |  |                      |                 |                    |                     |                    |                    |                     |                      |                      |
| 04   | Department of Cable Communications and Consumer Protection | \$821,154            | \$0             | \$0                | \$25,374            | \$20,935           | \$0                | \$6,083             | (\$13,418)           | \$860,128            |
| 31   | Land Development Services                                  | 8,108,810            | 0               | 0                  | 264,443             | 0                  | 0                  | 33,168              | (219,728)            | 8,186,693            |
| 81   | Juvenile and Domestic Relations District                   | 14,568,397           | 0               | 0                  | 461,025             | 530,468            | 121,316            | 374,407             | (350,000)            | 15,705,613           |
| 90   | Police Department  | 93,197,066           | 0               | 0                  | 1,253,434           | 0                  | 878,286            | 14,234,496          | (3,416,371)          | 106,146,911          |
| 91   | Office of the Sheriff                                      | 25,328,518           | 0               | 613,261            | 334,490             | 0                  | 325,693            | 3,033,546           | (433,792)            | 29,201,716           |
| 92   | Fire and Rescue Department                                 | 86,955,420           | 0               | 733,282            | 831,670             | 1,171,083          | 2,035,450          | 10,201,337          | (2,189,480)          | 99,738,762           |
|  | <b>Total Public Safety</b>                                 | <b>\$228,979,365</b> | <b>\$0</b>      | <b>\$1,346,543</b> | <b>\$3,170,436</b>  | <b>\$1,722,486</b> | <b>\$3,360,745</b> | <b>\$27,883,037</b> | <b>(\$6,622,789)</b> | <b>\$259,839,823</b> |
| <b>Public Works</b>                            |  |                      |                 |                    |                     |                    |                    |                     |                      |                      |
| 08   | Facilities Management Division                             | \$8,949,910          | \$0             | \$81,983           | \$274,802           | \$22,211           | \$16,476           | \$121,201           | (\$272,614)          | \$9,193,969          |
| 25   | Business Planning and Support                              | 2,300,938            | 0               | 0                  | 68,288              | 47,195             | 0                  | 6,626               | (81,298)             | 2,341,749            |
| 26   | Office of Capital Facilities                               | 7,763,752            | 0               | 0                  | 246,081             | 0                  | 0                  | 0                   | (81,574)             | 7,928,259            |
| 29   | Stormwater Management                                      | 5,787,137            | 0               | 0                  | 181,579             | 237,804            | 0                  | 121,914             | (143,072)            | 6,185,362            |
|  | <b>Total Public Works</b>                                  | <b>\$24,801,737</b>  | <b>\$0</b>      | <b>\$81,983</b>    | <b>\$770,750</b>    | <b>\$307,210</b>   | <b>\$16,476</b>    | <b>\$249,741</b>    | <b>(\$578,558)</b>   | <b>\$25,649,339</b>  |

**FY 2004 PERSONNEL SERVICES BY AGENCY**

| #                                     | Agency Title  | Regular Compensation | Fringe Benefits      | New Positions      | Pay for Performance | Limited Term        | Shift Differential | Extra Compensation  | Turnover              | Personnel Services   |
|---------------------------------------|---|----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|---------------------|-----------------------|----------------------|
| <b>Health and Welfare</b>             |   |                      |                      |                    |                     |                     |                    |                     |                       |                      |
| 05                                    | Office for Women                                    | \$267,049            | \$0                  | \$0                | \$7,951             | \$0                 | \$0                | \$0                 | \$0                   | \$275,000            |
| 67                                    | Department of Family Services                       | 55,278,523           | 0                    | 1,278,695          | 1,715,549           | 1,590,770           | 0                  | 1,406,339           | (2,449,361)           | 58,820,515           |
| 68                                    | Department of Administration for Human Services     | 8,482,879            | 0                    | 0                  | 270,860             | 46,847              | 0                  | 30,783              | (276,096)             | 8,555,273            |
| 69                                    | Department of Systems Management for Human Services | 4,804,565            | 0                    | 0                  | 147,907             | 39,673              | 0                  | 14,013              | (90,206)              | 4,915,952            |
| 71                                    | Health Department                                   | 24,385,442           | 0                    | 316,185            | 748,231             | 1,753,609           | 0                  | 0                   | (586,222)             | 26,617,245           |
|                                       | <b>Total Health and Welfare</b>                     | <b>\$93,218,458</b>  | <b>\$0</b>           | <b>\$1,594,880</b> | <b>\$2,890,498</b>  | <b>\$3,430,899</b>  | <b>\$0</b>         | <b>\$1,451,135</b>  | <b>(\$3,401,885)</b>  | <b>\$99,183,985</b>  |
| <b>Parks, Recreation and Cultural</b> |   |                      |                      |                    |                     |                     |                    |                     |                       |                      |
| 50                                    | Department of Community and Recreation Services     | \$4,602,013          | \$0                  | \$63,863           | \$142,613           | \$2,071,735         | \$11,200           | \$8,026             | (\$170,172)           | \$6,729,278          |
| 51                                    | Fairfax County Park Authority                       | 17,754,985           | 0                    | 212,586            | 555,622             | 2,465,781           | 7,542              | 92,480              | (865,000)             | 20,223,996           |
| 52                                    | Fairfax County Public Library                       | 18,366,172           | 0                    | 0                  | 567,515             | 2,145,496           | 130,594            | 224,256             | (600,000)             | 20,834,033           |
|                                       | <b>Total Parks, Recreation and Cultural</b>         | <b>\$40,723,170</b>  | <b>\$0</b>           | <b>\$276,449</b>   | <b>\$1,265,750</b>  | <b>\$6,683,012</b>  | <b>\$149,336</b>   | <b>\$324,762</b>    | <b>(\$1,635,172)</b>  | <b>\$47,787,307</b>  |
| <b>Community Development</b>          |   |                      |                      |                    |                     |                     |                    |                     |                       |                      |
| 16                                    | Economic Development Authority                      | \$2,508,238          | \$0                  | \$0                | \$64,544            | \$79,208            | \$0                | \$13,476            | (\$66,594)            | \$2,598,872          |
| 31                                    | Land Development Services                           | 7,869,550            | 0                    | 0                  | 258,065             | 317                 | 0                  | 0                   | (115,272)             | 8,012,660            |
| 35                                    | Department of Planning and Zoning                   | 7,782,475            | 0                    | 0                  | 254,804             | 17,573              | 0                  | 24,460              | (192,005)             | 7,887,307            |
| 36                                    | Planning Commission                                 | 444,246              | 0                    | 0                  | 13,727              | 0                   | 0                  | 7,839               | 0                     | 465,812              |
| 38                                    | Department of Housing and Community Development     | 3,342,850            | 0                    | 0                  | 106,384             | 0                   | 0                  | 44,877              | (112,446)             | 3,381,665            |
| 39                                    | Office of Human Rights                              | 1,140,939            | 0                    | 0                  | 37,029              | 0                   | 0                  | 19,453              | (28,143)              | 1,169,278            |
| 40                                    | Department of Transportation                        | 3,997,246            | 0                    | 0                  | 121,452             | 102,037             | 0                  | 0                   | (104,330)             | 4,116,405            |
|                                       | <b>Total Community Development</b>                  | <b>\$27,085,544</b>  | <b>\$0</b>           | <b>\$0</b>         | <b>\$856,005</b>    | <b>\$199,135</b>    | <b>\$0</b>         | <b>\$110,105</b>    | <b>(\$618,790)</b>    | <b>\$27,631,999</b>  |
| <b>Non-Departmental</b>               |   |                      |                      |                    |                     |                     |                    |                     |                       |                      |
| 87                                    | Unclassified Administrative Expenses                | \$0                  | \$0                  | \$0                | \$0                 | \$0                 | \$0                | \$0                 | \$0                   | \$0                  |
| 89                                    | Employee Benefits <sup>1</sup>                      | 0                    | 133,620,826          | 0                  | 0                   | 0                   | 0                  | 0                   | 0                     | 133,620,826          |
|                                       | <b>Total Non-Departmental</b>                       | <b>\$0</b>           | <b>\$133,620,826</b> | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>            | <b>\$133,620,826</b> |
|                                       | <b>Total General Fund</b>                           | <b>\$495,973,885</b> | <b>\$133,620,826</b> | <b>\$3,299,855</b> | <b>\$11,174,574</b> | <b>\$15,087,439</b> | <b>\$3,542,787</b> | <b>\$31,091,264</b> | <b>(\$15,033,087)</b> | <b>\$678,757,543</b> |

<sup>1</sup> Funding for the FY 2004 Market Index of 2.56 percent for employees on the public safety pay scales (C, F, O and P), effective the first full pay period of FY 2004, is included in the Regular Salaries category for the Police Department (\$2,417,466), the Office of the Sheriff (\$900,809), the Fire and Rescue Department (\$2,307,768) and Fund 120, E-911 (\$263,013). In addition, the Fringe Benefit category includes \$1,442,902 in Employee Benefits and \$51,735 in Fund 120, E-911.



**FY 2004 PERSONNEL SERVICES BY AGENCY**

| #                                   | Agency Title                              | Regular Compensation | Fringe Benefits      | New Positions      | Pay for Performance | Limited Term        | Shift Differential | Extra Compensation  | Turnover              | Personnel Services   |
|-------------------------------------|---|----------------------|----------------------|--------------------|---------------------|---------------------|--------------------|---------------------|-----------------------|----------------------|
| <b>General Fund Supported Funds</b> |   |                      |                      |                    |                     |                     |                    |                     |                       |                      |
| 103                                 | Aging Grants and Programs                 | \$1,685,291          | \$403,478            | \$0                | \$52,076            | \$49,855            | \$0                | \$0                 | (\$61,760)            | \$2,128,940          |
| 106                                 | Communities Services Board                |                      |                      |                    |                     |                     |                    |                     |                       |                      |
|                                     | CSB Central Services                      | 859,117              | 184,087              | 0                  | 26,547              | 0                   | 0                  | 1,123               | (9,519)               | 1,061,355            |
|                                     | Mental Health Services                    | 24,205,626           | 5,215,811            | 0                  | 755,986             | 2,905,054           | 110,793            | 478,500             | (1,330,993)           | 32,340,777           |
|                                     | Mental Retardation Services               | 8,341,035            | 1,787,454            | 0                  | 242,528             | 431,905             | 87,225             | 179,751             | (287,009)             | 10,782,889           |
|                                     | Alcohol & Drug Services                   | 16,219,328           | 3,409,073            | 0                  | 525,928             | 307,184             | 141,303            | 56,543              | (531,113)             | 20,128,246           |
|                                     |   |                      |                      |                    |                     |                     |                    |                     |                       | 0                    |
| 120                                 | E-911'                                    | 7,695,417            | 1,853,082            | 56,837             | 93,623              | 0                   | 89,749             | 2,749,925           | 0                     | 12,538,633           |
| 141                                 | Elderly Housing Programs                  | 650,046              | 164,865              | 0                  | 21,483              | 33,977              | 4,762              | 38,781              | (8,653)               | 905,261              |
| 500                                 | Retiree Health Benefits                   | 62,582               | 3,028,119            | 0                  | 1,934               | 0                   | 0                  | 0                   | 0                     | 3,092,635            |
| 501                                 | County Insurance                          | 790,024              | 145,579              | 0                  | 24,412              | 51,715              | 0                  | 0                   | (25,009)              | 986,721              |
| 503                                 | Department of Vehicle Services            | 12,199,749           | 2,991,612            | 0                  | 376,972             | 0                   | 96,726             | 228,205             | (300,854)             | 15,592,410           |
| 504                                 | Document Services Division                | 875,141              | 216,744              | 0                  | 27,041              | 0                   | 5,230              | 25,794              | (16,078)              | 1,133,872            |
| 505                                 | Technology Infrastructure Services        | 3,963,025            | 786,526              | 0                  | 124,329             | 511,067             | 8,442              | 61,962              | (103,746)             | 5,351,605            |
|                                     | <b>Total General Fund Supported Funds</b> | <b>\$77,546,381</b>  | <b>\$20,186,430</b>  | <b>\$56,837</b>    | <b>\$2,272,859</b>  | <b>\$4,290,757</b>  | <b>\$544,230</b>   | <b>\$3,820,584</b>  | <b>(\$2,674,734)</b>  | <b>\$106,043,344</b> |
| <b>Other Funds</b>                  |   |                      |                      |                    |                     |                     |                    |                     |                       |                      |
| 105                                 | Cable Communications                      | \$2,531,050          | \$645,728            | \$0                | \$78,209            | \$328,014           | \$0                | \$60,473            | (\$67,193)            | \$3,576,281          |
| 109                                 | Refuse Collection & Recycling Ops         | 5,352,089            | 1,362,652            | 0                  | 138,197             | 165,045             | 0                  | 339,355             | (307,545)             | 7,049,793            |
| 110                                 | Refuse Disposal                           | 5,977,884            | 1,503,706            | 0                  | 184,717             | 0                   | 0                  | 428,635             | (103,769)             | 7,991,173            |
| 111                                 | Reston Community Center                   | 1,721,376            | 505,452              | 0                  | 53,190              | 1,012,347           | 9,294              | 28,980              | (16,963)              | 3,313,676            |
| 112                                 | Energy Resource Recovery Facility         | 397,269              | 99,011               | 0                  | 12,276              | 0                   | 0                  | 17,291              | (4,053)               | 521,794              |
| 113                                 | McLean Community Center                   | 1,166,138            | 313,501              | 0                  | 32,906              | 290,509             | 7,749              | 7,397               | (98,550)              | 1,719,650            |
| 114                                 | I-95 Refuse Disposal                      | 1,719,238            | 429,743              | 0                  | 53,124              | 37,865              | 0                  | 45,836              | (25,544)              | 2,260,262            |
| 115                                 | Burgundy Village Community Center         | 0                    | 1,088                | 0                  | 0                   | 14,224              | 0                  | 0                   | 0                     | 15,312               |
| 116                                 | Forest Integrated Pest Management         | 325,192              | 81,355               | 0                  | 10,048              | 0                   | 0                  | 2,247               | 0                     | 418,842              |
| 117                                 | Alcohol Safety Action Program             | 743,551              | 216,185              | 0                  | 22,976              | 465,757             | 0                  | 4,681               | (22,413)              | 1,430,737            |
| 142                                 | Community Development Block Grant         | 1,201,335            | 299,829              | 0                  | 37,121              | 17,625              | 0                  | 784                 | 0                     | 1,556,694            |
| 145                                 | Home Investment Partnership Grant         | 83,065               | 21,408               | 0                  | 2,567               | 45,812              | 0                  | 0                   | 0                     | 152,852              |
| 401                                 | Sewer Bond Operations & Maintenance       | 17,519,377           | 4,177,626            | 0                  | 421,781             | 111,009             | 80,897             | 407,469             | (572,317)             | 22,145,842           |
| 506                                 | Health Benefits Trust                     | 0                    | 57,050,922           | 0                  | 0                   | 0                   | 0                  | 0                   | 0                     | 57,050,922           |
| 600                                 | Uniformed Retirement                      | 173,994              | 35,598               | 0                  | 5,376               | 812                 | 0                  | 241                 | 0                     | 216,021              |
| 601                                 | Fairfax County Employees' Retirement      | 811,972              | 166,125              | 0                  | 25,090              | 3,789               | 0                  | 1,125               | 0                     | 1,008,101            |
| 602                                 | Police Retirement                         | 173,994              | 35,598               | 0                  | 5,376               | 812                 | 0                  | 241                 | 0                     | 216,021              |
|                                     | <b>Total Other Funds</b>                  | <b>\$39,897,524</b>  | <b>\$66,945,527</b>  | <b>\$0</b>         | <b>\$1,082,954</b>  | <b>\$2,493,620</b>  | <b>\$97,940</b>    | <b>\$1,344,755</b>  | <b>(\$1,218,347)</b>  | <b>\$110,643,973</b> |
|                                     | <b>Total All Funds</b>                    | <b>\$613,417,790</b> | <b>\$220,752,783</b> | <b>\$3,356,692</b> | <b>\$14,530,387</b> | <b>\$21,871,816</b> | <b>\$4,184,957</b> | <b>\$36,256,603</b> | <b>(\$18,926,168)</b> | <b>\$895,444,860</b> |

## SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

| BENEFIT CATEGORY                       | FY 2002<br>Actual     | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan | Increase/<br>(Decrease)<br>Over Revised | %<br>Increase/<br>(Decrease)<br>Over Revised |
|--|-----------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|--|
| <b>Fringe Benefits</b>                 |                       |                                   |                                   |                                      |   |  |
| <b>Group Health Insurance</b>          |                       |                                   |                                   |                                      |   |  |
| Expenditures                           | \$35,916,903          | \$42,136,738                      | \$45,136,738                      | \$50,078,607                         | \$4,941,869                             | 10.95%                                       |
| Reimbursements                         | (5,885,527)           | (5,809,101)                       | (5,809,101)                       | (7,294,473)                          | (1,485,372)                             | 25.57%                                       |
| <b>Net Cost</b>                        | <b>\$30,031,376</b>   | <b>\$36,327,637</b>               | <b>\$39,327,637</b>               | <b>\$42,784,134</b>                  | <b>\$3,456,497</b>                      | <b>8.79%</b>                                 |
| <b>Group Life Insurance</b>            |                       |                                   |                                   |                                      |   |  |
| Expenditures                           | \$2,582,727           | \$2,779,979                       | \$2,779,979                       | \$2,910,047                          | \$130,068                               | 4.68%  |
| Reimbursements                         | (854,991)             | (940,344)                         | (940,344)                         | (544,609)                            | 395,735                                 | -42.08%                                      |
| <b>Net Cost</b>                        | <b>\$1,727,736</b>    | <b>\$1,839,635</b>                | <b>\$1,839,635</b>                | <b>\$2,365,438</b>                   | <b>\$525,803</b>                        | <b>28.58%</b>                                |
| <b>FICA</b>                            |                       |                                   |                                   |                                      |   |  |
| Expenditures                           | \$40,898,609          | \$43,987,408                      | \$44,049,956                      | \$46,371,957                         | \$2,322,001                             | 5.27%  |
| Reimbursements                         | (10,728,377)          | (10,866,540)                      | (10,917,955)                      | (11,496,443)                         | (578,488)                               | 5.30%  |
| <b>Net Cost</b>                        | <b>\$30,170,232</b>   | <b>\$33,120,868</b>               | <b>\$33,132,001</b>               | <b>\$34,875,514</b>                  | <b>\$1,743,513</b>                      | <b>5.26%</b>                                 |
| <b>County Retirement</b>               |                       |                                   |                                   |                                      |   |  |
| Expenditures                           | \$22,794,468          | \$22,596,518                      | \$22,596,518                      | \$24,518,354                         | \$1,921,836                             | 8.51%  |
| Reimbursements                         | (8,176,267)           | (8,129,497)                       | (8,129,497)                       | (9,589,140)                          | (1,459,643)                             | 17.95%                                       |
| <b>Net Cost</b>                        | <b>\$14,618,201</b>   | <b>\$14,467,021</b>               | <b>\$14,467,021</b>               | <b>\$14,929,214</b>                  | <b>\$462,193</b>                        | <b>3.19%</b>                                 |
| <b>Uniformed Retirement</b>            | <b>\$18,778,608</b>   | <b>\$22,103,027</b>               | <b>\$22,437,891</b>               | <b>\$23,912,286</b>                  | <b>\$1,474,395</b>                      | <b>6.57%</b>                                 |
| <b>Police Retirement</b>               | <b>\$15,077,920</b>   | <b>\$12,562,356</b>               | <b>\$12,562,356</b>               | <b>\$14,499,579</b>                  | <b>\$1,937,223</b>                      | <b>15.42%</b>                                |
| <b>Virginia Retirement System</b>      | <b>\$892,028</b>      | <b>\$1,146,290</b>                | <b>\$1,146,290</b>                | <b>\$802,088</b>                     | <b>(\$344,202)</b>                      | <b>-30.03%</b>                               |
| <b>Unemployment Compensation</b>       | <b>\$259,977</b>      | <b>\$144,097</b>                  | <b>\$144,097</b>                  | <b>\$502,573</b>                     | <b>\$358,476</b>                        | <b>248.77%</b>                               |
| <b>Capital Projects Reimbursements</b> | <b>(\$1,126,618)</b>  | <b>(\$1,040,356)</b>              | <b>(\$1,040,356)</b>              | <b>(\$1,050,000)</b>                 | <b>(\$9,644)</b>                        | <b>0.93%</b>                                 |
| <b>Fringe Benefit Expenditures</b>     | <b>\$137,201,240</b>  | <b>\$147,456,413</b>              | <b>\$150,853,825</b>              | <b>\$163,595,491</b>                 | <b>\$12,741,666</b>                     | <b>8.45%</b>                                 |
| <b>Fringe Benefit Reimbursements</b>   | <b>(\$26,771,780)</b> | <b>(\$26,785,838)</b>             | <b>(\$26,837,253)</b>             | <b>(\$29,974,665)</b>                | <b>(\$3,137,412)</b>                    | <b>11.69%</b>                                |
| <b>General Fund Fringe Benefits</b>    | <b>\$110,429,460</b>  | <b>\$120,670,575</b>              | <b>\$124,016,572</b>              | <b>\$133,620,826</b>                 | <b>\$9,604,254</b>                      | <b>7.74%</b>                                 |
| <b>Operating Expenses</b>              |                       |                                   |                                   |                                      |   |  |
| Tuition/Training                       | \$1,432,366           | \$1,592,150                       | \$2,280,276                       | \$1,339,542                          | (\$940,734)                             | -41.26%                                      |
| Other Operating                        | 20,839                | 33,464                            | 33,464                            | 38,386                               | 4,922                                   | 14.71%                                       |
| Worker's Compensation                  | 2,199,461             | 5,792,680                         | 7,349,019                         | 5,845,126                            | (1,503,893)                             | -20.46%                                      |
| Employee Assistance Program            | 282,107               | 280,292                           | 280,292                           | 291,504                              | 11,212                                  | 4.00%  |
| <b>Total Operating Expenses</b>        | <b>\$3,934,773</b>    | <b>\$7,698,586</b>                | <b>\$9,943,051</b>                | <b>\$7,514,558</b>                   | <b>(\$2,428,493)</b>                    | <b>-24.42%</b>                               |
| <b>TOTAL EXPENDITURES</b>              | <b>\$141,136,013</b>  | <b>\$155,154,999</b>              | <b>\$160,796,876</b>              | <b>\$171,110,049</b>                 | <b>\$10,313,173</b>                     | <b>6.41%</b>                                 |
| <b>TOTAL REIMBURSEMENTS</b>            | <b>(\$26,771,780)</b> | <b>(\$26,785,838)</b>             | <b>(\$26,837,253)</b>             | <b>(\$29,974,665)</b>                | <b>(\$3,137,412)</b>                    | <b>11.69%</b>                                |
| <b>NET COST TO THE COUNTY</b>          | <b>\$114,364,233</b>  | <b>\$128,369,161</b>              | <b>\$133,959,623</b>              | <b>\$141,135,384</b>                 | <b>\$7,175,761</b>                      | <b>5.36%</b>                                 |

**FY 2004 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY**

| #  | Agency Title   | Personnel Services   | Fringe Benefits     | Operating Expenses  | Recovered Costs       | Capital Equipment  | Total Cost           |
|--|--|----------------------|---------------------|---------------------|-----------------------|--------------------|----------------------|
| <b>Legis-Exec Functions/Central Services</b> |  |                      |                     |                     |                       |                    |                      |
| 01   | Board of Supervisors                                       | \$3,674,028          | \$900,557           | \$587,577           | \$0                   | \$0                | \$5,162,162          |
| 02   | Office of the County Executive                             | 4,629,862            | 1,134,846           | 1,765,619           | 0                     | 0                  | 7,530,327            |
| 04   | Department of Cable Communications and Consumer Protection | 1,388,338            | 340,302             | 3,378,453           | (3,022,582)           | 0                  | 2,084,511            |
| 06   | Department of Finance                                      | 4,175,906            | 1,023,574           | 3,209,068           | (218,852)             | 0                  | 8,189,696            |
| 11   | Department of Human Resources                              | 4,387,005            | 1,075,318           | 1,718,574           | 0                     | 0                  | 7,180,897            |
| 12   | Department of Purchasing and Supply Management             | 2,798,046            | 685,841             | 1,251,054           | 0                     | 0                  | 4,734,941            |
| 13   | Office of Public Affairs                                   | 918,843              | 225,222             | 301,146             | (163,202)             | 0                  | 1,282,009            |
| 15   | Electoral Board and General Registrar                      | 1,745,141            | 427,759             | 311,863             | 0                     | 0                  | 2,484,763            |
| 17   | Office of the County Attorney                              | 5,199,149            | 1,274,386           | 660,301             | (368,513)             | 0                  | 6,765,323            |
| 20   | Department of Management and Budget                        | 2,628,602            | 644,308             | 332,543             | 0                     | 0                  | 3,605,453            |
| 37   | Office of the Financial and Program Auditor                | 187,838              | 46,042              | 7,778               | 0                     | 0                  | 241,658              |
| 41   | Civil Service Commission                                   | 156,149              | 38,275              | 46,126              | 0                     | 0                  | 240,550              |
| 57   | Department of Tax Administration                           | 15,561,420           | 3,814,327           | 4,505,515           | 0                     | 0                  | 23,881,262           |
| 70   | Department of Information Technology                       | 17,052,253           | 4,179,752           | 13,515,524          | (6,517,542)           | 40,000             | 28,269,987           |
|  | <b>Total Legis-Exec Functions/Central Services</b>         | <b>\$64,502,580</b>  | <b>\$15,810,509</b> | <b>\$31,591,141</b> | <b>(\$10,290,691)</b> | <b>\$40,000</b>    | <b>\$101,653,539</b> |
| <b>Judicial Administration</b>               |  |                      |                     |                     |                       |                    |                      |
| 80   | Circuit Court and Records                                  | \$6,917,807          | \$1,695,654         | \$1,918,140         | \$0                   | \$0                | \$10,531,601         |
| 82   | Office of the Commonwealth's Attorney                      | 1,909,632            | 468,078             | 85,636              | 0                     | 0                  | 2,463,346            |
| 85   | General District Court                                     | 945,585              | 231,776             | 636,813             | 0                     | 0                  | 1,814,174            |
| 91   | Office of the Sheriff                                      | 10,768,660           | 2,639,553           | 3,511,671           | 0                     | 0                  | 16,919,884           |
|  | <b>Total Judicial Administration</b>                       | <b>\$20,541,684</b>  | <b>\$5,035,061</b>  | <b>\$6,152,260</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$31,729,005</b>  |
| <b>Public Safety</b>                         |  |                      |                     |                     |                       |                    |                      |
| 04   | Department of Cable Communications and Consumer Protection | \$860,128            | \$210,830           | \$120,800           | \$0                   | \$0                | \$1,191,758          |
| 31   | Land Development Services                                  | 8,186,693            | 2,006,676           | 1,844,788           | 0                     | 0                  | 12,038,157           |
| 81   | Juvenile and Domestic Relations District Court             | 15,705,613           | 3,849,671           | 2,233,683           | 0                     | 0                  | 21,788,967           |
| 90   | Police Department  | 106,146,911          | 26,018,130          | 28,657,543          | (826,606)             | 262,902            | 160,258,880          |
| 91   | Office of the Sheriff                                      | 29,201,716           | 7,157,759           | 5,485,125           | 0                     | 0                  | 41,844,600           |
| 92   | Fire and Rescue Department                                 | 99,738,762           | 24,447,401          | 16,821,618          | 0                     | 2,846,344          | 143,854,125          |
|  | <b>Total Public Safety</b>                                 | <b>\$259,839,823</b> | <b>\$63,690,467</b> | <b>\$55,163,557</b> | <b>(\$826,606)</b>    | <b>\$3,109,246</b> | <b>\$380,976,487</b> |

**FY 2004 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY**

| #                                       | Agency Title  | Personnel Services   | Fringe Benefits      | Operating Expenses   | Recovered Costs       | Capital Equipment  | Total Cost           |
|---|---|----------------------|----------------------|----------------------|-----------------------|--------------------|----------------------|
| <b>Public Works</b>                     |   |                      |                      |                      |                       |                    |                      |
| 08                                      | Facilities Management Division                      | \$9,193,969          | \$2,253,574          | \$30,957,977         | (\$6,621,061)         | \$60,020           | \$35,844,479         |
| 25                                      | Business Planning and Support                       | 2,341,749            | 573,996              | 579,059              | (278,753)             | 0                  | 3,216,051            |
| 26                                      | Office of Capital Facilities                        | 7,928,259            | 1,943,330            | 6,195,491            | (5,591,849)           | 0                  | 10,475,231           |
| 29                                      | Stormwater Management                               | 6,185,362            | 1,516,121            | 2,442,407            | (744,430)             | 51,000             | 9,450,460            |
| 87                                      | Unclassified Administrative Expenses                | 0                    | 0                    | 223,870              | 0                     | 0                  | 223,870              |
|   | <b>Total Public Works</b>                           | <b>\$25,649,339</b>  | <b>\$6,287,021</b>   | <b>\$40,398,804</b>  | <b>(\$13,236,093)</b> | <b>\$111,020</b>   | <b>\$59,210,091</b>  |
| <b>Health and Welfare</b>               |   |                      |                      |                      |                       |                    |                      |
| 05                                      | Office for Women                                    | \$275,000            | \$67,407             | \$14,000             | \$0                   | \$0                | \$356,407            |
| 67                                      | Department of Family Services                       | 58,820,515           | 14,417,751           | 109,145,861          | (153,458)             | 0                  | 182,230,669          |
| 68                                      | Department of Administration for Human Services     | 8,555,273            | 2,097,020            | 1,155,705            | 0                     | 0                  | 11,807,998           |
| 69                                      | Department of Systems Management for Human Services | 4,915,952            | 1,204,970            | 557,495              | 0                     | 0                  | 6,678,417            |
| 71                                      | Health Department                                   | 26,617,245           | 6,524,268            | 14,945,533           | (112,551)             | 23,061             | 47,997,556           |
|   | <b>Total Health and Welfare</b>                     | <b>\$99,183,985</b>  | <b>\$24,311,416</b>  | <b>\$125,818,594</b> | <b>(\$266,009)</b>    | <b>\$23,061</b>    | <b>\$249,071,047</b> |
| <b>Parks, Recreation &amp; Cultural</b> |   |                      |                      |                      |                       |                    |                      |
| 50                                      | Department of Community and Recreation Services     | \$6,729,278          | \$1,649,442          | \$14,976,700         | (\$10,856,075)        | \$246,200          | \$12,745,545         |
| 51                                      | Fairfax County Park Authority                       | 20,223,996           | 4,957,191            | 4,677,212            | (2,485,111)           | 240,000            | 27,613,288           |
| 52                                      | Fairfax County Public Library                       | 20,834,033           | 5,106,720            | 6,930,371            | 0                     | 0                  | 32,871,124           |
|   | <b>Total Parks, Recreation &amp; Cultural</b>       | <b>\$47,787,307</b>  | <b>\$11,713,353</b>  | <b>\$26,584,283</b>  | <b>(\$13,341,186)</b> | <b>\$486,200</b>   | <b>\$73,229,957</b>  |
| <b>Community Development</b>            |   |                      |                      |                      |                       |                    |                      |
| 16                                      | Economic Development Authority                      | \$2,598,872          | \$637,020            | \$4,091,340          | \$0                   | \$0                | \$7,327,232          |
| 31                                      | Land Development Services                           | 8,012,660            | 1,964,018            | 1,352,853            | (50,338)              | 0                  | 11,279,193           |
| 35                                      | Department of Planning and Zoning                   | 7,887,307            | 1,933,292            | 951,583              | 0                     | 0                  | 10,772,182           |
| 36                                      | Planning Commission                                 | 465,812              | 114,177              | 208,099              | 0                     | 0                  | 788,088              |
| 38                                      | Department of Housing and Community Development     | 3,381,665            | 828,895              | 1,850,490            | 0                     | 0                  | 6,061,050            |
| 39                                      | Office of Human Rights                              | 1,169,278            | 286,607              | 100,933              | 0                     | 0                  | 1,556,818            |
| 40                                      | Department of Transportation                        | 4,116,405            | 1,008,990            | 1,948,231            | (234,301)             | 160,560            | 6,999,885            |
|   | <b>Total Community Development</b>                  | <b>\$27,631,999</b>  | <b>\$6,772,999</b>   | <b>\$10,503,529</b>  | <b>(\$284,639)</b>    | <b>\$160,560</b>   | <b>\$44,784,448</b>  |
| <b>Non-Departmental</b>                 |   |                      |                      |                      |                       |                    |                      |
| 87                                      | Unclassified Administrative Expenses                | \$0                  | \$0                  | \$5,955,363          | \$0                   | \$0                | \$5,955,363          |
| 89                                      | Employee Benefits                                   | 0                    | 0                    | 7,514,558            | 0                     | 0                  | 7,514,558            |
|   | <b>Total Non-Departmental</b>                       | <b>\$0</b>           | <b>\$0</b>           | <b>\$13,469,921</b>  | <b>\$0</b>            | <b>\$0</b>         | <b>\$13,469,921</b>  |
|   | <b>GENERAL FUND DIRECT EXPENDITURES</b>             | <b>\$545,136,717</b> | <b>\$133,620,826</b> | <b>\$309,682,089</b> | <b>(\$38,245,224)</b> | <b>\$3,930,087</b> | <b>\$954,124,495</b> |

**FY 2004 SUMMARY OF GENERAL FUND  
OPERATING EXPENDITURES BY OBJECT CODE**

| Object Code                     | Description                             | FY 2002 Actual       | FY 2003 Adopted Budget Plan | FY 2003 Revised Budget Plan | FY 2004 Advertised Budget Plan | Increase (Decrease) Over Revised | % Increase (Decrease) Over Revised |
|---------------------------------|---|----------------------|-----------------------------|-----------------------------|--------------------------------|----------------------------------|------------------------------------|
| 300                             | MASTER BLANKET                          | (\$848,060)          | \$0                         | \$1,120                     | \$0                            | (\$1,120)                        | -100.00%                           |
| 302                             | PROFESSIONAL CONSULTANT/CONTRACTS       | 67,715,092           | 68,021,579                  | 75,721,735                  | 69,882,187                     | (5,839,548)                      | -7.71%                             |
| 304                             | COMMERCIAL OFFICE SUPPLIES              | 364,398              | 381,103                     | 397,775                     | 322,491                        | (75,284)                         | -18.93%                            |
| 306                             | CENTRAL STORE CHARGES                   | 2,013,789            | 1,950,940                   | 1,967,500                   | 2,006,950                      | 39,450                           | 2.01%                              |
| 308                             | OPERATING SUPPLIES                      | 8,323,666            | 8,632,543                   | 9,666,466                   | 8,539,017                      | (1,127,449)                      | -11.66%                            |
| 309                             | OPERATING EQUIPMENT                     | 2,660,045            | 3,549,842                   | 3,886,063                   | 2,564,550                      | (1,321,513)                      | -34.01%                            |
| 310                             | OPERATING EXPENSES                      | 8,228,725            | 9,446,777                   | 10,089,995                  | 8,907,000                      | (1,182,995)                      | -11.72%                            |
| 312                             | WEARING APPAREL                         | 3,212,136            | 3,645,418                   | 3,736,697                   | 3,546,153                      | (190,544)                        | -5.10%                             |
| 314                             | POSTAGE                                 | 5,684,334            | 5,833,995                   | 5,900,163                   | 5,758,257                      | (141,906)                        | -2.41%                             |
| 316                             | TELECOMMUNICATIONS                      | 11,934,678           | 11,379,975                  | 11,539,441                  | 11,998,850                     | 459,409                          | 3.98%                              |
| 318                             | COMMERCIAL PRINTING SERVICES            | 615,136              | 796,455                     | 981,450                     | 720,109                        | (261,341)                        | -26.63%                            |
| 320                             | RENT OF EQUIPMENT                       | 554,198              | 611,546                     | 601,344                     | 619,020                        | 17,676                           | 2.94%                              |
| 322                             | RENT OF REAL ESTATE                     | 10,117,679           | 10,860,222                  | 10,860,222                  | 10,332,045                     | (528,177)                        | -4.86%                             |
| 324                             | UTILITIES                               | 13,121,929           | 13,897,584                  | 13,898,141                  | 13,657,579                     | (240,562)                        | -1.73%                             |
| 326                             | INTERJURISDICTIONAL PAYMENTS            | 242,449              | 127,166                     | 273,066                     | 269,669                        | (3,397)                          | -1.24%                             |
| 328                             | REPAIRS AND MAINTENANCE                 | 3,958,844            | 4,790,920                   | 4,961,736                   | 3,927,363                      | (1,034,373)                      | -20.85%                            |
| 330                             | BOOKS AND RELATED MATERIAL              | 6,318,106            | 6,479,490                   | 6,515,100                   | 5,486,224                      | (1,028,876)                      | -15.79%                            |
| 331                             | COMPUTER SOFTWARE & OPERATING EQUIPMENT | 2,504,274            | 3,068,541                   | 4,031,015                   | 2,856,676                      | (1,174,339)                      | -29.13%                            |
| 332                             | MEMBERSHIPS & SUBSCRIPTIONS             | 404,174              | 491,534                     | 511,530                     | 488,587                        | (22,943)                         | -4.49%                             |
| 336                             | AUTOMOTIVE SUPPLIES                     | 127,785              | 116,828                     | 116,828                     | 122,273                        | 5,445                            | 4.66%                              |
| 338                             | BUILDING MATERIALS AND SUPPLIES         | 1,230,397            | 1,052,451                   | 1,052,456                   | 1,157,028                      | 104,572                          | 9.94%                              |
| 340                             | AUTO MILEAGE ALLOWANCE                  | 892,245              | 872,202                     | 864,659                     | 950,090                        | 85,431                           | 9.88%                              |
| 342                             | DVS CHARGES                             | 22,628,815           | 22,771,798                  | 22,772,474                  | 24,038,381                     | 1,265,907                        | 5.56%                              |
| 344                             | TECHNOLOGY APPLICATION SERVICES         | 160,141              | 426,626                     | 426,626                     | 488,569                        | 61,943                           | 14.52%                             |
| 346                             | COOPERATIVE COMPUTER CENTER CHARGES     | 17,065,954           | 17,268,139                  | 17,272,139                  | 17,736,198                     | 464,059                          | 2.69%                              |
| 348                             | DOCUMENT SERVICES                       | 1,897,173            | 1,839,894                   | 1,996,578                   | 1,787,838                      | (208,740)                        | -10.45%                            |
| 350                             | OTHER INTERNAL CHARGES                  | 1,525,406            | 1,970,466                   | 2,274,834                   | 1,771,837                      | (502,997)                        | -22.11%                            |
| 352                             | INSURANCE AND SURETY BONDS              | 4,970,926            | 7,961,164                   | 10,509,997                  | 8,566,513                      | (1,943,484)                      | -18.49%                            |
| 356                             | WELFARE EXPENSES                        | 50,781,364           | 72,217,544                  | 72,342,498                  | 69,775,588                     | (2,566,910)                      | -3.55%                             |
| 360                             | PAYMENTS TO BOARDS AND COMMISSIONS      | 327,078              | 359,686                     | 360,962                     | 359,686                        | (1,276)                          | -0.35%                             |
| 362                             | CONTRIBUTIONS/SUBSIDIES                 | 28,232,072           | 10,484,712                  | 10,694,340                  | 10,484,712                     | (209,628)                        | -1.96%                             |
| 366                             | TUITION/TRAINING                        | 241,288              | 210,000                     | 210,000                     | 210,000                        | 0                                | 0.00%                              |
| 368                             | CONFERENCES/TRAVEL                      | 3,811,138            | 4,762,119                   | 5,256,153                   | 4,251,632                      | (1,004,521)                      | -19.11%                            |
| 370                             | FOOD                                    | 2,740,679            | 2,727,912                   | 2,743,946                   | 3,206,149                      | 462,203                          | 16.84%                             |
| 372                             | MANPOWER CLIENT PAYROLL                 | 500                  | 0                           | 0                           | 0                              | 0                                | -                                  |
| 374                             | RESALE ITEMS                            | 33,457               | 31,464                      | 31,464                      | 34,085                         | 2,621                            | 8.33%                              |
| 378                             | CONTINGENCIES                           | 5,768,024            | 8,205,021                   | 14,322,767                  | 10,591,554                     | (3,731,213)                      | -26.05%                            |
| 380                             | HOUSING COSTS/RENTAL ASSISTANCE         | 2,232,104            | 1,761,365                   | 2,508,403                   | 2,267,229                      | (241,174)                        | -9.61%                             |
| <b>TOTAL OPERATING EXPENSES</b> |   | <b>\$291,792,138</b> | <b>\$309,005,021</b>        | <b>\$331,297,683</b>        | <b>\$309,682,089</b>           | <b>(\$21,615,594)</b>            | <b>-6.52%</b>                      |

# FY 2004 Capital Equipment Funding Summary

## GENERAL FUND EXPENDITURES- CAPITAL EQUIPMENT

| FY 1998<br>Actual | FY 1999<br>Actual | FY2000<br>Actual | FY 2001<br>Actual | FY 2002<br>Actual | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|-------------------|-------------------|------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| \$6,602,146       | \$6,218,874       | \$7,555,249      | \$7,073,182       | \$4,460,980       | \$3,782,456                       | \$6,094,714                       | \$3,930,087                          |

| PROGRAM AREA:   | New<br>Purchase  | Replacement<br>Purchase | Lease/<br>Purchase | New Facility<br>Purchase | Total              |
|---|------------------|-------------------------|--------------------|--------------------------|--------------------|
| <b><u>Legislative-Executive Functions/ Central Services</u></b> |                  |                         |                    |                          |                    |
| Department of Information Technology                            | \$40,000         | \$0                     | \$0                | \$0                      | \$40,000           |
| <b><u>Public Safety</u></b>                                     |                  |                         |                    |                          |                    |
| Police Department   | 72,347           | 190,555                 | 0                  | 0                        | \$262,902          |
| Fire and Rescue Department                                      | 37,184           | 97,983                  | 0                  | 2,711,177                | \$2,846,344        |
| <b><u>Public Works</u></b>                                      |                  |                         |                    |                          |                    |
| Facilities Management Division                                  | 60,020           | 0                       | 0                  | 0                        | \$60,020           |
| Stormwater Management   | 0                | 51,000                  | 0                  | 0                        | \$51,000           |
| <b><u>Health &amp; Welfare</u></b>                              |                  |                         |                    |                          |                    |
| Health Department   | 0                | 0                       | 0                  | 23,061                   | \$23,061           |
| <b><u>Parks, Recreation &amp; Cultural</u></b>                  |                  |                         |                    |                          |                    |
| Community and Recreation Services                               | 125,000          | 0                       | 0                  | 121,200                  | \$246,200          |
| Park Authority  | 0                | 240,000                 | 0                  | 0                        | \$240,000          |
| <b><u>Community Development</u></b>                             |                  |                         |                    |                          |                    |
| Department of Transportation                                    | 0                | 0                       | 160,560            | 0                        | \$160,560          |
| <b>Total - General Fund</b>                                     | <b>\$334,551</b> | <b>\$579,538</b>        | <b>\$160,560</b>   | <b>\$2,855,438</b>       | <b>\$3,930,087</b> |

**OTHER FUNDS APPROPRIATED - CAPITAL EQUIPMENT**

| FY 1998<br>Actual | FY 1999<br>Actual | FY 2000<br>Actual | FY 2001<br>Actual | FY 2002<br>Actual | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| \$12,120,484      | \$22,349,077      | \$27,408,729      | \$18,266,456      | \$26,272,730      | \$18,409,240                      | \$37,570,925                      | \$18,697,189                         |

**FUND CATEGORY:**

|  | New<br>Purchase  | Replacement<br>Purchase | Lease/<br>Purchase | New<br>Facility<br>Purchase | Total               |
|--|------------------|-------------------------|--------------------|-----------------------------|---------------------|
| <b><u>Other Funds - Appropriated</u></b>                             |                  |                         |                    |                             |                     |
| 100 County Transit Systems   | \$0              | \$3,299,699             | \$1,347,904        | \$0                         | \$4,647,603         |
| 105 Cable Communications   | 0                | 250,000                 | 0                  | 0                           | 250,000             |
| 109 Refuse Collection and Recycling Operations                       | 26,000           | 972,000                 | 0                  | 0                           | 998,000             |
| 110 Refuse Disposal  | 0                | 1,505,000               | 0                  | 0                           | 1,505,000           |
| 111 Reston Community Center  | 0                | 285,000                 | 0                  | 0                           | 285,000             |
| 112 Energy Resource and Recovery Facility                            | 30,000           | 0                       | 0                  | 0                           | 30,000              |
| 113 McLean Community Center  | 13,000           | 97,994                  | 0                  | 0                           | 110,994             |
| 114 I-95 Refuse Disposal   | 0                | 801,500                 | 0                  | 0                           | 801,500             |
| 401 Sewer Operation and Maintenance                                  | 329,000          | 529,059                 | 0                  | 0                           | 858,059             |
| 503 Department of Vehicle Services                                   | 6,015            | 8,125,920               | 0                  | 0                           | 8,131,935           |
| 505 Technology Infrastructure Services                               | 0                | 1,079,098               | 0                  | 0                           | 1,079,098           |
| <b>Total, Other Funds - Appropriated</b>                             | <b>\$404,015</b> | <b>\$16,945,270</b>     | <b>\$1,347,904</b> | <b>\$0</b>                  | <b>\$18,697,189</b> |
| <b>Combined Total of General Fund and Other Funds - Appropriated</b> | <b>\$738,566</b> | <b>\$17,524,808</b>     | <b>\$1,508,464</b> | <b>\$2,855,438</b>          | <b>\$22,627,276</b> |

**OTHER FUNDS NON - APPROPRIATED - CAPITAL EQUIPMENT**

| FY 1998<br>Actual | FY 1999<br>Actual | FY 2000<br>Actual | FY 2001<br>Actual | FY 2002<br>Actual | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| \$761,707         | \$993,556         | \$767,629         | \$1,389,759       | \$517,320         | \$988,749                         | \$840,749                         | \$968,874                            |

|  | New<br>Purchase  | Replacement<br>Purchase | Lease/<br>Purchase | New<br>Facility<br>Purchase | Total               |
|--|------------------|-------------------------|--------------------|-----------------------------|---------------------|
| <b>FUND CATEGORY:</b>                          |                  |                         |                    |                             |                     |
| <b><u>Other Funds - Non - Appropriated</u></b> |                  |                         |                    |                             |                     |
| 170 Park Revenue Fund                          | \$94,200         | \$595,200               | \$0                | \$0                         | \$689,400           |
| 703 NOVARIS                                    | 0                | 0                       | 279,474            | 0                           | \$279,474           |
| <b>Total, Other Funds - Non-Appropriated</b>   | <b>\$94,200</b>  | <b>\$595,200</b>        | <b>\$279,474</b>   | <b>\$0</b>                  | <b>\$968,874</b>    |
| <b>Total, Other Funds</b>                      | <b>\$498,215</b> | <b>\$17,540,470</b>     | <b>\$1,627,378</b> | <b>\$0</b>                  | <b>\$19,666,063</b> |
| <b>TOTAL, ALL FUNDS</b>                        | <b>\$832,766</b> | <b>\$18,120,008</b>     | <b>\$1,787,938</b> | <b>\$2,855,438</b>          | <b>\$23,596,150</b> |

**FAIRFAX COUNTY**  
**FY 2002 - FY 2004 County Funded Programs for School Related Services**

|  | FY 2002<br>Actual      | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan <sup>5</sup> |
|--|------------------------|-----------------------------------|---|
| <b>General Fund Transfers/Debt Service</b>   |                        |                                   |   |
| General Fund Transfer to School Operating Fund   | \$1,079,911,756        | \$1,168,042,253                   | \$1,238,475,201                                   |
| Debt Service on Schools' Debt  | 105,528,408            | 113,604,781                       | 120,896,733                                       |
| <b>Subtotal</b>  | <b>\$1,185,440,164</b> | <b>\$1,281,647,034</b>            | <b>\$1,359,371,934</b>                            |
| <b>Police Department</b>   |                        |                                   |   |
| School Resource and School Education Officers  | \$5,166,748            | \$5,316,958                       | \$4,905,915                                       |
| Security for activities such as proms and football games   | 268,177                | 270,928                           | 277,864   |
| School Crossing Guards   | 1,492,651              | 1,696,580                         | 1,656,421   |
| <b>Subtotal</b>  | <b>\$6,927,576</b>     | <b>\$7,284,466</b>                | <b>\$6,840,200</b>                                |
| <b>Fire Department</b>   |                        |                                   |   |
| Fire safety programs for pre-school through middle school aged students  | \$100,620              | \$102,960                         | \$108,108   |
| <b>Subtotal</b>  | <b>\$100,620</b>       | <b>\$102,960</b>                  | <b>\$108,108</b>                                  |
| <b>Health Department</b>   |                        |                                   |   |
| Clinic Room Aides Program (188/119.51 SYE) and limited-term staffing funding <sup>1</sup>  | \$4,888,664            | \$4,491,766                       | \$5,106,547                                       |
| Public Health Nurses (53/53.0 SYE)   | 3,339,745              | 3,402,945                         | 3,435,374   |
| <b>Subtotal</b>  | <b>\$8,228,409</b>     | <b>\$7,894,711</b>                | <b>\$8,541,921</b>                                |
| <b>Community Services Board (CSB) - Alcohol and Drug Services</b>  |                        |                                   |   |
| School Based Prevention and Early Intervention Substance Abuse Programs  | \$436,954              | \$475,151                         | \$472,651   |
| <b>Subtotal</b>  | <b>\$436,954</b>       | <b>\$475,151</b>                  | <b>\$472,651</b>                                  |
| <b>Community Services Board (CSB) - Mental Health Services</b>   |                        |                                   |   |
| Consultation with teachers, special education staff, and principals regarding emotionally disturbed pre-school children                                      | \$16,839               | \$17,084                          | \$17,453  |
| Adolescent Day Treatment Services  | 305,705                | 219,793                           | 263,054   |
| Services for children with pervasive developmental and/or severe emotional disorders   | 210,690                | 353,329                           | 364,374   |
| Shelter for youth who run away from home; work with schools to avoid interruption of schooling   | 180,365                | 185,990                           | 144,935   |
| Adolescent Residential Services (Fairfax House) for boys aged 13-17  | 776,209                | 270,918                           | 0   |
| Therapeutic services in non-categorical pre-school program   | 64,597                 | 63,555                            | 67,703  |
| <b>Subtotal</b>  | <b>\$1,554,405</b>     | <b>\$1,110,669</b>                | <b>\$857,519</b>                                  |
| <b>Department of Family Services</b>   |                        |                                   |   |
| Net Cost of the School-Age Child Care (SACC) Program (includes general services and services for special needs clients partially offset by program revenues) | \$4,878,464            | \$6,113,543                       | \$7,483,230                                       |
| Head Start Program-General Fund (Higher Horizons, Gum Springs, Schools' Contract)  | 5,119,188              | 5,563,045                         | 5,373,175   |
| Head Start Federal Grant Funding (Local Cash Match) <sup>2</sup>   | 433,263                | 1,018,588                         | 644,120   |
| Comprehensive Services Act (special education programs not in FCPS)  | 15,480,785             | 13,681,000                        | 13,366,756  |
| County contribution to Schools for SACC space  | 500,000                | 500,000                           | 500,000   |
| <b>Subtotal</b>  | <b>\$26,411,700</b>    | <b>\$26,876,176</b>               | <b>\$27,367,281</b>                               |
| <b>Department of Community and Recreation Services</b>   |                        |                                   |   |
| After School Program   | \$112,000              | \$112,000                         | \$0   |
| Field improvements <sup>3</sup>  | 764,932                | 835,972                           | 300,000   |
| Therapeutic recreation   | 27,222                 | 28,205                            | 30,558  |
| <b>Subtotal</b>  | <b>\$904,154</b>       | <b>\$976,177</b>                  | <b>\$330,558</b>                                  |
| <b>Fairfax County Park Authority</b>   |                        |                                   |   |
| Maintenance of Fairfax County Public Schools' athletic fields <sup>4</sup>   | \$831,778              | \$817,339                         | \$5,522,813                                       |
| Match for field development  | 431,172                | 880,627                           | 300,000   |
| <b>Subtotal</b>  | <b>\$1,262,950</b>     | <b>\$1,697,966</b>                | <b>\$5,822,813</b>                                |
| <b>TOTAL: County Funding for School Related Services</b>   | <b>\$1,231,266,932</b> | <b>\$1,328,065,310</b>            | <b>\$1,409,712,985</b>                            |

<sup>1</sup> FY 2003 Revised are anticipated to be increased at the FY 2003 Third Quarter Review by \$250,000 based on the actual requirement for current salaries of Clinic Room Aides for days schools are in operation, training and set-up days. It is also noted that the FY 2003 Budget Plan has been decreased as part of the Board of Supervisor's adoption of the budget due to a reduction in limited term hours of Clinic Room Aides.

<sup>2</sup> This includes Local Cash Match funding for the Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs, and Schools' Contracts.

<sup>3</sup> This includes athletic field lighting, maintenance, and other upgrade requirements.

<sup>4</sup> In FY 2004, the County will implement an enhanced field maintenance program with annual costs of \$5.5 million. Revenue in the amount of \$3.3 million will be generated as a result of a new user field maintenance fee.

<sup>5</sup> County and School staff are jointly reviewing a proposal to accelerate the construction of the South County High School by leveraging the proceeds from the sale and development of adjacent County-owned property in the Laurel Hill area. As part of the proposal, the County would consider sale and development of an adjacent site and use the proceeds for construction of the high school. No appropriation has been included in the FY 2004 Advertised Budget Plan for capital or operating expenditures pending the results of the negotiations.



**FAIRFAX COUNTY**  
**FY 2002 - FY 2004 Additional County Funded Programs for General Youth Services**

|   | FY 2002<br>Actual      | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|---|------------------------|-----------------------------------|--------------------------------------|
| <b>Additional - County Funded Youth Programs</b>  |                        |                                   |                                      |
| Family Services - Net cost of services for children (excluding SACC and Head Start)           | \$12,310,392           | \$12,832,967                      | \$14,484,897                         |
| Juvenile and Domestic Relations District Court - Residential Services                         | 2,636,153              | 2,736,022                         | 2,779,714                            |
| Department of Community and Recreation Services - Therapeutic recreation                      | 544,436                | 564,106                           | 611,153                              |
| Department of Community and Recreation Services - Teen Centers                                | 1,050,050              | 1,187,884                         | 1,502,354                            |
| Department of Community and Recreation Services - Community Centers                           | 1,074,526              | 1,151,077                         | 1,432,155                            |
| Department of Community and Recreation Services - Net cost extension/community education      | 30,533                 | 34,450                            | 34,450                               |
| Youth Sports Subsidy  | 195,000                | 195,000                           | 195,000                              |
| Youth Sports Scholarship  | 49,648                 | 50,000                            | 50,000                               |
| <b>Subtotal: Additional County Funded Programs for General Youth Services (Non-School)</b>    | <b>\$17,890,738</b>    | <b>\$18,751,506</b>               | <b>\$21,089,723</b>                  |
| <b>TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs)</b> | <b>\$1,249,157,670</b> | <b>\$1,346,816,816</b>            | <b>\$1,430,802,708</b>               |

## FAIRFAX COUNTY

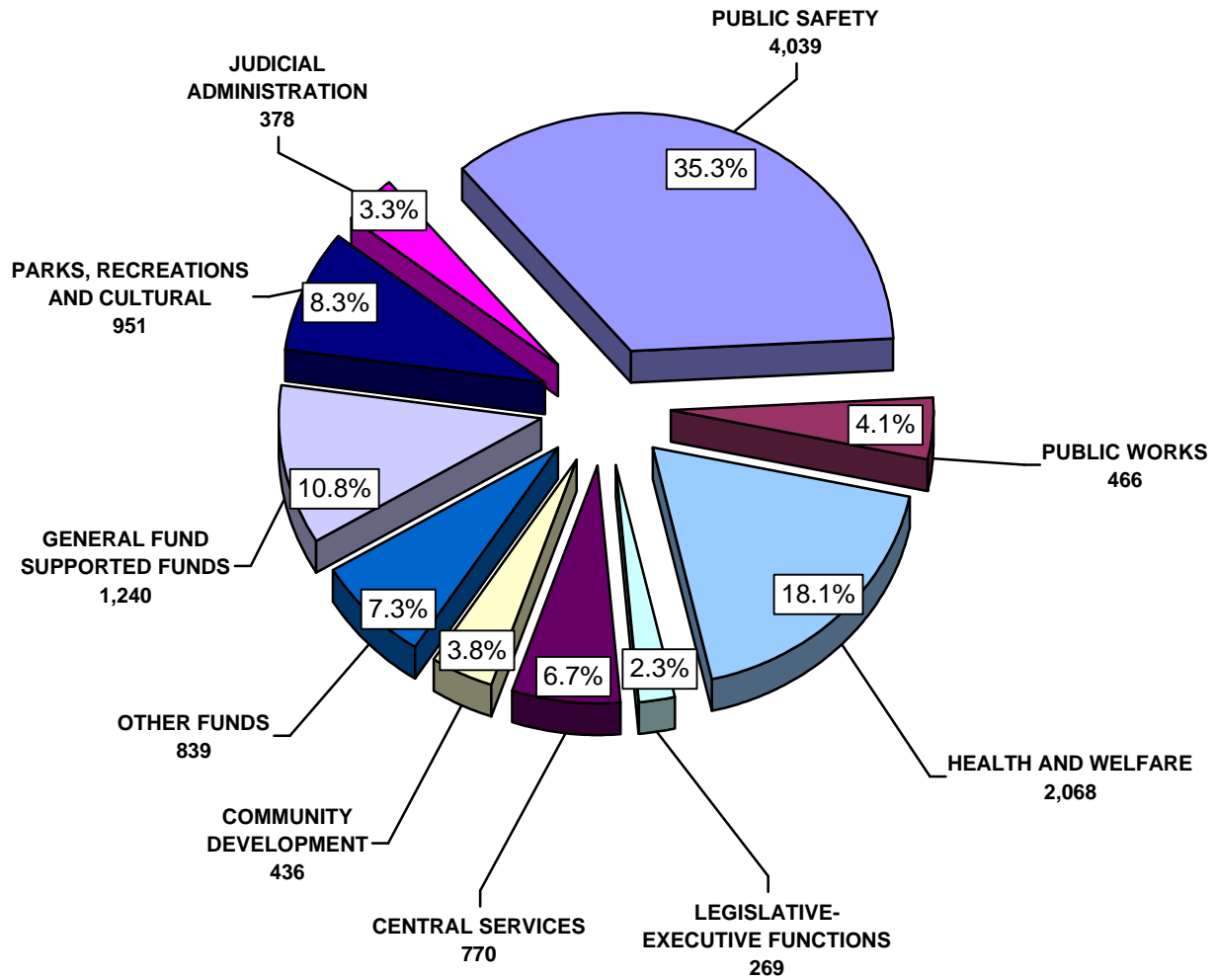
### FY 2002 - FY 2004 Additional County-Administered Programs for School-Related Services

Funding can be Federal, State, Local, or a Combination Thereof  
(Actual Direct County Funding is Minimal)

|   | FY 2002<br>Actual      | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|---|------------------------|-----------------------------------|--------------------------------------|
| <b>Community Services Board (CSB) - Alcohol and Drug Services</b>   |                        |                                   |                                      |
| Prevention/Early Intervention (P/EI) at Centreville High, Chantilly High, and Mountain View (Previously Federal HIDTA Grant) and supervision of these services  | \$55,488               | \$53,794                          | \$57,248                             |
| P/EI at Devonshire School Suspension Program (Federal Block Grant) and supervision of these services  | 41,465                 | 61,370                            | 52,297                               |
| Case Management Services at the Recovery School (Federal Block Grant) and supervision of these services   | 28,214                 | 33,542                            | 35,809                               |
| Consultation/Education to fifteen school/community coalitions (Federal/County)  | 28,214                 | 33,542                            | 35,809                               |
| Violence Prevention and Junior Girl Power Groups throughout Fairfax County (County funded and Federal Direct pass-through grant)  | 119,569                | 90,914                            | 70,732                               |
| Substance Abuse Early Intervention Programs in County middle and high schools (FCPS and County funded)  | 109,292                | 127,588                           | 124,524                              |
| Middle School Promising Programs (FY 2002 is the first year of a three-year State Incentive Grant. FY 2003 funding has not been included as grant year is not concurrent with the County's fiscal year) | 38,164                 | 0                                 | 0                                    |
| Communities That Care (CTC) Survey  | 0                      | 65,000                            | 0                                    |
| Youth Empowerment Strategies for Community Youth Violence and Substance Abuse Prevention in elementary schools (Federal pass-through grant ends June 30, 2002)  | 7,875                  | 0                                 | 0                                    |
| <b>Family Services<sup>1</sup></b>  |                        |                                   |                                      |
| Head Start Grant Funding  | 4,090,837              | 4,982,381                         | 4,147,104                            |
| Early Head Start Grant Funding  | 2,362,532              | 3,964,156                         | 2,846,582                            |
| Head Start State Block Grant Funding  | 111,872                | 1,873,459                         | 185,799                              |
| <b>Subtotal: County-Administered Programs</b>   | <b>\$6,993,522</b>     | <b>\$11,285,746</b>               | <b>\$7,555,904</b>                   |
| <b>GRAND TOTAL</b>  | <b>\$1,256,151,192</b> | <b>\$1,358,102,562</b>            | <b>\$1,438,358,612</b>               |

<sup>1</sup> It should be noted that these expenditures/budgets are by fiscal year. The amounts contain multiple program years in each fiscal year and therefore do not correlate to annual awards for these grants.

# FY 2004 REGULAR POSITIONS ALL FUNDS



**TOTAL REGULAR POSITIONS = 11,456**

General Fund Supported Funds include: Fund 106, Fairfax-Falls Church Community Services Board; Fund 141, Elderly Housing Programs; Fund 500, Retiree Health Benefits; Fund 501, County Insurance; Fund 503, Department of Vehicle Services; Fund 504, Document Services Division; Fund 505, Technology Infrastructure Services.

Other Funds include: Fund 105, Cable Communications; Fund 109, Refuse Collection; Fund 110, Refuse Disposal; Fund 111, Reston Community Center; Fund 112, Energy Resource Recovery; Fund 113, McLean Community Center; Fund 114, I-95 Refuse Disposal; Fund 116, Forest Integrated Pest Management Program; Fund 117, Alcohol Safety Action Program; Fund 142, Community Development Block Grant; Fund 145, HOME Investment Partnership Grant; Fund 401, Sewer Bond Operation and Maintenance; Fund 601, Fairfax County Employees' Retirement System.

## Summary of Position Changes FY 1991 - FY 2004

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### Authorized Positions - All Funds

|                                | From          | To            | Abolished      | New<br>Facilities | Other<br>Changes | Other<br>Reviews | Total<br>Change |
|--------------------------------|---------------|---------------|----------------|-------------------|------------------|------------------|-----------------|
| FY 1991 to FY 1992             | 11,164        | 11,124        | (153)          | 41                | 20               | 52               | (40)            |
| FY 1992 to FY 1993             | 11,124        | 10,628        | (588)          | 0                 | 13               | 79               | (496)           |
| FY 1993 to FY 1994             | 10,628        | 10,685        | (88)           | 62                | 56               | 27               | 57              |
| FY 1994 to FY 1995             | 10,685        | 10,870        | (157)          | 94                | 131              | 117              | 185             |
| FY 1995 to FY 1996             | 10,870        | 11,016        | (49)           | 60                | 76               | 59               | 146             |
| FY 1996 to FY 1997             | 11,016        | 10,782        | (477)          | 150               | (14)             | 107              | (234)           |
| FY 1997 to FY 1998             | 10,782        | 10,802        | (56)           | 4                 | 43               | 29               | 20              |
| FY 1998 to FY 1999             | 10,802        | 10,911        | (35)           | 26                | 41               | 77               | 109             |
| FY 1999 to FY 2000             | 10,911        | 11,108        | (17)           | 106               | 26               | 82               | 197             |
| FY 2000 to FY 2001             | 11,108        | 11,317        | 0              | 25                | 107              | 77               | 209             |
| FY 2001 to FY 2002             | 11,317        | 11,385        | (2)            | 14                | 39               | 17               | 68              |
| FY 2002 to FY 2003 Revised     | 11,385        | 11,505        | (48)           | 70                | 1                | 97               | 120             |
| FY 2003 to FY 2004 Recommended | 11,505        | 11,456        | (114)          | 65                | 0                | 0                | (49)            |
| <b>Total</b>                   | <b>11,164</b> | <b>11,456</b> | <b>(1,784)</b> | <b>717</b>        | <b>539</b>       | <b>820</b>       | <b>292</b>      |

In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 1,952 abolished positions. This results in a net increase of 124 positions through the FY 2004 Recommended Budget Plan. As of the FY 2003 Adopted Budget Plan the net increase was 76. At the FY 2002 Carryover Review an additional 45 positions were added including: 37 for the Office of the Sheriff, 4 for the Department of Tax Administration, 1 for Facilities Management Division (FMD), 2 for the Fairfax County Park Authority, and 1 for Department of Information Technology (DIT). In October, 2002 52 new COPS UHP positions were approved for the Police Department. The FY 2004 recommendation includes a net reduction of 49 positions. This includes 7 Fairfax-Falls Church Community Services Board positions in support of Adult Day Support and the Hope Center which are being cut as part of FY 2003 State funding reductions.

# Summary of Position Changes

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## FY 2004 Position Actions Total Change - (49) Regular Merit Positions

| <u>Type of Position</u>                     | <u>Agency</u>                        | <u>Explanation</u>   | <u># of Positions</u> |
|---|--------------------------------------|--|-----------------------|
| <b>NEW FACILITIES/PUBLIC SAFETY</b>         |                                      |  | <b>65</b>             |
|   | DPWES/Facilities Management Division | South County Government Center and support for Courthouse expansion  | 2                     |
|   | Community and Recreation Services    | James Lee Community Center   | 6                     |
|   | Family Services                      | New and expanded SACC sites  | 33                    |
|   | Health                               | Public Health Nurse to support 4 new County schools  | 1                     |
|   | Health                               | Clinic Room Aides to support 4 new County schools  | 6                     |
|   | Health                               | Little River Glen Adult Day Care Center including the closing of Annandale Adult Day Care Center and redeployment of 8 positions | 1                     |
|   | Police                               | Emergency medical dispatcher coordinator   | 1                     |
|   | Fire and Rescue                      | Phase-in of staffing for new Crosspointe and Fairfax Centre stations   | 15                    |
| <b>REDUCTIONS/REORGANIZATIONS/REDESIGNS</b> |                                      |  | <b>(114)</b>          |
|   | Office for Women                     | Reorganization   | (4)                   |
|   | Finance                              | Reorganization   | (2)                   |
|   | Human Resources                      | Reorganization   | (1)                   |
|   | Purchasing and Supply Management     | Eliminate Central Stores   | (3)                   |
|   | Purchasing and Supply Management     | Eliminate Equipment Repair Program   | (1)                   |
|   | Purchasing and Supply Management     | P-card and small order transaction processing  | (1)                   |
|   | Management and Budget                | Special projects   | (2)                   |
|   | DPWES/Capital Facilities             | GIS and financial administration   | (2)                   |
|   | DPWES/Stormwater Management          | Flood plains   | (1)                   |
|   | DPWES/Stormwater Management          | Sign shop  | (2)                   |

## Summary of Position Changes

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### FY 2004 Position Actions Total Change - (49) Regular Merit Positions

|                                   |   |      |
|-----------------------------------|---|------|
| DPWES/Land Development            | Environmental and facilities review                     | (5)  |
| DPWES/Land Development            | Residential building inspections                        | (2)  |
| DPWES/Land Development            | Commercial building inspections                         | (2)  |
| DPWES/Land Development            | Home improvement contractor licensing                   | (2)  |
| DPWES/Land Development            | Code enforcement  | (1)  |
| DPWES/Land Development            | Urban forestry  | (1)  |
| DPWES/Land Development            | Building plan review                                    | (1)  |
| DPWES/Land Development            | Preliminary site inspection                             | (1)  |
| DPWES/Land Development            | Environmental and facilities inspection                 | (1)  |
| DPWES/Land Development            | Contractor ID card                                      | (1)  |
| DPWES/Land Development            | Inspection requests and records                         | (1)  |
| Planning and Zoning               | Environment and development review                      | (2)  |
| Planning and Zoning               | Zoning enforcement                                      | (2)  |
| Planning and Zoning               | Rezoning/special exceptions                             | (1)  |
| Planning and Zoning               | Ordinance administration                                | (1)  |
| Human Rights                      | Transfer Equal Employment Opportunity position to grant | (1)  |
| Community and Recreation Services | Pinn Community Center                                   | (1)  |
| Park Authority                    | Natural resource planning                               | (1)  |
| Park Authority                    | Land management   | (1)  |
| Park Authority                    | Resource stewardship                                    | (1)  |
| Park Authority                    | Athletic Field Maintenance Program                      | 6    |
| Tax Administration                | TARGET  | (13) |
| Family Services                   | Child protective services                               | (2)  |

## Summary of Position Changes

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### FY 2004 Position Actions Total Change - (49) Regular Merit Positions

|                                   |   |      |
|-----------------------------------|---|------|
| Family Services                   | Child care resource   | (2)  |
| Family Services                   | Transfer to Administration for Human Services for information technology support                                | (1)  |
| Administration for Human Services | Transfer from Family Services for information technology support  | 1    |
| Administration for Human Services | Administrative  | (2)  |
| Administration for Human Services | Transfer to Information Technology as part of Human Services Information Technology reorganization              | (28) |
| Systems for Human Services        | Research, Analysis and Project Services   | (1)  |
| Information Technology            | Transfer from Administration for Human Services as part of Human Services Information Technology reorganization | 28   |
| Information Technology            | Strategic planning  | (1)  |
| Information Technology            | Applications architect  | (1)  |
| Information Technology            | Infrastructure strategist   | (1)  |
| Information Technology            | Telecommunications coordination   | (1)  |
| Information Technology            | Group Decision Support Center   | (1)  |
| Information Technology            | E-government  | (1)  |
| Information Technology            | Information technology security   | (1)  |
| Information Technology            | Radio services inventory management   | (1)  |
| Juvenile and Domestic Relations   | Juvenile Detention Center   | (4)  |
| Police                            | School education  | (4)  |
| Police                            | Marine patrol   | (2)  |
| Police                            | Inspections   | (1)  |
| Police                            | Victim services   | (1)  |
| Police                            | Public information  | (1)  |
| Police                            | Community policing  | (1)  |

## Summary of Position Changes

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### FY 2004 Position Actions Total Change - (49) Regular Merit Positions

|                                  |   |     |
|----------------------------------|---|-----|
| Police                           | School crossing guards  | (3) |
| Police                           | Court liaison   | (1) |
| Sheriff                          | Community relations   | (1) |
| Sheriff                          | Proposal by the Sheriff to reduce Mental Health and Alcohol and Drug services in the Adult Detention Center | (1) |
| CSB/Mental Health                | Prevention  | (1) |
| CSB/Mental Health                | Proposal by the Sheriff to reduce Mental Health and Alcohol and Drug services in the Adult Detention Center | (4) |
| CSB/Mental Health                | Adult day support services (as part of State cut to be taken in FY 2003)                                    | (1) |
| CSB/Alcohol and Drug             | Proposal by the Sheriff to reduce Mental Health and Alcohol and Drug services in the Adult Detention Center | (3) |
| CSB/Alcohol and Drug             | Homeless Shelter  | (2) |
| CSB/Alcohol and Drug             | Entry and referral  | (2) |
| CSB/Alcohol and Drug             | Family therapy  | (3) |
| CSB/Alcohol and Drug             | Hope Center (as part of State cut to be taken in FY 2003)   | (6) |
| Housing Programs for the Elderly | Lincolnia Senior Center   | (1) |
| Technology Infrastructure        | Programmer  | (1) |



# Summary of Position Changes

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## FY 2003 Position Actions Total Change - 120 Regular Merit Positions

| <u>Type of Position</u>             | <u>Agency</u>           | <u>Explanation</u>                            | <u># of Positions</u> |
|-------------------------------------|-------------------------|---|-----------------------|
| <b>NEW FACILITIES/PUBLIC SAFETY</b> |                         |   | <b>70</b>             |
|                                     | Family Services         | New and expanded SACC sites                   | 22                    |
|                                     | Police                  | Sully Police Station                          | 25                    |
|                                     | Police                  | Transfer of Animal Shelter function           | 19                    |
|                                     | Animal Shelter          | Transfer of Animal Shelter function to Police | (19)                  |
|                                     | Fire and Rescue         | Full time Hazardous Materials Unit            | 23                    |
| <b>WORKLOAD RELATED</b>             |                         |   | <b>1</b>              |
|                                     | McLean Community Center | Performance Arts support position             | 1                     |

# Summary of Position Changes

---

## FY 2003 Position Actions Total Change - 120 Regular Merit Positions

| <b>ABOLISHMENTS</b>                 |  | <b>(48)</b> |
|-------------------------------------|--|-------------|
| Finance                             | E-Government Initiative  | (1)         |
| Human Resources                     | Division head  | (1)         |
| Purchasing                          | Processing purchasing transactions   | (2)         |
| Management and Budget               | Special Projects   | (2)         |
| Tax Administration                  | Personal Property Division   | (6)         |
| Information Technology              | Strategic planning, Human Services IT support and PRISM support/modifications                      | (3)         |
| Circuit Court                       | Mediation program  | (1)         |
| Sheriff                             | Vacant positions to be determined  | (3)         |
| DPWES/Business Planning and Support | IT Support and Development   | (2)         |
| DPWES/Capital Facilities            | Special Projects and Citizen Response  | (3)         |
| DPWES/Stormwater Management         | Flooding and Snow emergency response   | (2)         |
| Family Services                     | Deputy Director  | (1)         |
| Administration for Human Services   | Assistant Buyer and Computer Systems Analyst   | (2)         |
| Community and Recreation Services   | FASTRAN scheduling   | (1)         |
| Fairfax County Park Authority       | Computer program analysis, RECPAC support and to be determined                                     | (3)         |
| DPWES/Land Development              | Plan processing and review   | (10)        |
| Planning and Zoning                 | Land use applications, public facility review, processing of building permits and special projects | (4)         |
| Community Services Board            | Support position as result of Fairfax House closure  | (1)         |

# Summary of Position Changes

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## FY 2003 Position Actions Total Change - 120 Regular Merit Positions

| <b>OTHER CHANGES DURING FISCAL YEAR</b> |  | <b>97</b> |
|---|--|-----------|
| DPWES/Facilities Management             | Lorton/Laurel Hill Development   | 1         |
| Human Resources                         | Transfer position to Public Affairs for Courier  | (1)       |
| Public Affairs                          | Transfer position from Human Resources for Courier   | 1         |
| Public Affairs                          | Transfer positions from Administration for Human Services for South County                                 | 2         |
| Park Authority                          | Lorton/Laurel Hill Development   | 2         |
| DPWES/Business Planning and Support     | Transfer from Administration for Human Services for information technology support                         | 1         |
| Tax Administration                      | Revenue enhancement  | 4         |
| Administration for Human Services       | Transfer to Health for Long Term Care  | (1)       |
| Administration for Human Services       | Transfer to Systems for Human Services for Strengthening Neighborhoods and Building Communities Initiative | (1)       |
| Administration for Human Services       | Transfer to Public Affairs for South County  | (2)       |
| Administration for Human Services       | Transfer to DPWES/Business Planning and Support for information technology support                         | (1)       |
| Systems for Human Services              | Transfer from Admin for Human Services for Strengthening Neighborhoods and Building Communities Initiative | 1         |
| Information Technology                  | HIPAA Compliance Officer   | 1         |
| Health                                  | Transfer from Admin for Humans Services for Long Term Care   | 1         |
| Health                                  | Transfer from Forest Integrated Pest Management Program for West Nile                                      | 1         |
| Police                                  | COPS UHP   | 52        |
| Sheriff                                 | Additional ADC positions to meet required staffing levels  | 37        |

# Summary of Position Changes

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## FY 2003 Position Actions

### Total Change - 120 Regular Merit Positions

|   |   |     |
|---|---|-----|
| ASAP                                      | Transfer to CSB                           | (1) |
| Community Services Board                  | Transfer from ASAP                        | 1   |
| Refuse Collection                         | DPWES realignment of positions            | (1) |
| Refuse Disposal                           | DPWES realignment of positions            | 2   |
| Wastewater Treatment                      | DPWES realignment of positions            | (1) |
| Forest Integrated Pest Management Program | Transfer position to Health for West Nile | (1) |

### POSITION POOL CHANGES

**0**

|                      |                            |     |
|----------------------|----------------------------|-----|
| Transportation       | Traffic Calming            | 1   |
| Police               | Emergency Coordinator      | 1   |
| Wastewater Treatment | Identified for realignment | (2) |

# Summary of Position Changes

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## FY 2002 Position Actions Total Change - 68 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u>                     | <u>Explanation</u>   | <u># of Positions</u> |
|-------------------------|-----------------------------------|--|-----------------------|
| <b>NEW FACILITIES</b>   |                                   |  | <b>14</b>             |
|                         | Family Services                   | New and expanded SACC sites                                    | 12                    |
|                         | Community and Recreation Services | Expanded Groveton Senior Center                                | 2                     |
| <b>PUBLIC SAFETY</b>    |                                   |  | <b>17</b>             |
|                         | Sheriff                           | Inmate Janitorial Supervision in ADC Expansion                 | 5                     |
|                         | Sheriff                           | LIDs Clerk for State Reporting                                 | 1                     |
|                         | Fire and Rescue                   | Additional Tanker staffing                                     | 9                     |
|                         | Fire and Rescue                   | Staff requirements for an expanded South County apparatus shop | 2                     |

# Summary of Position Changes

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## FY 2002 Position Actions Total Change - 68 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u>                         | <u>Explanation</u>  | <u># of Positions</u> |
|-------------------------|---------------------------------------|---|-----------------------|
| <b>WORKLOAD RELATED</b> |                                       |   | <b>20</b>             |
|                         | County Executive                      | Elimination of 1 Assistant to the County Executive position   | (1)                   |
|                         | Finance                               | Financial Management  | 1                     |
|                         | DPWES/Capital Facilities              | Elimination of Streetlight and Bus Shelter project management position  | (1)                   |
|                         | Housing and Community Development     | Revitalization  | 3                     |
|                         | Community and Recreation Services     | Senior Social Day Program   | 2                     |
|                         | Community and Recreation Services     | Transfer of positions associated with Leisure Enterprises and the Employee Fitness Center to the Park Authority                     | (6)                   |
|                         | Park Authority                        | Transfer of positions associated with Leisure Enterprises and the Employee Fitness Center to from Community and Recreation Services | 6                     |
|                         | Tax Administration                    | Real Estate Appraisers to improve ratio of parcels per appraiser  | 3                     |
|                         | Systems Management for Human Services | Coordination of Continuum of Care Process   | 2                     |
|                         | Information Technology                | Security for Information Processing Systems   | 2                     |
|                         | Health                                | Community Health Care Network   | 1                     |
|                         | General District Court                | Probation Counselor I   | 1                     |
|                         | Vehicle Services                      | Fleet Maintenance   | 4                     |
|                         | CSB/Mental Retardation                | Support for new graduates of County Schools   | 1                     |
|                         | CSB/Mental Health                     | Case workers for JDC/LSC  | 2                     |

# Summary of Position Changes

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## FY 2002 Position Actions Total Change - 68 Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>                         | <u>Explanation</u>  | <u># of Positions</u> |
|---|---------------------------------------|---|-----------------------|
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |                                       |   | <b>17</b>             |
|   | Electoral Board and General Registrar | Conversion of Exempt Limited term Positions in response to National Voter Registration Act workload                                     | 2                     |
|   | DPWES/Business Planning and Support   | Transfer of position from Land Development for better alignment of duties   | 1                     |
|   | DPWES/Stormwater Management           | Transfer of position from Land Development for Stormwater design issues and creation of two new positions for Perennial Streams Mapping | 3                     |
|   | DPWES/Land Development                | Transfer of position to Stormwater Management   | (1)                   |
|   | DPWES/Land Development                | Transfer of position to Business Planning and Support   | (1)                   |
|   | Community and Recreation Services     | Transfer of position to Health  | (1)                   |
|   | Administration for Human Services     | Transfer of position from Juvenile and Domestic Relations for better alignment of duties  | 1                     |
|   | Health                                | Transfer of position from Community and Recreation Services for the Senior+ Program   | 1                     |
|   | Juvenile and Domestic Relations       | Transfer of position to Administration for Human Services   | (1)                   |
|   | Police                                | School Resource Officers  | 6                     |
|   | Police                                | Conversion of COPS More grant positions   | 7                     |
| <b>POSITION POOL CHANGES</b>            |                                       |   | <b>0</b>              |
|   | Human Resources                       | Training staff  | 2                     |
|   | Public Affairs                        | Citizen Hotline   | 1                     |
|   | System Management for Human Services  | Assistant for Human Services Deputy County Executive  | 1                     |
|   | Police                                | Criminal Intelligence Unit crime analysts and Emergency Preparedness Coordinator  | 3                     |
|   | Wastewater Treatment                  | Identified for realignment  | (7)                   |

# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u>   | <u>Explanation</u>                           | <u># of Positions</u> |
|-------------------------|-----------------|--|-----------------------|
| <b>NEW FACILITIES</b>   |                 |  | <b>25</b>             |
|                         | Family Services | New and expanded SACC sites                  | 12                    |
|                         | Health          | Herndon Harbor House Adult Day Care Facility | 9                     |
|                         | Family Services | SACC Pilot in Middle Schools                 | 3                     |
|                         | Family Services | Herndon Harbor House Adult Day Care Facility | 1                     |
| <b>PUBLIC SAFETY</b>    |                 |  | <b>38</b>             |
|                         | Fire and Rescue | Building Inspections                         | 9                     |
|                         | Police          | Public Safety Communication Assistants       | 7                     |
|                         | Police          | Alarm Ordinance                              | 6                     |
|                         | Police          | Animal Control officers                      | 4                     |
|                         | Police          | Central Record clerical support              | 3                     |
|                         | Police          | Victim Services Section                      | 2                     |
|                         | Fire and Rescue | Fiscal Administrator and Accountant          | 2                     |
|                         | Police          | Child Abuse Section                          | 1                     |
|                         | Police          | Information Technology support               | 1                     |
|                         | Animal Control  | Education/Fundraising position               | 1                     |
|                         | Animal Control  | Secretarial support                          | 1                     |
|                         | Fire and Rescue | Women's Program officer                      | 1                     |



# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

| <u>Type of Position</u>           | <u>Agency</u>                         | <u>Explanation</u>   | <u># of Positions</u> |
|-----------------------------------|---------------------------------------|--|-----------------------|
| <b>WORKLOAD RELATED POSITIONS</b> |                                       |  | <b>69</b>             |
|                                   | CSB/Alcohol and Drug                  | Prevention Resiliency Program in County Schools  | 8                     |
|                                   | Information Technology                | County Internet, Enterprise Services Manager and Help Desk   | 7                     |
|                                   | DPWES/Land Development                | Site Inspectors  | 7                     |
|                                   | Housing and Community Development     | Financial Management support as recommended by external auditor  | 5                     |
|                                   | Park Authority                        | Maintenance staff for Athletic Fields  | 5                     |
|                                   | Health                                | Public Health Nurses for County Schools  | 5                     |
|                                   | Juvenile and Domestic Relations       | Probation Counselors and Secretary for Domestic Relations, East County Probation Office and Less Secure Facility | 5                     |
|                                   | Administration for Human Services     | IT Positions for workload requirements   | 5                     |
|                                   | Transportation                        | Accounting, Transit Operations, Proffers workload  | 5                     |
|                                   | CSB/Mental Retardation                | Individuals with Disabilities Education Act (IDEA) Service Provision   | 3                     |
|                                   | Systems Management for Human Services | Faith in Action coordinator and support  | 2                     |
|                                   | Health                                | Healthy Families   | 2                     |
|                                   | CSB/Mental Retardation                | Support for new graduates of County Schools  | 1                     |
|                                   | Juvenile and Domestic Relations       | IT Strategist and Coordinator  | 1                     |
|                                   | Circuit Court                         | Land Records workload  | 1                     |
|                                   | Internal Audit                        | Audit Finding for enhanced audit capacity  | 1                     |
|                                   | Transportation                        | Senior Transportation Initiative   | 1                     |
|                                   | McLean CC                             | Theater cashier  | 1                     |
|                                   | Electoral Board                       | Secretary  | 1                     |
|                                   | Human Rights                          | Human Rights Specialist  | 1                     |
|                                   | Family Services                       | Healthy Families   | 1                     |
|                                   | CSB/Alcohol and Drug                  | Wrap Around Substance Abuse Treatment  | 1                     |

# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>                            | <u>Explanation</u>   | <u># of Positions</u> |
|---|--|--|-----------------------|
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |  |  | <b>77</b>             |
|   | County Executive                         | Transfer of Environmental Coordinator from DPWES/Business Planning and Support                                   | 1                     |
|   | Telecommunications and Consumer Services | Transfer of position to Information Technology   | (1)                   |
|   | DPWES/Business Planning and Support      | Transfer of positions to County Executive and Land Development   | (10)                  |
|   | DPWES/Land Development                   | Transfer of positions from Business Planning and Support   | 9                     |
|   | Park Authority                           | Master Gardener  | 1                     |
|   | Library                                  | Transfer of positions to Information Technology  | (12)                  |
|   | Family Services                          | SACC positions for Spring Hill Recreation Center and Churchill Road Elementary SACC Expansions                   | 6                     |
|   | Family Services                          | Conversion of Gum Springs Contract Positions to Merit status   | 18                    |
|   | Administration for Human Services        | Transfer of positions to Information Technology and Juvenile and Domestic Relations                              | (6)                   |
|   | Information Technology                   | Transfer of positions from Telecommunications and Consumer Services, Libraries and Human Services Administration | 18                    |
|   | Juvenile and Domestic Relations          | Transfer of position from Human Services Administration  | 1                     |
|   | Police                                   | Conversion of Merit Grant position from COPS More Grant  | 1                     |
|   | CSB/Mental Health                        | Residential Services   | 1                     |
|   | Police                                   | School Resource Officers   | 14                    |
|   | Police                                   | COPS UHP   | 36                    |

# Summary of Position Changes

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## FY 2001 Position Actions Total Change - 191 Regular Merit Positions

| <u>Type of Position</u>      | <u>Agency</u>                       | <u>Explanation</u>  | <u># of Positions</u> |
|------------------------------|-------------------------------------|---|-----------------------|
| <b>POSITION POOL CHANGES</b> |                                     |   | <b>0</b>              |
|                              | County Executive                    | Language Coordinator, Auditor, Network Analyst                            | 3                     |
|                              | Office for Women                    | Management Analyst IV   | 1                     |
|                              | Finance                             | Financial management  | 2                     |
|                              | Human Resources                     | Administrative Aide for training staff                                    | 1                     |
|                              | Public Affairs                      | Support Staff (Conversion of Limited Term)                                | 1                     |
|                              | DPWES/Business Planning and Support | Information Technology Training Program                                   | 1                     |
|                              | DPWES/Capital Facilities            | Streetlight and Bus Shelter project management                            | 1                     |
|                              | DPWES/Land Development              | Inspection services information system replacement project                | 1                     |
|                              | Planning and Zoning                 | Trail Planner   | 1                     |
|                              | Housing and Community Development   | Information Technology Training Program                                   | 1                     |
|                              | Park Authority                      | Park Foundation Director  | 1                     |
|                              | Tax Administration                  | Identified for realignment  | (6)                   |
|                              | Family Services                     | Senior Transportation Initiative  | 1                     |
|                              | Administration for Human Services   | Identified for realignment - Specifically for Information Technology      | (3)                   |
|                              | Information Technology              | Information Technology positions to support Human Services Administration | 3                     |
|                              | Circuit Court                       | Language Interpreter  | 1                     |
|                              | Police                              | Program and Procedures Coordinator  | 1                     |
|                              | Sheriff                             | Information Technology  | 2                     |
|                              | Refuse Collection                   | Identified for realignment  | (2)                   |
|                              | ASAP                                | Identified for realignment  | (1)                   |
|                              | Wastewater Treatment                | Identified for realignment  | (10)                  |

# Summary of Position Changes

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## FY 2000 Position Actions Total Change - 197 Regular Merit Positions

| <u>Type of Position</u>                | <u>Agency</u>          | <u>Explanation</u>   | <u># of Positions</u> |
|--|------------------------|--|-----------------------|
| <b>NEW FACILITIES / PUBLIC SAFETY</b>  |                        |  | <b>106</b>            |
|  | Comm & Rec             | Sully Senior Center  | 2                     |
|  | Public Library         | New Great Falls Community Library  | 5                     |
|  | Family Services        | New and Expanded SACC Centers  | 25                    |
|  | Family Services        | Expanded Franconia/Springfield Family Center   | 1                     |
|  | Sheriff, CSB/MH        | Expansion of Adult Detention Center  | 10                    |
|  | Fire & Rescue          | New North Point Station  | 33                    |
|  | CSB/Mental Health      | New Stevenson Road Adult Care Facility   | 2                     |
|  | Police                 | Support for Central Records Section  | 3                     |
|  | Police                 | School Resource Officers   | 10                    |
|  | Police                 | Officers for "Mixing Bowl"   | 12                    |
|  | Sheriff                | Support for Live-Scan Fingerprinting and Mug Shot Systems, Emergency Clinic Services for Inmates | 3                     |
| <b>WORKLOAD / REDIRECTED POSITIONS</b> |                        |  | <b>9</b>              |
|  | Purchasing             | Efficiencies   | (1)                   |
|  | Human Resources        | Outreach Recruitment Program   | 1                     |
|  | Family Svs, Health     | Healthy Families Fairfax   | 3                     |
|  | Health                 | Public School Nurses   | 5                     |
|  | Information Tech       | Increased Workload in Network Services   | 3                     |
|  | Circuit Court          | Expansion of Differentiated Case Tracking System for Chancery Cases                              | 4                     |
|  | Police                 | Transfer of Animal Shelter Cost Center   | (17)                  |
|  | Animal Shelter         | Create Animal Shelter Agency   | 17                    |
|  | CSB/M Retardation      | Support for New Special Education Graduates  | 1                     |
|  | CSB/Alcohol & Drug     | Substance Abuse Counselors for Schools   | 3                     |
|  | CSB/Alcohol & Drug     | Convert HIDTA Grant Position to Regular  | 1                     |
|  | County Insurance       | Claims/Rehabilitation Specialist   | 1                     |
|  | Cable                  | Installation of Institutional Network  | 4                     |
|  | Sewers and Solid Waste | Streamlining of Processes, Productivity Increases, and Automation                                | (16)                  |

# Summary of Position Changes

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## FY 2000 Position Actions Total Change - 197 Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>  | <u>Explanation</u>  | <u># of Positions</u> |
|---|--|---|-----------------------|
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |  |   | <b>82</b>             |
|   | Electoral Board  | Voting Machine Supervisor   | 1                     |
|   | Juvenile Court   | Substance Abuse Screening   | 4                     |
|   | General District Court   | Clerical Specialist and relief workers  | 5                     |
|   | CSB/Mental Health,<br>Mental Retardation<br>and Alcohol & Drug | Support for additional State funded activities,<br>case managers, Schools ADS position, ADS<br>Youth Initiative and MH/ADS Medical<br>Services Unit | 42                    |
|   | Transportation   | Photo Red Light Program   | 3                     |
|   | Police   | COPS Universal Hiring Grant additional<br>Police Officers   | 25                    |
|   | Family Services  | Administrative Adjustment   | (1)                   |
|   | Human Resources  | Administrative Adjustment   | 1                     |
|   | Telecom  | Massage Ordinance   | 1                     |
|   | Police   | School Resource Officer   | 1                     |

# Summary of Position Changes

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## FY 2000 Position Actions Total Change - 197 Regular Merit Positions

| <u>Type of Position</u>      | <u>Agency</u>  | <u>Explanation</u>   | <u># of Positions</u> |
|------------------------------|--|--|-----------------------|
| <b>POSITION POOL CHANGES</b> |  |  | <b>0</b>              |
|                              | Program Partnerships                                   | Program Support  | 3                     |
|                              | Equity Programs  | Alternative Dispute Resolution program   | 1                     |
|                              | Purchasing and Supply Management                       | Procurement Card Program   | 1                     |
|                              | Utilities Planning and Design                          | Engineer Positions   | 2                     |
|                              | Planning & Zoning                                      | Planners for the backlog of zoning application processing                          | 2                     |
|                              | Family Services  | Identified for realignment - Specifically for CSB                                  | (1)                   |
|                              | Information Technology                                 | Program Analysts for Tax Project and Database Administrator for Enterprise Systems | 6                     |
|                              | Tax Administration                                     | Identified for realignment - Specifically for DIT                                  | (6)                   |
|                              | Health Department                                      | Adjustment for Human Services Reorganization                                       | 3                     |
|                              | Circuit Court  | Support for Automated Systems  | 2                     |
|                              | Fire and Rescue  | Engineer Positions   | 2                     |
|                              | CSB  | Child Specific Team Coordinator  | 1                     |
|                              | Refuse Collection                                      | Identified for realignment   | (8)                   |
|                              | Refuse Disposal  | Identified for realignment   | (4)                   |
|                              | I-95 Solid Waste                                       | Identified for realignment   | (1)                   |
|                              | Gypsy Moth   | Identified for realignment   | (1)                   |
|                              | Wastewater Treatment                                   | Identified for realignment   | (1)                   |
|                              | Systems Engineering Technology Infrastructure Services | Identified for realignment<br>Data Center Maintenance                              | (2)<br>1              |

# Summary of Position Changes

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## FY 1999 Position Actions Total Change - 109 Regular Merit Positions

| <u>Type of Position</u>      | <u>Agency</u>     | <u>Explanation</u>  | <u># of Positions</u> |
|------------------------------|-------------------|---|-----------------------|
| <b>ABOLISHMENTS</b>          |                   |   | <b>(35)</b>           |
|                              | Sewers            | Streamlining of Processes, Productivity Increases, and Automation         | (28)                  |
|                              | Various           | County Executive Reorganization   | (7)                   |
| <b>NEW FACILITIES</b>        |                   |   | <b>26</b>             |
|                              | Family Services   | Shreveewood and Chesterbrook Child Care Ctrs                              | 6                     |
|                              | Facilities Mgmt.  | Support Adult and Juvenile Detention Centers                              | 3                     |
|                              | Comm & Rec Svs    | Bailey's Community Center Expansion                                       | 1                     |
|                              | Public Library    | Kingstowne & Great Falls Community Libraries                              | 15                    |
|                              | Health            | West County Middle School Clinic Room Aide                                | 1                     |
| <b>WORKLOAD/PROGRAMMATIC</b> |                   |   | <b>41</b>             |
|                              | County Executive  | Assistants to the County Executive  | 2                     |
|                              | County Executive  | Information Systems Auditor - Office of Internal Audit                    | 1                     |
|                              | Health Department | Health Inspectors   | 4                     |
|                              | Health Department | Public Health Nurses and Support for Respite and Bathing Program          | 4                     |
|                              | Health Department | Environmental Health Specialists  | 4                     |
|                              | Juvenile Court    | Intake and Probation Services Support                                     | 6                     |
|                              | Police            | Warden, Naturalist IV and Support for Public Safety Communications Center | 4                     |
|                              | Police            | Gang Investigation Unit   | 8                     |
|                              | CSB/M Retardation | Support for New Graduates of County Schools                               | 1                     |
|                              | Human Rights      | Investigator  | 1                     |
|                              | Site Development  | Urban Foresters II  | 5                     |
|                              | Family Services   | Child Protective Services Supervisor for Hotline                          | 1                     |

# Summary of Position Changes

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## FY 1999 Position Actions Total Change - 109 Regular Merit Positions

| <u>Type of Position</u>  | <u>Agency</u>                        | <u>Explanation</u>                           | <u># of Positions</u> |
|--|--------------------------------------|--|-----------------------|
| <b>OTHER CHANGES DURING FISCAL YEAR<br/>(TRANSFERS NOT INCLUDED)</b> |                                      |  | <b>77</b>             |
|  | County Executive                     | Director for 6 new Computer Learning Centers | 1                     |
|  | CSB/Alcohol & Drug                   | Hope Day Treatment                           | 8                     |
|  | Building Code Svs                    | Design Review Workload                       | 11                    |
|  | Police                               | Parking Guards                               | 7                     |
|  | McLean Center                        | Efficiency                                   | (1)                   |
|  | CSB/Mental Health,<br>Alcohol & Drug | Dual Diagnosis Facility                      | 15                    |
|  | Family Services                      | Child Medical Care Program                   | 5                     |
|  | Police                               | Universal Hiring Grant                       | 25                    |
|  | Police                               | Photo Red Light Program                      | 6                     |



# Summary of Position Changes

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## FY 1998 Position Actions Total Change - 20 Regular Merit Positions

| <u>Type of Position</u>      | <u>Agency</u>  | <u>Explanation</u>   | <u># of Positions</u> |
|------------------------------|--|--|-----------------------|
| <b>ABOLISHMENTS</b>          |  |  | <b>(56)</b>           |
| Major Actions                | Solid Waste  | Reduced Workload due to Closure of Landfill  | (13)                  |
|                              | Sewers   | Adjusted Workload - Upgrade of Lower Potomac Pollution Control Plant                                   | (34)                  |
|                              | Cable  | Reduced Workload due to New Technology   | (1)                   |
|                              | FMD, Human Resources, DMB, Comm & Rec, CSB/Mental Health | KPMG Recommendations   | (8)                   |
| <b>NEW FACILITIES</b>        |  |  | <b>4</b>              |
|                              | Family Services  | SACC for Fox Mill, Franconia Elementary Schools  | 4                     |
| <b>WORKLOAD/PROGRAMMATIC</b> |  |  | <b>43</b>             |
| Public Safety:               | Sheriff  | Mt. Vernon and Mason Lock-up Programs  | 14                    |
|                              | Fire   | Auto Mechanics for Aging/Growing Vehicle Fleet   | 2                     |
|                              | Police   | Motorcycle Officers and Increased Public Safety Center Staff   | 13                    |
| Other Major Actions:         | Public Affairs   | Internet Supervision   | 1                     |
|                              | Commonwealth Attorney                                    | State-reimbursed Positions to Address Increased Domestic Relations Felony cases                        | 5                     |
|                              | Design Review  | Urban Foresters  | 2                     |
|                              | Juvenile Court   | Additional Probation Counselors and Conversion of Grant Positions Supporting Detention Release Program | 6                     |

# Summary of Position Changes

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## FY 1998 Position Actions Total Change - 20 Regular Merit Positions

| <b>OTHER CHANGES DURING FISCAL YEAR</b> |  | <b>29</b> |
|---|--|-----------|
| Various                                 | Position Reductions to Achieve \$438,276 Savings   | (18)      |
| Human Rights                            | Fair Housing Program                               | 1         |
| CSB/Mental Health                       | State Funded Residential Services                  | 2         |
| Ec. Dev. Authority                      | Planners for Increased Workload                    | 7         |
| DEM                                     | Engineers for Increased Workload                   | 4         |
| Health                                  | Discontinue Medical Exam Unit                      | (1)       |
| Police                                  | Grant Funded COPS Program                          | 25        |
| Information Tech                        | Transfer from Schools to Support Purchasing System | 3         |
| CSB/M Retardation                       | Increased Case Management Services                 | 5         |
| Juvenile Court                          | Increased Workload                                 | 1         |

# Summary of Position Changes

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## FY 1997 Position Actions Total Change - (234) Regular Merit Positions

| <u>Type of Position</u>      | <u>Agency</u>       | <u>Explanation</u>   | <u># of Positions</u> |
|------------------------------|---------------------|--|-----------------------|
| <b>ABOLISHMENTS</b>          |                     |  | <b>(477)</b>          |
|                              | Tax Admin           | Close Branch Offices   | (26)                  |
|                              | Public Safety       | Workload Redistribution  | (58)                  |
|                              | FMD/Housing         | Privatize Custodial Contracts  | (55)                  |
|                              | Libraries           | Close 4 Mini-branches  | (10)                  |
|                              | Div. Of Solid Waste | Planned Closure of Landfill. Upgrade of<br>Lower Potomac Pollution Control Plant   | (22)                  |
|                              | Public Works        | Capital Projects Schedule  | (12)                  |
|                              | Various             | Lines of Business Modifications/Eliminations,<br>Consolidations, Org. Efficiencies | (294)                 |
| <b>NEW FACILITIES</b>        |                     |  | <b>150</b>            |
|                              | Sheriff             | Adult Detention Center Expansion   | 68                    |
|                              | Juvenile Court      | Juvenile Detention Center Expansion  | 61                    |
|                              | OFC                 | 1 New and 7 Expanded SACC Centers  | 20                    |
|                              | Recreation          | "The Pit" Teen Center in Reston  | 1                     |
| <b>WORKLOAD/PROGRAMMATIC</b> |                     |  | <b>(14)</b>           |
|                              | Housing             | Transferred to Non-Appropriated Funds  | (14)                  |

# Summary of Position Changes

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## FY 1997 Position Actions Total Change - (234) Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>         | <u>Explanation</u>  | <u># of Positions</u> |
|---|-----------------------|---|-----------------------|
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |                       |   | <b>107</b>            |
|   | CSB/Alcohol & Drug    | New Generations and CSAT Grant to Regular   | 19                    |
|   | OFC                   | Day Care Teachers for Virginia Initiative for Employment not Welfare (VIEW)                   | 9                     |
|   | Various               | Downsize Medical Unit, Page Staff, Clearing Crews   | (7)                   |
|   | Reston Center         | Senior Citizens Educational Center Staff  | 2                     |
|   | Document Services     | County/Schools Consolidation of Print Shop  | 7                     |
|   | Transportation        | Reinstate Planner Based on RPPD Workload  | 1                     |
|   | Parks                 | Transfer Information Officer to Trust Fund. State Co-operative Position to Extension Services | 0                     |
|   | FMD                   | Custodians for Public Safety Secured Areas  | 10                    |
|   | Com./Rec Svs          | Restore Services to Community Centers   | 3                     |
|   | Circuit Court         | Service Realignment Associated with Consolidation with Judicial Operations                    | 2                     |
|   | Police                | Crossing Guards, Impound/Wrecker Section, Universal Hiring Grant                              | 37                    |
|   | Fire                  | Rehabilitation Positions Converted from Exempt Limited Term                                   | 14                    |
|   | Aging                 | Human Services Redesign Grant to Regular  | 6                     |
|   | Commonwealth Attorney | State-reimbursed Positions for Increased Domestic Relations Felony Cases                      | 4                     |

# Summary of Position Changes

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## FY 1996 Position Actions Total Change - 146 Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>      | <u>Explanation</u>  | <u># of Positions</u> |
|---|--------------------|---|-----------------------|
| <b>ABOLISHMENTS</b>                     |                    |   | <b>(49)</b>           |
| Major Actions                           | Public Works       | Capital Project Schedules   | (11)                  |
|   | Parks              | Adjusted Workload - Planning and Land Management, Facility Development        | (18)                  |
|   | Various            | Agency Efficiency Efforts   | (12)                  |
|   | Refuse Disposal    | Planned Closure of Landfill to Municipal Solid Waste                          | (8)                   |
| <b>NEW FACILITIES</b>                   |                    |   | <b>60</b>             |
|   | Fire & Rescue      | West Centreville Fire Station   | 27                    |
|   | Juvenile Court     | Expand Boys' Probation House from 12 to 22 Beds                               | 7                     |
|   | Various            | 2 Schools - SACC Centers, Crossing Guards, Clinic Room Aides                  | 25                    |
|   | Recreation         | Braddock Community Center   | 1                     |
| <b>WORKLOAD/PROGRAMMATIC</b>            |                    |   | <b>76</b>             |
| Public Safety:                          | Police             | Officers to Expand Community Policing - Grant Funding COPS AHEAD              | 25                    |
|   | Sheriff            | Workload due to Increased Inmate Population                                   | 12                    |
| Other Major Actions:                    | CSB                | Stonegate Drug and Alcohol Treatment Program - Previously Grant Funded        | 8                     |
|   | Circuit Court      | State Mandated Fines and Costs Program  | 5                     |
|   | OFC                | 2 Additional SACC Centers   | 4                     |
|   | Various            | Workload Adjustments  | 11                    |
|   | Health             | 5 Public Health Nurses, North County Affordable Health Care                   | 11                    |
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |                    |   | <b>59</b>             |
|   | Tax Admin, Sheriff | TARGET II Program Converted from Exempt Limited Term, Offset by Revenues      | 36                    |
|   | Juvenile Court     | Increased Workload  | 8                     |
|   | Police             | Crossing Guards for 2 New Schools, Polygraph Operator - Public Safety Academy | 3                     |
|   | Sheriff            | Applicant Screening/Training for Public Safety Academy                        | 8                     |
|   | CSB                | Psychiatrists   | 3                     |
|   | Retirement         | Replace Contracted Investment Consulting Services                             | 1                     |

# Summary of Position Changes

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## FY 1995 Position Actions Total Change - 185 Regular Merit Positions

| <u>Type of Position</u>      | <u>Agency</u>       | <u>Explanation</u>  | <u># of Positions</u> |
|------------------------------|---------------------|---|-----------------------|
| <b>ABOLISHMENTS</b>          |                     |   | <b>(157)</b>          |
|                              | EMTA                | Privatization of West Ox Garage   | (70)                  |
|                              | Public Works        | Capital Projects Schedule   | (41)                  |
|                              | Various             | Human Services Redesign - Admin. Functions  | (27)                  |
|                              | Other               | Agency Reorganizations and Adjusted Workload  | (19)                  |
| <b>NEW FACILITIES</b>        |                     |   | <b>94</b>             |
|                              | Fire & Rescue       | Kingstowne Fire Station   | 23                    |
|                              | Libraries           | Chantilly Regional and Herndon Community Libraries                                    | 28                    |
|                              | Health, Police      | 2 Schools - Clinic Room Aides, School Crossing Guards                                 | 7                     |
|                              | OFC                 | 6 New SACC Centers  | 32                    |
|                              | Judicial Operations | 4 New Courtrooms  | 2                     |
|                              | Parks               | Green Spring Gardens Park   | 2                     |
| <b>WORKLOAD/PROGRAMMATIC</b> |                     |   | <b>131</b>            |
| Public Safety:               | Police              | 56 Officers, 5 TARGET Positions   | 61                    |
|                              | Fire & Rescue       | 33 Advanced Life Support Positions, 1 Volunteer Training Coordinator                  | 34                    |
|                              | Sheriff             | Community Diversion Program - Previously Grant  | 18                    |
|                              | Juvenile Court      | Increased Workload in Probation Services  | 5                     |
| Other Actions:               | CSB                 | Comply with Federally Mandated Waiver Program Standards                               | 7                     |
|                              | Health              | Chesapeake Bay Preservation Ordinance, Public Health Nurses for Schools               | 5                     |
|                              | Assessments         | Support Litigation of Assessments Appeals   | 5                     |
|                              | Other               | Workload adjustments  | 19                    |
|                              | Housing             | Transfer SF 175, County Assisted Rental Housing Positions to Non-Appropriated Subfund | (23)                  |

# Summary of Position Changes

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## FY 1995 Position Actions Total Change - 185 Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>  | <u>Explanation</u>   | <u># of Positions</u> |
|---|----------------|--|-----------------------|
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |                |  | <b>117</b>            |
|   | OFC            | New SACC Center  | 5                     |
|   | Juvenile Court | Outreach Detention Program   | 4                     |
|   | Police         | Communication Assistants for Public Safety Center, Emergency Services Section, Crime "Hot Spots" | 28                    |
|   | EMTA           | West Ox Positions Restored   | 53                    |
|   | CSB            | Psychiatrists and Federal Substance Abuse Treatment Grant  | 5                     |
|   | Various        | Human Services Redesign Efforts  | (10)                  |
|   | Various        | Workload Adjustments   | 38                    |
|   | Sheriff        | Redesign Community Diversion Program   | (6)                   |

# Summary of Position Changes

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## FY 1994 Position Actions Total Change - 57 Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>                  | <u>Explanation</u>   | <u># of Positions</u> |
|---|--------------------------------|--|-----------------------|
| <b>ABOLISHMENTS</b>                     |                                |  | <b>(88)</b>           |
|   | CSB                            | Mental Retardation Privatization, Mental Health Redesign                 | (27)                  |
|   | County Executive               | Graduate Management Intern Program                                       | (13)                  |
|   | Public Works                   | Capital Projects Schedule  | (11)                  |
|   | Refuse Collection              | Roadside Litter and Newspaper Collection                                 | (8)                   |
|   | Sewers                         | Closing of Little Hunting Creek Plant                                    | (7)                   |
|   | Police                         | Privatization of Government Center Security                              | (5)                   |
|   | EMTA                           | Reduced Requirement for School Buses                                     | (11)                  |
|   | Various                        | Agency Efficiencies  | (6)                   |
| <b>NEW FACILITIES</b>                   |                                |  | <b>62</b>             |
|   | CSB                            | Crossroads - 70 Bed Facility   | 24                    |
|   | CSB                            | New Beginnings - 30 Bed Facility, Social Detoxification Program          | 35                    |
|   | OFC                            | SACC Center for New School, Serves 30 Children                           | 2                     |
|   | Libraries                      | Sunday Hours, Centreville Regional Library                               | 1                     |
| <b>WORKLOAD/PROGRAMMATIC</b>            |                                |  | <b>56</b>             |
|   | Fire & Rescue                  | EMS Relief Personnel   | 15                    |
|   | DEM                            | Workload Requirements  | 9                     |
|   | Circuit Court, Jud. Operations | Court Workload Requirements  | 6                     |
|   | Various                        | Planning and Development Redesign (Corporate Land Development System)    | 17                    |
|   | Auditor                        | Initiate Financial Program Auditor on behalf of the Board of Supervisors | 3                     |
|   | Sheriff, Jud. Ops.             | Support 2 New Judges   | 5                     |
|   | Reston                         | Teen Partnership Proposal  | 1                     |
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |                                |  | <b>27</b>             |
|   | Fire & Rescue                  | Hazardous Materials Bureau   | 7                     |
|   | OFC                            | Expand SACC Center   | 1                     |
|   | CSB/Alcohol & Drug             | Adolescent Day Treatment   | 3                     |
|   | County Attorney                | Enhance Tax Assessment Litigation  | 9                     |
|   | Comp Planning                  | Corporate Land Development System  | 7                     |



# Summary of Position Changes

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## FY 1993 Position Actions Total Change - (496) Regular Merit Positions

| <u>Type of Position</u> | <u>Agency</u>      | <u>Explanation</u>  | <u># of Positions</u> |
|-------------------------|--------------------|---|-----------------------|
| <b>ABOLISHMENTS</b>     |                    |   | <b>(588)</b>          |
|                         | Various            | Reduction in General Government Agencies  | (84)                  |
|                         | Fire & Rescue      | 48 Firefighters and other Positions due to the Elimination of Citizen CPR Program | (52)                  |
|                         | Police             | 19 School Crossing Guards, Admin Support, Cadets, Planning & Research             | (30)                  |
|                         | Consumer Affairs   | Downsize Agency by 1/2  | (11)                  |
|                         | FMD                | Custodial, Planning and Engineering Function                                      | (13)                  |
|                         | Public Works       | Defer Projects  | (39)                  |
|                         | OFC                | SACC Support, Public Information Officers, Provider Training                      | (12)                  |
|                         | Parks              | Transfer to Fund 940, Historic Preservation, Grounds Maintenance, Marketing       | (60)                  |
|                         | Libraries          | Systemwide Reductions   | (50)                  |
|                         | DEM                | Inspections, Enforcement, Technical Support, Urban Forestry                       | (53)                  |
|                         | OCP                | Environmental, Commercial Revitalization, Heritage Resources, Publications        | (40)                  |
|                         | Transportation     | Administration, Planning  | (13)                  |
|                         | EMTA               | Defer Maintenance or Increase Downtime due to Abolishing Vacant Positions         | (48)                  |
|                         | CSB/ Mental Health | Administrative Support  | (15)                  |
|                         | Other              | Reductions  | (68)                  |

# Summary of Position Changes

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## FY 1993 Position Actions Total Change - (496) Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>       | <u>Explanation</u>                                  | <u># of Positions</u> |
|---|---------------------|---|-----------------------|
| <b>NEW FACILITIES</b>                   | None                |   | <b>0</b>              |
| <b>WORKLOAD/PROGRAMMATIC</b>            |                     |   | <b>13</b>             |
|   | Health              | Dementia and Respite Care - Previously Grant Funded | 8                     |
|   | Judicial Operations | New Judge and Differentiated Case Tracking          | 4                     |
|   | CSB/ M Retardation  | Services for New Special Education Graduates        | 1                     |
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |                     |   | <b>79</b>             |
|   | DEM                 | Workload and Chesapeake Bay Ordinance               | 15                    |
|   | Libraries           | Re-Open 6 Mini-libraries                            | 9                     |
|   | Various             | TARGET II   | 24                    |
|   | CSB, DCA            | Convert Grant Positions to Regular                  | 14                    |
|   | OFC                 | New SACC Center, Expand Resource Center             | 7                     |
|   | Police              | Enhanced Revenue Collection                         | 6                     |
|   | Health              | Abolish State Co-operative Positions                | (12)                  |
|   | Various             | Workload Adjustments                                | 16                    |

# Summary of Position Changes

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## FY 1992 Position Actions Total Change - (40) Regular Merit Positions

| <u>Type of Position</u>                 | <u>Agency</u>       | <u>Explanation</u>  | <u># of Positions</u> |
|---|---------------------|---|-----------------------|
| <b>ABOLISHMENTS</b>                     |                     |   | <b>(153)</b>          |
| Major Actions                           | DEM                 | Agency Downsizing due to Existing Workload                                    | (151)                 |
|   | CSB                 | Reductions in Administrative Support Staff                                    | (2)                   |
| <b>NEW FACILITIES</b>                   |                     |   | <b>41</b>             |
|   | Various             | New Government Center (Communications, FMD, CCC, Police)                      | 39                    |
|   | Health              | 2 New Schools - Clinic Room Aides   | 2                     |
| <b>WORKLOAD/PROGRAMMATIC</b>            |                     |   | <b>20</b>             |
|   | Various             | TARGET Program, Offset by Revenues  | 15                    |
|   | County Attorney     | To represent Schools, Billed to Schools                                       | 1                     |
|   | Reston & McLean     | Community Center Staff, No General Fund Im                                    | 4                     |
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |                     |   | <b>52</b>             |
|   | DHD                 | State Funded Benefits Program, Child Protective Services, Medicaid Processing | 32                    |
|   | Bd. of Supervisors  | New Sully District  | 3                     |
|   | Sheriff             | Double-bunking of Pre-Release Center  | 10                    |
|   | General Dist. Court | Pre-Trial Release Program   | 3                     |
|   | CSB/Alcohol & Drug  | Federal War on Drugs  | 4                     |

# FY 2004 POSITION CHANGES DETAIL

A number of position changes are recommended for FY 2004 including position eliminations, new positions for new facilities and public safety, and redeployments of existing positions.

The County Executive's FY 2004 Advertised Budget Plan includes a proposed two-cent real estate tax rate reduction accompanied by a net change in positions of (107/107.15 SYE). A total of 113/113.15 SYE positions were eliminated based on adjustments to County programs. These adjustments also included an enhanced athletic field maintenance program and implementation of a field user fee resulting in an increase of 6/6.0 SYE positions in the Park Authority.

In addition 7/7.5 SYE positions are being eliminated in the Fairfax-Falls Church Community Services Board as a result of reductions in FY 2003 and FY 2004 State funding. Combined with the net reductions proposed by the County Executive this results in a total net reduction of 114/114.65 SYE.

A total of 65/62.01 SYE new positions are included in the Police Department, Fire and Rescue Department, Department of Public Works and Environmental Services/Facilities Management Division, Department of Family Services, Health Department, and Department of Community and Recreation Services for new facilities and public safety requirements.

Finally, an analysis of Human Services information technology functions in FY 2003 results in the redeployment of information technology positions between the Departments of Information Technology, Family Services, and Administration for Human Services.

The details of these changes are included by Fund, Program Area and Agency below.

The overall change to the County position count for FY 2004 is proposed to be a net decrease of 49/52.44 SYE which includes the adjustments discussed above and an increase of 0/0.2 SYE in the McLean Community Center to increase the Assistant Theater Technical Director to full time status.

## GENERAL FUND

### *Legislative-Executive/Central Services*

| <b>Agency</b> | <b>New Facilities/<br/>Public Safety</b> | <b>Reductions/<br/>Reorganizations/<br/>Redesigns</b> |
|---------------|--|---|
| Finance       | 0/0.0 SYE                                | (2/2.0) SYE   |

Funding reduction of \$214,737 and 1/1.0 SYE Accountant II and 1/1.0 SYE Administrative Assistant III impacting the agency's ability to track uncollected revenue, accelerate collections and monitor for unauthorized financial activities and costs inefficiencies.

This funding includes \$92,789 in Personnel Services and \$121,948 in Operating Expenses.

| <b>Agency</b>   | <b>New Facilities/<br/>Public Safety</b> | <b>Reductions/<br/>Reorganizations/<br/>Redesigns</b> |
|-----------------|--|---|
| Human Resources | 0/0.0 SYE                                | (1/1.0) SYE   |

Funding reduction of \$86,970 and 1/1.0 SYE Personnel Analyst IV impacting the agency's ability to address special project requests.

## FY 2004 POSITION CHANGES DETAIL

| Agency                           | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|----------------------------------|----------------------------------|--|
| Purchasing and Supply Management | 0/0.0 SYE                        | (5/5.0) SYE                                  |

Funding reduction of \$208,677 and 5/5.0 SYE positions. These reductions include the elimination of 1/1.0 SYE Material Requirements Specialist and 2/2.0 SYE Storekeepers resulting in decentralization of supply and material ordering, acquisition and distribution, 1/1.0 SYE Assistant Buyer by increasing limits on amounts of Small Orders and Purchase Card transactions and 1/1.0 SYE Electronic Equipment Technician II resulting in the elimination of the Equipment Repair Program. This funding includes \$192,210 in Personnel Services and \$16,467 in Operating Expenses.

| Agency                | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|-----------------------|----------------------------------|--|
| Management and Budget | 0/0.0 SYE                        | (2/2.0) SYE                                  |

Funding reduction of \$130,390 and elimination of 1/1.0 SYE Management Analyst IV and 1/1.0 SYE Management Analyst II, impacting the agency's ability to address ad hoc and special project requests.

| Agency             | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|--------------------|----------------------------------|--|
| Tax Administration | 0/0.0 SYE                        | (13/13.0) SYE                                |

Funding reduction of \$451,934 and 13/13.0 SYE Administrative Assistant III positions in the TARGET program. This reduction equates to an 81 percent reduction in the program and is to be accompanied by programming changes and additional public information on the website to maintain revenue collection.

| Agency                 | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|------------------------|----------------------------------|--|
| Information Technology | 0/0.0 SYE                        | 20/20.0 SYE                                  |

The agency received redeployed positions as well as the loss of positions as part of the County Executive's reductions.

Funding of \$2,435,870 is required to support 28/28.0 SYE positions transferred from the Department of Administration for Human Services as part of the reorganization of information technology requirements for Human Service agencies to meet unmet needs and service gaps. The positions include 1/1.0 SYE Information Technology Programmer I, 1/1.0 SYE Programmer Analyst IV, 8/8.0 SYE Programmer Analysts III, 3/3.0 SYE Programmer Analysts II, 1/1.0 SYE Programmer Analyst I, 1/1.0 SYE Network/Telecommunications Analyst IV, 6/6.0 SYE Network/Telecommunications Analysts III, 3/3.0 SYE Network/Telecommunications Analysts I, 1/1.0 SYE Internet/Intranet Architect III and 3/3.0 SYE Information Technology Technicians II. The funding includes \$2,137,443 in Personnel Services (including \$344,763 in limited term salaries) and \$298,427 in Operating Expenses.

## FY 2004 POSITION CHANGES DETAIL

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Funding reduction of \$679,147 and 8/8.0 SYE positions. The reductions include 1/1.0 SYE Network Telecommunications Analyst IV supporting telecommunications strategic planning, 1/1.0 SYE Business Analyst III in the Group Decision Support Center, 1/1.0 SYE Inventory Management Supervisor performing inventory management, 1/1.0 SYE Information Technology Program Manager I directing strategy for e-government, 1/1.0 SYE Information Security Analyst I performing security audit investigations, 2/2.0 SYE Information Technology Program Directors involved in countywide architectural framework and enterprise wide infrastructure operations and 1/1.0 SYE Information Technology Program Manager II in general administration.

### *Public Safety*

| Agency  | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|---|----------------------------------|--|
| Juvenile and Domestic Relations<br>District Court | 0/0.0 SYE                        | (4/4.5) SYE                                  |

Funding reduction of \$166,540 and the elimination of 4/4.0 SYE Probation Counselor I positions and 0/0.5 SYE Probation Counselor II position staffing the Juvenile Detention Center and performing counseling and investigations ordered by the Court's judges.

| Agency | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|--------|----------------------------------|--|
| Police | 1/1.0 SYE                        | (14/11.75) SYE                               |

The agency received an additional position as well as the loss of positions as part of the County Executive's reductions.

Funding of \$70,602 is included in Fund 120, E-911 for 1/1.0 SYE Management Analyst II to serve as the County's Emergency Medical Dispatch Program Coordinator. The funding includes \$56,837 in Personnel Services and \$13,765 in Fringe Benefits.

Funding reduction of \$618,940 and 14/11.75 SYE positions. The reductions include 8/8.0 SYE Police Officers I in the School Education Program, Marine Patrol, Crime Solvers program and Community Policing Division, 3/0.75 SYE School Crossing Guards, 1/1.0 SYE Manpower Specialist in the Inspections Division, 1/1.0 SYE Police Citizen's Aide in the Court Liaison program and 1/1.0 SYE Probation Counselor II in Victim Services. It should be noted that these reductions result in the elimination of the Marine Patrol. Total funding of \$618,940 includes \$517,935 in Personnel Services and \$101,005 in Operating Expenses.

## FY 2004 POSITION CHANGES DETAIL

| Agency  | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|---------|----------------------------------|--|
| Sheriff | 0/0.0 SYE                        | (2/2.0) SYE                                  |

Funding reduction of \$194,901, 1/1.0 SYE Probation Counselor II and 1/1.0 SYE Deputy Sheriff Captain. The abolishment of the Deputy Sheriff Captain eliminates the Community Relations Division. The reduction of the Probation Counselor has been proposed by the Sheriff in consultation with the County Executive, and is coupled with additional position reductions in the Fairfax-Falls Church Community Services Board for services provided in mental health and alcohol and drug services in the Adult Detention Center resulting in savings in the Office of the Sheriff of \$530,710.

It should be noted that in addition, funding is included in FY 2004 for 11/11.0 SYE positions as the second year phase-in for 37/37.0 SYE positions approved by the Board of Supervisors at the *FY 2002 Carryover Review* to be funded over a three year period as part of a position augmentation plan.

| Agency          | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|-----------------|----------------------------------|--|
| Fire and Rescue | 15/15.0 SYE                      | 0/0.0 SYE                                    |

Funding of \$3,895,626 is required for 15/15.0 SYE positions to begin phasing-in the opening of two new fire stations in FY 2005, the Fairfax Center and Crosspointe stations. In addition to equipment acquisition the phase-in allows the use of 12/12.0 SYE positions to staff a ladder truck at the existing West Springfield station to address the need for this type of unit in the area to be served by a new station. The positions include 1/1.0 SYE Fire Captain 3/3.0 SYE Fire Sergeants, 4/4.0 SYE Fire Technicians, 6/6.0 SYE Firefighters and 1/1.0 SYE Management Analyst II. Funding includes \$733,282 in Personnel Services, \$156,937 in Operating Expenses, \$2,711,177 in Capital Equipment and \$294,230 in Fringe Benefits.

### *Public Works*

| Agency                                   | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|--|----------------------------------|--|
| DPWES, Facilities Management<br>Division | 2/2.0 SYE                        | 0/0.0 SYE                                    |

Funding of \$122,379 is required for 2/2.0 SYE trades positions to provide maintenance support to the new South County Government Center, consisting of 159,000 square feet which opened in April 2002. Maintenance positions were previously not added for this site. It is anticipated that support will also be provided for construction logistics and other requirements at the courthouse expansion. Funding includes \$81,983 in Personnel Services, \$20,384 in Operating Expenses, and \$20,012 in Fringe Benefits.

| Agency                    | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|---------------------------|----------------------------------|--|
| DPWES, Capital Facilities | 0/0.0 SYE                        | (2/2.0) SYE                                  |

Funding reduction of \$100,000 and 2/2.0 SYE positions. These reductions include the elimination of 1/1.0 SYE Geographic Information Spatial Analyst I and 1/1.0 SYE Administrative Assistant III processing financial documents.

## FY 2004 POSITION CHANGES DETAIL

| Agency                       | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/ Redesigns |
|------------------------------|----------------------------------|---|
| DPWES, Stormwater Management | 0/0.0 SYE                        | (3/3.0) SYE                               |

Funding reduction of \$192,609 and 3/3.0 SYE positions in the Sign Services and Material Support Division and Floodplains and Special Projects Branch eliminating the inspection of street signs and causing a delay in design of house flooding projects and floodplain analysis. The positions reduced are 1/1.0 SYE Engineer IV, 1/1.0 SYE Engineering Aide and 1/1.0 SYE Truck Driver. Funding includes \$162,609 in Personnel Services and \$30,000 in Operating Expenses.

### *Health and Welfare*

| Agency           | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/ Redesigns |
|------------------|----------------------------------|---|
| Office for Women | 0/0.0 SYE                        | (4/3.5) SYE                               |

Funding reduction of \$217,719 and 1/1.0 SYE Management Analyst IV, 2/2.5 SYE Program and Partnership Analysts and 1/1.0 SYE Administrative Assistant II as part of a refocusing effort shifting from policy work in support of the Commission for Women to a stronger service and program function. This funding includes \$213,130 in Personnel Services and \$4,589 in Operating Expenses.

| Agency          | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/ Redesigns |
|-----------------|----------------------------------|---|
| Family Services | 33/31.48 SYE                     | (5/5.0) SYE                               |

The agency received new positions as well as the loss of positions as part of the County Executive's reductions. In addition, a position was transferred out as part of reorganization efforts.

Funding of \$2,280,116 is required to support 1/1.0 SYE Management Analyst II, 1/1.0 SYE Child Care Specialist III and 31/29.48 SYE Day Care Center Supervisor and Day Care Center Teacher positions associated with eight new rooms in four new school year SACC centers, one new room at an existing school year SACC center due to renovation and expansion and transitioning four existing school year SACC centers to a year round schedule.

Total funding of \$2,280,116 includes \$1,327,826 in Personnel Services (\$1,278,695 in Regular Salaries and \$49,131 in Extra Pay), \$630,823 in Operating Expenses and \$321,467 in Fringe Benefits. Revenue of \$1,710,086 is anticipated to support this program for a net cost of \$570,030.

Funding reduction of \$206,504 and 2/2.0 SYE Case Aides, 1/1.0 SYE Human Service Worker I and 1/1.0 SYE Human Service Assistant supporting Child Protective Service and the Child Care Assistance and Referral program. Funding includes \$159,954 in Personnel Services and \$46,550 in Operating Expenses.

In addition funding of \$160,021 and 1/1.0 SYE Management Analyst IV is transferred to the Department of Administration for Human Services as part of the reorganization of Human Service information technology functions. The funding includes \$80,924 in Personnel Services and \$79,097 in Operating Expenses.



## FY 2004 POSITION CHANGES DETAIL

| Agency                            | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|-----------------------------------|----------------------------------|--|
| Administration for Human Services | 0/0.0 SYE                        | (29/29.0) SYE                                |

The agency received a new position and transferred out positions as part of reorganization efforts as well as the lost positions as part of the County Executive's reductions.

Funding of \$81,424 and 1/1.0 SYE Management Analyst IV is transferred from the Department of Family Services as part of the reorganization of Human Service information technology functions. The funding includes \$80,924 in Personnel Services and \$500 in Operating Expenses.

In addition 28/28.0 SYE positions and \$2,357,273 are transferred to the Department of Information Technology as discussed above. Funding includes \$2,137,443 in Personnel Services and \$219,830 in Operating Expenses.

Funding reduction of \$67,882 and 2/2.0 SYE Administrative Assistants II impacting support for Human Service agencies.

| Agency                                | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|---------------------------------------|----------------------------------|--|
| Systems Management for Human Services | 0/0.0 SYE                        | (1/1.4) SYE                                  |

Funding reduction of \$88,048, the elimination of 1/1.0 SYE Management Analyst II and 0/0.4 SYE Management Analyst III position will impact service integration project support and data analysis activities by approximately 10 percent. Funding includes \$63,048 in Personnel Services and \$25,000 in Operating Expenses

| Agency | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|--------|----------------------------------|--|
| Health | 8/6.53 SYE                       | 0/0.0 SYE                                    |

Funding of \$424,891 and 8/6.53 positions is included to support the opening of the Little River Glen Adult Day Care Center and four new Fairfax County Elementary Schools. Of these positions, 1/1.0 SYE Home Health Aide will support Little River Glen with eight existing positions redeployed from the Annandale Adult Day Care Center which will be closed. In addition, 6/4.53 SYE Clinic Room Aides and 1/1.0 SYE Public Health Nurse II will support Fairfax County Public Schools. Funding includes \$316,185 in Personnel Services, \$33,307 in Operating Expenses, \$23,061 in Capital Equipment and \$52,338 in Fringe Benefits.

# FY 2004 POSITION CHANGES DETAIL

## *Parks, Recreation and Cultural*

| Agency                            | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|-----------------------------------|----------------------------------|--|
| Community and Recreation Services | 6/6.0 SYE                        | (1/1.0) SYE                                  |

The agency received new positions as well as the loss of a position as part of the County Executive's reductions.

Funding of \$625,427 and 6/6.0 SYE positions is required to support the opening of the James Lee Community Center expansion in April 2004. The positions include 1/1.0 SYE Recreation Specialist IV, 2/2.0 SYE Facility Attendants II, 1/1.0 SYE Recreation Specialist III and 2/2.0 SYE Recreation Assistants to staff expanded Community Center, Therapeutic Recreation, Senior+, Senior Center and Teen Center programs at the facility. Funding includes \$190,301 in Personnel Services (\$63,863 in Regular Salaries and \$126,438 in Limited Term Funding), \$285,091 in Operating Expenses, \$121,200 in Capital Equipment and \$28,835 in Fringe Benefits

Funding reduction of \$37,256 and 1/1.0 SYE Recreation Assistant resulting in reduced hours each day at the David R. Pinn Community Center during weekdays and Saturdays.

| Agency | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|--------|----------------------------------|--|
| Parks  | 0/0.0 SYE                        | 3/1.5 SYE                                    |

The agency received new positions as well as the loss of positions as part of the County Executive's reductions.

Funding of \$264,054 is included for 6/6.0 SYE positions supporting the enhanced athletic field maintenance program, the details of which may be found in Volume 2. The positions include 1/1.0 SYE Park Management Specialist I, 2/2.0 SYE Laborers III and 3/3.0 SYE Laborers II. Funding in this agency includes \$212,586 in Personnel Services and \$51,468 in Fringe Benefits totally offset by Recovered Costs. Funding for the positions is included in Fund 303, County Construction as part of the comprehensive athletic field maintenance program and is completely offset with field user fees.

Funding reduction of \$241,186 and 3/4.5 SYE positions resulting in reduction of 0/1.5 SYE assigned to human resource, payroll and purchasing functions and the elimination of 1/1.0 SYE Planner III, 1/1.0 SYE Heritage Resource Specialist I and 1/1.0 SYE Survey Instrument Technician resulting in diminished natural resource planning, natural resource stewardship and land management capability.

## *Community Development*

| Agency                 | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|------------------------|----------------------------------|--|
| DPWES/Land Development | 0/0.0 SYE                        | (18/18.0) SYE                                |

Funding reduction of \$916,103 and 18/18.0 SYE positions. These reductions include the elimination of 2/2.0 SYE Senior Engineering Inspectors, 1/1.0 SYE Urban Forester II, 1/1.0 SYE Code Coordinator, 1/1.0 SYE Supervising Combination Inspector, 2/2.0 SYE Master Combination Inspectors, 1/1.0 SYE Engineer IV, 1/1.0 SYE Engineer III, 4/4.0 SYE Engineers II, 2/2.0 SYE Engineering Technicians II, and 3/3.0 SYE Administrative Assistants II, and will impact the agency's ability to provide efficient plan processing, increase delays in issuing building and occupancy permits and conducting inspections.

## FY 2004 POSITION CHANGES DETAIL

| Agency              | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|---------------------|----------------------------------|--|
| Planning and Zoning | 0/0.0 SYE                        | (6/6.5) SYE                                  |

Funding reduction of \$382,451 and 6/6.5 SYE positions. These reductions include the elimination of 1/1.0 SYE Supervising Field Inspector, 1/1.0 SYE Senior Zoning Inspector and 4/4.5 SYE Planners II and will impact the agency's ability to incorporate independent analysis of Comprehensive Plan consequences for most zoning applications, and increase workloads and reduce timeliness in the areas of complaint resolution, Rezoning/Special Exception processing, and Ordinance Enforcement.

| Agency       | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|--------------|----------------------------------|--|
| Human Rights | 0/0 SYE                          | (1/1.0) SYE                                  |

Funding reduction of \$57,423 and 1/1.0 SYE Human Rights Specialist II merit regular position which will be converted to merit grant status and transferred to the Equal Employment Opportunity Commission grant.

## GENERAL FUND SUPPORTED

| Fund                          | New Facilities/<br>Public Safety | Reductions/<br>Reorganizations/<br>Redesigns |
|-------------------------------|----------------------------------|--|
| 106, Community Services Board | 0/0.0 SYE                        | (22/22.5) SYE                                |

The fund lost positions as part of the County Executive's reductions and FY 2003 State reductions to be taken at the *FY 2003 Third Quarter Review* and incorporated into FY 2004 revenue estimates.

Funding reduction of \$524,083 and 8/8.0 SYE positions as part of the County Executive's reductions including 1/1.0 Mental Health Supervisor/Specialist and 7/7.0 SYE Substance Abuse Counselors II. Mental health services are reduced by 1/1.0 SYE and \$71,842 in Prevention services and Alcohol and Drug services are reduced by 7/7.0 SYE and \$452,241 in residential family counseling, entry and referral, and services provided at the County's homeless shelters.

In addition 7/7.0 SYE positions are eliminated as part of mental health and alcohol and drug service reductions in the Adult Detention Center proposed by the Sheriff in consultation with the County Executive. The positions eliminated include 1/1.0 SYE Mental Health Supervisor/Specialist, 3/3.0 SYE Clinical Psychologists and 3/3.0 SYE Substance Abuse Counselors II. Personnel Services funding of \$530,710 is completely offset by Recovered Costs from the Office of the Sheriff.

Funding reduction of \$446,733 and 7/7.5 SYE positions as part of State cuts to be taken in FY 2003. The reductions impact both mental health and alcohol and drug services. Mental health is reduced by \$130,665 and 1/1.5 SYE positions (1/1.0 SYE Mental Health Therapist and 0/0.5 SYE Psychiatrist) in adult day support. Alcohol and drug services are reduced by \$316,068 (of which \$300,000 is Personnel Services and \$16,068 is Operating Expenses) and 6/6.0 SYE positions resulting in the closure of the Hope Center for Women. The positions to be eliminated include 1/1.0 SYE Substance Abuse Counselor III, 3/3.0 SYE Substance Abuse Counselors II, 1/1.0 SYE Day Care Center Teacher I and 1/1.0 SYE Day Care Assistant Teacher.

# FY 2004 POSITION CHANGES DETAIL

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## OTHER FUNDS

| <b>Fund</b>          | <b>New Facilities/<br/>Public Safety</b> | <b>Reductions/<br/>Reorganizations/ Redesigns</b> |
|----------------------|--|---|
| 141, Elderly Housing | 0/0.0 SYE                                | (1/1.0) SYE                                       |

Funding reduction of \$45,200 and 1/1.0 SYE Facility Attendant II position. This reduction eliminates the Tuesday through Saturday evening community center programs at the Lincolnia Senior Center.

| <b>Fund</b>                    | <b>New Facilities/<br/>Public Safety</b> | <b>Reductions/<br/>Reorganizations/ Redesigns</b> |
|--------------------------------|--|---|
| 505, Technology Infrastructure | 0/0.0 SYE                                | (1/1.0) SYE                                       |

Funding reduction of \$60,536 and 1/1.0 SYE System Programmer I position resulting in delays in evaluating, implementing and maintaining software packages.

**FY 2004 ADVERTISED POSITION SUMMARY  
(GENERAL FUND)**

| #  | Agency Title   | FY 2002             |                 | FY 2003              |                 |                        |                  |                              |                        |                      |                 | FY 2004                 |                   | Inc/Dec<br>Positions | Inc/Dec<br>SYE |
|--|--|---------------------|-----------------|----------------------|-----------------|------------------------|------------------|------------------------------|------------------------|----------------------|-----------------|-------------------------|-------------------|----------------------|----------------|
|  |  | Actual<br>Positions | Actual<br>SYE   | Adopted<br>Positions | Adopted<br>SYE  | Carryover<br>Positions | Carryover<br>SYE | Out of<br>Cycle<br>Positions | Out of<br>Cycle<br>SYE | Revised<br>Positions | Revised<br>SYE  | Advertised<br>Positions | Advertised<br>SYE |                      |                |
| <b>Legis - Exec Functions/Central Svcs</b>           |  |                     |                 |                      |                 |                        |                  |                              |                        |                      |                 |                         |                   |                      |                |
| 01   | Board of Supervisors                                       | 78                  | 78.00           | 78                   | 78.00           | 0                      | 0.00             | 0                            | 0.00                   | 78                   | 78.00           | 78                      | 78.00             | 0                    | 0.00           |
| 02   | Office of the County Executive                             | 49                  | 49.00           | 49                   | 49.00           | 0                      | 0.00             | 0                            | 0.00                   | 49                   | 49.00           | 49                      | 49.00             | 0                    | 0.00           |
| 04   | Department of Cable Communications and Consumer Protection | 29                  | 29.00           | 29                   | 29.00           | 0                      | 0.00             | 0                            | 0.00                   | 29                   | 29.00           | 29                      | 29.00             | 0                    | 0.00           |
| 06   | Department of Finance                                      | 73                  | 73.00           | 72                   | 72.00           | 0                      | 0.00             | 0                            | 0.00                   | 72                   | 72.00           | 70                      | 70.00             | (2)                  | (2.00)         |
| 11   | Department of Human Resources                              | 71                  | 71.00           | 70                   | 70.00           | 0                      | 0.00             | (1)                          | (1.00)                 | 69                   | 69.00           | 68                      | 68.00             | (1)                  | (1.00)         |
| 12   | Department of Purchasing and Supply Management             | 59                  | 59.00           | 57                   | 57.00           | 0                      | 0.00             | 0                            | 0.00                   | 57                   | 57.00           | 52                      | 52.00             | (5)                  | (5.00)         |
| 13   | Office of Public Affairs                                   | 12                  | 12.00           | 12                   | 12.00           | 0                      | 0.00             | 3                            | 3.00                   | 15                   | 15.00           | 15                      | 15.00             | 0                    | 0.00           |
| 15   | Electoral Board and General Registrar                      | 24                  | 24.00           | 24                   | 24.00           | 0                      | 0.00             | 0                            | 0.00                   | 24                   | 24.00           | 24                      | 24.00             | 0                    | 0.00           |
| 17   | Office of the County Attorney                              | 64                  | 64.00           | 64                   | 64.00           | 0                      | 0.00             | 0                            | 0.00                   | 64                   | 64.00           | 64                      | 64.00             | 0                    | 0.00           |
| 20   | Department of Management and Budget                        | 41                  | 41.00           | 39                   | 39.00           | 0                      | 0.00             | 0                            | 0.00                   | 39                   | 39.00           | 37                      | 37.00             | (2)                  | (2.00)         |
| 37   | Office of the Financial and Program Auditor                | 2                   | 2.00            | 2                    | 2.00            | 0                      | 0.00             | 0                            | 0.00                   | 2                    | 2.00            | 2                       | 2.00              | 0                    | 0.00           |
| 41   | Civil Service Commission                                   | 2                   | 2.00            | 2                    | 2.00            | 0                      | 0.00             | 0                            | 0.00                   | 2                    | 2.00            | 2                       | 2.00              | 0                    | 0.00           |
| 57   | Department of Tax Administration                           | 327                 | 327.00          | 321                  | 321.00          | 4                      | 4.00             | 0                            | 0.00                   | 325                  | 325.00          | 312                     | 312.00            | (13)                 | (13.00)        |
| 70   | Department of Information Technology                       | 219                 | 219.00          | 216                  | 216.00          | 1                      | 1.00             | 0                            | 0.00                   | 217                  | 217.00          | 237                     | 237.00            | 20                   | 20.00          |
| <b>Total Legis - Exec Functions/Central Services</b> |  | <b>1,050</b>        | <b>1,050.00</b> | <b>1,035</b>         | <b>1,035.00</b> | <b>5</b>               | <b>5.00</b>      | <b>2</b>                     | <b>2.00</b>            | <b>1,042</b>         | <b>1,042.00</b> | <b>1,039</b>            | <b>1,039.00</b>   | <b>(3)</b>           | <b>(3.00)</b>  |
| <b>Judicial Administration</b>                       |  |                     |                 |                      |                 |                        |                  |                              |                        |                      |                 |                         |                   |                      |                |
| 80   | Circuit Court and Records                                  | 162                 | 162.00          | 161                  | 161.00          | 0                      | 0.00             | 0                            | 0.00                   | 161                  | 161.00          | 161                     | 161.00            | 0                    | 0.00           |
| 82   | Office of the Commonwealth's Attorney                      | 37                  | 36.50           | 37                   | 36.50           | 0                      | 0.00             | 0                            | 0.00                   | 37                   | 36.50           | 37                      | 36.50             | 0                    | 0.00           |
| 85   | General District Court                                     | 20                  | 20.00           | 20                   | 20.00           | 0                      | 0.00             | 0                            | 0.00                   | 20                   | 20.00           | 20                      | 20.00             | 0                    | 0.00           |
| 91   | Office of the Sheriff                                      | 160                 | 159.50          | 159                  | 158.50          | 0                      | 0.00             | 2                            | 2.00                   | 161                  | 160.50          | 160                     | 159.50            | (1)                  | (1.00)         |
| <b>Total Judicial Administration</b>                 |  | <b>379</b>          | <b>378.00</b>   | <b>377</b>           | <b>376.00</b>   | <b>0</b>               | <b>0.00</b>      | <b>2</b>                     | <b>2.00</b>            | <b>379</b>           | <b>378.00</b>   | <b>378</b>              | <b>377.00</b>     | <b>(1)</b>           | <b>(1.00)</b>  |
| <b>Public Safety</b>                                 |  |                     |                 |                      |                 |                        |                  |                              |                        |                      |                 |                         |                   |                      |                |
| 04   | Department of Cable Communications and Consumer Protection | 15                  | 15.00           | 15                   | 15.00           | 0                      | 0.00             | 0                            | 0.00                   | 15                   | 15.00           | 15                      | 15.00             | 0                    | 0.00           |
| 31   | Land Development Services                                  | 167                 | 167.00          | 160                  | 160.00          | 0                      | 0.00             | 0                            | 0.00                   | 160                  | 160.00          | 150                     | 150.00            | (10)                 | (10.00)        |
| 81   | Juvenile and Domestic Relations District Court             | 305                 | 300.50          | 305                  | 300.50          | 0                      | 0.00             | 0                            | 0.00                   | 305                  | 300.50          | 301                     | 296.00            | (4)                  | (4.50)         |
| 90   | Police Department  | 1,762               | 1,668.16        | 1,806                | 1,712.16        | 0                      | 0.00             | 53                           | 53.00                  | 1,859                | 1,765.16        | 1,846                   | 1,754.41          | (13)                 | (10.75)        |
| 91   | Office of the Sheriff                                      | 383                 | 382.50          | 381                  | 380.50          | 37                     | 37.00            | (2)                          | (2.00)                 | 416                  | 415.50          | 415                     | 414.50            | (1)                  | (1.00)         |
| 92   | Fire and Rescue Department                                 | 1,274               | 1,274.00        | 1,297                | 1,297.00        | 0                      | 0.00             | 0                            | 0.00                   | 1,297                | 1,297.00        | 1,312                   | 1,312.00          | 15                   | 15.00          |
| 96   | Animal Shelter   | 19                  | 19.00           | 0                    | 0.00            | 0                      | 0.00             | 0                            | 0.00                   | 0                    | 0.00            | 0                       | 0.00              | 0                    | 0.00           |
| <b>Total Public Safety</b>                           |  | <b>3,925</b>        | <b>3,826.16</b> | <b>3,964</b>         | <b>3,865.16</b> | <b>37</b>              | <b>37.00</b>     | <b>51</b>                    | <b>51.00</b>           | <b>4,052</b>         | <b>3,953.16</b> | <b>4,039</b>            | <b>3,941.91</b>   | <b>(13)</b>          | <b>(11.25)</b> |
| <b>Public Works</b>                                  |  |                     |                 |                      |                 |                        |                  |                              |                        |                      |                 |                         |                   |                      |                |
| 08   | Facilities Management Division                             | 183                 | 183.00          | 183                  | 183.00          | 1                      | 1.00             | 0                            | 0.00                   | 184                  | 184.00          | 186                     | 186.00            | 2                    | 2.00           |
| 25   | Business Planning and Support                              | 36                  | 36.00           | 34                   | 34.00           | 0                      | 0.00             | 1                            | 1.00                   | 35                   | 35.00           | 35                      | 35.00             | 0                    | 0.00           |
| 26   | Office of Capital Facilities                               | 130                 | 130.00          | 127                  | 127.00          | 0                      | 0.00             | 0                            | 0.00                   | 127                  | 127.00          | 125                     | 125.00            | (2)                  | (2.00)         |
| 29   | Stormwater Management                                      | 125                 | 125.00          | 123                  | 123.00          | 0                      | 0.00             | 0                            | 0.00                   | 123                  | 123.00          | 120                     | 120.00            | (3)                  | (3.00)         |
| <b>Total Public Works</b>                            |  | <b>474</b>          | <b>474.00</b>   | <b>467</b>           | <b>467.00</b>   | <b>1</b>               | <b>1.00</b>      | <b>1</b>                     | <b>1.00</b>            | <b>469</b>           | <b>469.00</b>   | <b>466</b>              | <b>466.00</b>     | <b>(3)</b>           | <b>(3.00)</b>  |

**FY 2004 ADVERTISED POSITION SUMMARY  
(GENERAL FUND)**

| #   | Agency Title  | FY 2002             |                 | FY 2003              |                 |                        |                  |                              |                        |                      |                 | FY 2004                 |                   | Inc/Dec<br>Positions | Inc/Dec<br>SYE |
|---|---|---------------------|-----------------|----------------------|-----------------|------------------------|------------------|------------------------------|------------------------|----------------------|-----------------|-------------------------|-------------------|----------------------|----------------|
|   |   | Actual<br>Positions | Actual<br>SYE   | Adopted<br>Positions | Adopted<br>SYE  | Carryover<br>Positions | Carryover<br>SYE | Out of<br>Cycle<br>Positions | Out of<br>Cycle<br>SYE | Revised<br>Positions | Revised<br>SYE  | Advertised<br>Positions | Advertised<br>SYE |                      |                |
| <b>Health and Welfare</b>                   |   |                     |                 |                      |                 |                        |                  |                              |                        |                      |                 |                         |                   |                      |                |
| 05  | Office for Women                                    | 8                   | 7.50            | 8                    | 7.50            | 0                      | 0.00             | 0                            | 0.00                   | 8                    | 7.50            | 4                       | 4.00              | (4)                  | (3.50)         |
| 67  | Department of Family Services                       | 1,206               | 1,152.79        | 1,227                | 1,174.33        | 0                      | 0.00             | 0                            | 0.00                   | 1,227                | 1,174.33        | 1,255                   | 1,200.81          | 28                   | 26.48          |
| 68  | Department of Administration for Human Services     | 200                 | 198.50          | 198                  | 196.50          | 0                      | 0.00             | (5)                          | (5.00)                 | 193                  | 191.50          | 164                     | 162.50            | (29)                 | (29.00)        |
| 69  | Department of Systems Management for Human Services | 82                  | 81.50           | 82                   | 81.50           | 0                      | 0.00             | 1                            | 1.00                   | 83                   | 82.50           | 82                      | 81.10             | (1)                  | (1.40)         |
| 71  | Health Department                                   | 553                 | 480.76          | 553                  | 480.76          | 0                      | 0.00             | 2                            | 4.42                   | 555                  | 485.18          | 563                     | 491.71            | 8                    | 6.53           |
| <b>Total Health and Welfare</b>             |   | <b>2,049</b>        | <b>1,921.05</b> | <b>2,068</b>         | <b>1,940.59</b> | <b>0</b>               | <b>0.00</b>      | <b>(2)</b>                   | <b>0.42</b>            | <b>2,066</b>         | <b>1,941.01</b> | <b>2,068</b>            | <b>1,940.12</b>   | <b>2</b>             | <b>(0.89)</b>  |
| <b>Parks, Recreation and Cultural</b>       |   |                     |                 |                      |                 |                        |                  |                              |                        |                      |                 |                         |                   |                      |                |
| 50  | Department of Community and Recreation Services     | 95                  | 95.00           | 94                   | 94.00           | 0                      | 0.00             | 0                            | 0.00                   | 94                   | 94.00           | 99                      | 99.00             | 5                    | 5.00           |
| 51  | Fairfax County Park Authority                       | 392                 | 389.50          | 389                  | 386.50          | 2                      | 2.00             | 0                            | 0.00                   | 391                  | 388.50          | 394                     | 390.00            | 3                    | 1.50           |
| 52  | Fairfax County Public Library                       | 458                 | 415.50          | 458                  | 415.50          | 0                      | 0.00             | 0                            | 0.00                   | 458                  | 415.50          | 458                     | 415.50            | 0                    | 0.00           |
| <b>Total Parks, Recreation and Cultural</b> |   | <b>945</b>          | <b>900.00</b>   | <b>941</b>           | <b>896.00</b>   | <b>2</b>               | <b>2.00</b>      | <b>0</b>                     | <b>0.00</b>            | <b>943</b>           | <b>898.00</b>   | <b>951</b>              | <b>904.50</b>     | <b>8</b>             | <b>6.50</b>    |
| <b>Community Development</b>                |   |                     |                 |                      |                 |                        |                  |                              |                        |                      |                 |                         |                   |                      |                |
| 16  | Economic Development Authority                      | 33                  | 33.00           | 33                   | 33.00           | 0                      | 0.00             | 0                            | 0.00                   | 33                   | 33.00           | 33                      | 33.00             | 0                    | 0.00           |
| 31  | Land Development Services                           | 139                 | 139.00          | 136                  | 136.00          | 0                      | 0.00             | 0                            | 0.00                   | 136                  | 136.00          | 128                     | 128.00            | (8)                  | (8.00)         |
| 35  | Department of Planning and Zoning                   | 142                 | 142.00          | 138                  | 138.00          | 0                      | 0.00             | 0                            | 0.00                   | 138                  | 138.00          | 132                     | 131.50            | (6)                  | (6.50)         |
| 36  | Planning Commission                                 | 8                   | 8.00            | 8                    | 8.00            | 0                      | 0.00             | 0                            | 0.00                   | 8                    | 8.00            | 8                       | 8.00              | 0                    | 0.00           |
| 38  | Department of Housing and Community Development     | 58                  | 58.00           | 58                   | 58.00           | 0                      | 0.00             | 0                            | 0.00                   | 58                   | 58.00           | 58                      | 58.00             | 0                    | 0.00           |
| 39  | Office of Human Rights                              | 19                  | 19.00           | 19                   | 19.00           | 0                      | 0.00             | 0                            | 0.00                   | 19                   | 19.00           | 18                      | 18.00             | (1)                  | (1.00)         |
| 40  | Department of Transportation                        | 58                  | 58.00           | 58                   | 58.00           | 0                      | 0.00             | 1                            | 1.00                   | 59                   | 59.00           | 59                      | 59.00             | 0                    | 0.00           |
| <b>Total Community Development</b>          |   | <b>457</b>          | <b>457.00</b>   | <b>450</b>           | <b>450.00</b>   | <b>0</b>               | <b>0.00</b>      | <b>1</b>                     | <b>1.00</b>            | <b>451</b>           | <b>451.00</b>   | <b>436</b>              | <b>435.50</b>     | <b>(15)</b>          | <b>(15.50)</b> |
| <b>Total General Fund Positions</b>         |   | <b>9,279</b>        | <b>9,006.21</b> | <b>9,302</b>         | <b>9,029.75</b> | <b>45</b>              | <b>45.00</b>     | <b>55</b>                    | <b>57.42</b>           | <b>9,402</b>         | <b>9,132.17</b> | <b>9,377</b>            | <b>9,104.03</b>   | <b>(25)</b>          | <b>(28.14)</b> |

**FY 2004 ADVERTISED POSITION SUMMARY  
(GENERAL FUND SUPPORTED AND OTHER FUNDS)**

| Fund  | FY 2002             |                  | FY 2003              |                  |                        |                  |                              |                        |                      |                  | FY 2004                 |                   | Inc/Dec<br>Positions | Inc/Dec<br>SYE |
|---|---------------------|------------------|----------------------|------------------|------------------------|------------------|------------------------------|------------------------|----------------------|------------------|-------------------------|-------------------|----------------------|----------------|
|   | Actual<br>Positions | Actual<br>SYE    | Adopted<br>Positions | Adopted<br>SYE   | Carryover<br>Positions | Carryover<br>SYE | Out of<br>Cycle<br>Positions | Out of<br>Cycle<br>SYE | Revised<br>Positions | Revised<br>SYE   | Advertised<br>Positions | Advertised<br>SYE |                      |                |
| <b>General Fund Supported</b>                 |                     |                  |                      |                  |                        |                  |                              |                        |                      |                  |                         |                   |                      |                |
| 106 Community Services Board                  |                     |                  |                      |                  |                        |                  |                              |                        |                      |                  |                         |                   |                      |                |
| Central Services                              | 12                  | 12.00            | 12                   | 12.00            | 0                      | 0.00             | 1                            | 1.00                   | 13                   | 13.00            | 13                      | 13.00             | 0                    | 0.00           |
| Mental Health Services                        | 424                 | 415.35           | 423                  | 414.35           | 1                      | 1.00             | 0                            | 0.00                   | 424                  | 415.35           | 418                     | 408.85            | (6)                  | (6.50)         |
| Mental Retardation Services                   | 151                 | 150.50           | 151                  | 150.50           | 0                      | 0.00             | 0                            | 0.00                   | 151                  | 150.50           | 151                     | 150.50            | 0                    | 0.00           |
| Alcohol & Drug Services                       | 302                 | 300.00           | 302                  | 300.00           | 0                      | 0.00             | (1)                          | (1.00)                 | 301                  | 299.00           | 285                     | 283.00            | (16)                 | (16.00)        |
| <i>Total Community Services Board</i>         | <i>889</i>          | <i>877.85</i>    | <i>888</i>           | <i>876.85</i>    | <i>1</i>               | <i>1.00</i>      | <i>0</i>                     | <i>0.00</i>            | <i>889</i>           | <i>877.85</i>    | <i>867</i>              | <i>855.35</i>     | <i>(22)</i>          | <i>(22.50)</i> |
| 141 Elderly Housing Programs                  | 15                  | 15.00            | 15                   | 15.00            | 0                      | 0.00             | 0                            | 0.00                   | 15                   | 15.00            | 14                      | 14.00             | (1)                  | (1.00)         |
| 500 Retiree Health Benefits                   | 1                   | 1.00             | 1                    | 1.00             | 0                      | 0.00             | 0                            | 0.00                   | 1                    | 1.00             | 1                       | 1.00              | 0                    | 0.00           |
| 501 County Insurance Fund                     | 13                  | 13.00            | 13                   | 13.00            | 0                      | 0.00             | 0                            | 0.00                   | 13                   | 13.00            | 13                      | 13.00             | 0                    | 0.00           |
| 503 Department of Vehicle Services            | 256                 | 256.00           | 256                  | 256.00           | 0                      | 0.00             | 0                            | 0.00                   | 256                  | 256.00           | 256                     | 256.00            | 0                    | 0.00           |
| 504 Document Services Division                | 20                  | 20.00            | 20                   | 20.00            | 0                      | 0.00             | 0                            | 0.00                   | 20                   | 20.00            | 20                      | 20.00             | 0                    | 0.00           |
| 505 Technology Infrastructure Services        | 70                  | 70.00            | 70                   | 70.00            | 0                      | 0.00             | 0                            | 0.00                   | 70                   | 70.00            | 69                      | 69.00             | (1)                  | (1.00)         |
| <b>Total General Fund Supported</b>           | <b>1,264</b>        | <b>1,252.85</b>  | <b>1,263</b>         | <b>1,251.85</b>  | <b>1</b>               | <b>1.00</b>      | <b>0</b>                     | <b>0.00</b>            | <b>1,264</b>         | <b>1,252.85</b>  | <b>1,240</b>            | <b>1,228.35</b>   | <b>(24)</b>          | <b>(24.50)</b> |
| <b>Other Funds</b>                            |                     |                  |                      |                  |                        |                  |                              |                        |                      |                  |                         |                   |                      |                |
| 105 Cable Communications                      | 39                  | 39.00            | 39                   | 39.00            | 0                      | 0.00             | 0                            | 0.00                   | 39                   | 39.00            | 39                      | 39.00             | 0                    | 0.00           |
| 109 Refuse Collection & Recycling Ops         | 139                 | 139.00           | 139                  | 139.00           | 0                      | 0.00             | (1)                          | (1.00)                 | 138                  | 138.00           | 138                     | 138.00            | 0                    | 0.00           |
| 110 Refuse Disposal                           | 134                 | 134.00           | 134                  | 134.00           | 0                      | 0.00             | 2                            | 2.00                   | 136                  | 136.00           | 136                     | 136.00            | 0                    | 0.00           |
| 111 Reston Community Center                   | 38                  | 37.11            | 38                   | 37.11            | 0                      | 0.00             | 0                            | 0.00                   | 38                   | 37.11            | 38                      | 37.11             | 0                    | 0.00           |
| 112 Energy Resource Recovery Facility         | 9                   | 9.00             | 9                    | 9.00             | 0                      | 0.00             | 0                            | 0.00                   | 9                    | 9.00             | 9                       | 9.00              | 0                    | 0.00           |
| 113 McLean Community Center                   | 29                  | 24.25            | 30                   | 25.25            | 0                      | 0.00             | 0                            | 0.00                   | 30                   | 25.25            | 30                      | 25.45             | 0                    | 0.20           |
| 114 I-95 Refuse Disposal                      | 37                  | 37.00            | 37                   | 37.00            | 0                      | 0.00             | 0                            | 0.00                   | 37                   | 37.00            | 37                      | 37.00             | 0                    | 0.00           |
| 116 Forest Integrated Pest Management Program | 8                   | 8.00             | 8                    | 8.00             | 0                      | 0.00             | (1)                          | (1.00)                 | 7                    | 7.00             | 7                       | 7.00              | 0                    | 0.00           |
| 117 Alcohol Safety Action Program             | 15                  | 15.00            | 15                   | 15.00            | (1)                    | (1.00)           | 0                            | 0.00                   | 14                   | 14.00            | 14                      | 14.00             | 0                    | 0.00           |
| 142 Community Development Block Grant         | 21                  | 21.00            | 21                   | 21.00            | 0                      | 0.00             | 0                            | 0.00                   | 21                   | 21.00            | 21                      | 21.00             | 0                    | 0.00           |
| 145 HOME Investment Partnership Grant         | 1                   | 1.00             | 1                    | 1.00             | 0                      | 0.00             | 0                            | 0.00                   | 1                    | 1.00             | 1                       | 1.00              | 0                    | 0.00           |
| 401 Sewer Bond Operations & Maintenance       | 352                 | 351.50           | 352                  | 351.50           | 0                      | 0.00             | (3)                          | (3.00)                 | 349                  | 348.50           | 349                     | 348.50            | 0                    | 0.00           |
| 601 Fairfax County Employees' Retirement      | 20                  | 20.00            | 20                   | 20.00            | 0                      | 0.00             | 0                            | 0.00                   | 20                   | 20.00            | 20                      | 20.00             | 0                    | 0.00           |
| <b>Total Other Funds</b>                      | <b>842</b>          | <b>835.86</b>    | <b>843</b>           | <b>836.86</b>    | <b>(1)</b>             | <b>(1.00)</b>    | <b>(3)</b>                   | <b>(3.00)</b>          | <b>839</b>           | <b>832.86</b>    | <b>839</b>              | <b>833.06</b>     | <b>0</b>             | <b>0.20</b>    |
| <b>Total All Funds</b>                        | <b>11,385</b>       | <b>11,094.92</b> | <b>11,408</b>        | <b>11,118.46</b> | <b>45</b>              | <b>45.00</b>     | <b>52</b>                    | <b>52.00</b>           | <b>11,505</b>        | <b>11,217.88</b> | <b>11,456</b>           | <b>11,165.44</b>  | <b>(49)</b>          | <b>(52.44)</b> |

**FY 2004 ADVERTISED POSITION SUMMARY  
(GENERAL FUND STATE POSITIONS)**

| Agency Title                                   | FY 2002             |               | FY 2003              |                |                        |                  |                              |                        |                      |                | FY 2004                 |                   | Inc/Dec<br>Positions | Inc/Dec<br>SYE |
|--|---------------------|---------------|----------------------|----------------|------------------------|------------------|------------------------------|------------------------|----------------------|----------------|-------------------------|-------------------|----------------------|----------------|
|  | Actual<br>Positions | Actual<br>SYE | Adopted<br>Positions | Adopted<br>SYE | Carryover<br>Positions | Carryover<br>SYE | Out of<br>Cycle<br>Positions | Out of<br>Cycle<br>SYE | Revised<br>Positions | Revised<br>SYE | Advertised<br>Positions | Advertised<br>SYE |                      |                |
| Circuit Court and Records                      | 15                  | 15.00         | 15                   | 15.00          | 0                      | 0.00             | 0                            | 0.00                   | 15                   | 15.00          | 15                      | 15.00             | 0                    | 0.00           |
| Juvenile and Domestic Relations District Court | 42                  | 42.00         | 42                   | 42.00          | 0                      | 0.00             | 0                            | 0.00                   | 42                   | 42.00          | 42                      | 42.00             | 0                    | 0.00           |
| General District Court                         | 124                 | 117.00        | 124                  | 117.00         | 0                      | 0.00             | 0                            | 0.00                   | 124                  | 117.00         | 124                     | 117.00            | 0                    | 0.00           |
| <b>Total</b>                                   | <b>181</b>          | <b>174.00</b> | <b>181</b>           | <b>174.00</b>  | <b>0</b>               | <b>0.00</b>      | <b>0</b>                     | <b>0.00</b>            | <b>181</b>           | <b>174.00</b>  | <b>181</b>              | <b>174.00</b>     | <b>0</b>             | <b>0.00</b>    |



**FY 2004 ADVERTISED POSITION SUMMARY  
(GRANT POSITIONS)**

| Fund/<br>Agency Title                           | FY 2002             |               | FY 2003              |                |                        |                  |                              |                        |                      |                | FY 2004                 |                   | Inc/Dec<br>Positions | Inc/Dec<br>SYE |
|---|---------------------|---------------|----------------------|----------------|------------------------|------------------|------------------------------|------------------------|----------------------|----------------|-------------------------|-------------------|----------------------|----------------|
|   | Actual<br>Positions | Actual<br>SYE | Adopted<br>Positions | Adopted<br>SYE | Carryover<br>Positions | Carryover<br>SYE | Out of<br>Cycle<br>Positions | Out of<br>Cycle<br>SYE | Revised<br>Positions | Revised<br>SYE | Advertised<br>Positions | Advertised<br>SYE |                      |                |
| <b>Fund 102, Federal/State Grant Fund</b>       |                     |               |                      |                |                        |                  |                              |                        |                      |                |                         |                   |                      |                |
| Office of the County Executive                  | 1                   | 1.00          | 1                    | 1.00           | 0                      | 0.00             | 0                            | 0.00                   | 1                    | 1.00           | 1                       | 1.00              | 0                    | 0.00           |
| DPWES/Capital Facilities                        | 1                   | 1.00          | 1                    | 1.00           | 0                      | 0.00             | 0                            | 0.00                   | 1                    | 1.00           | 1                       | 1.00              | 0                    | 0.00           |
| Department of Planning and Zoning               | 1                   | 1.00          | 1                    | 1.00           | 0                      | 0.00             | (1)                          | (1.00)                 | 0                    | 0.00           | 0                       | 0.00              | 0                    | 0.00           |
| Office of Human Rights                          | 3                   | 3.00          | 3                    | 3.00           | 0                      | 0.00             | 0                            | 0.00                   | 3                    | 3.00           | 4                       | 4.00              | 1                    | 1.00           |
| Department of Transportation                    | 6                   | 6.00          | 6                    | 6.00           | 0                      | 0.00             | 0                            | 0.00                   | 6                    | 6.00           | 6                       | 6.00              | 0                    | 0.00           |
| Department of Family Services                   | 197                 | 194.25        | 197                  | 194.25         | 0                      | 0.00             | 4                            | 3.00                   | 201                  | 197.25         | 201                     | 197.25            | 0                    | 0.00           |
| Health Department                               | 24                  | 23.13         | 24                   | 23.13          | 0                      | 0.00             | 2                            | 2.00                   | 26                   | 25.13          | 26                      | 25.13             | 0                    | 0.00           |
| Circuit Court and Records                       | 1                   | 1.00          | 1                    | 1.00           | 0                      | 0.00             | 0                            | 0.00                   | 1                    | 1.00           | 1                       | 1.00              | 0                    | 0.00           |
| Juvenile and Domestic Relations Court           | 23                  | 21.50         | 21                   | 20.00          | 0                      | 0.00             | (1)                          | (1.00)                 | 20                   | 19.00          | 18                      | 17.00             | (2)                  | (2.00)         |
| General District Court                          | 9                   | 9.00          | 9                    | 9.00           | 0                      | 0.00             | 0                            | 0.00                   | 9                    | 9.00           | 9                       | 9.00              | 0                    | 0.00           |
| Police Department                               | 6                   | 6.00          | 6                    | 6.00           | 0                      | 0.00             | 0                            | 0.00                   | 6                    | 6.00           | 6                       | 6.00              | 0                    | 0.00           |
| Office of the Sheriff                           | 0                   | 0.00          | 0                    | 0.00           | 0                      | 0.00             | 0                            | 0.00                   | 0                    | 0.00           | 0                       | 0.00              | 0                    | 0.00           |
| Fire and Rescue                                 | 4                   | 4.00          | 4                    | 4.00           | 0                      | 0.00             | 0                            | 0.00                   | 4                    | 4.00           | 4                       | 4.00              | 0                    | 0.00           |
| <b>Total Federal/State Grant Fund</b>           | <b>276</b>          | <b>270.88</b> | <b>274</b>           | <b>269.38</b>  | <b>0</b>               | <b>0.00</b>      | <b>4</b>                     | <b>3.00</b>            | <b>278</b>           | <b>272.38</b>  | <b>277</b>              | <b>271.38</b>     | <b>(1)</b>           | <b>(1.00)</b>  |
| <b>Fund 103, Aging Grants and Programs</b>      |                     |               |                      |                |                        |                  |                              |                        |                      |                |                         |                   |                      |                |
| Department of Community and Recreation Services | 10                  | 10.00         | 10                   | 10.00          | 0                      | 0.00             | 0                            | 0.00                   | 10                   | 10.00          | 10                      | 10.00             | 0                    | 0.00           |
| Department of Family Services                   | 27                  | 26.00         | 27                   | 26.00          | 0                      | 0.00             | 0                            | 0.00                   | 27                   | 26.00          | 27                      | 26.00             | 0                    | 0.00           |
| <b>Total Aging Grants and Programs</b>          | <b>37</b>           | <b>36.00</b>  | <b>37</b>            | <b>36.00</b>   | <b>0</b>               | <b>0.00</b>      | <b>0</b>                     | <b>0.00</b>            | <b>37</b>            | <b>36.00</b>   | <b>37</b>               | <b>36.00</b>      | <b>0</b>             | <b>0.00</b>    |
| <b>Fund 106, Community Services Board</b>       |                     |               |                      |                |                        |                  |                              |                        |                      |                |                         |                   |                      |                |
| Mental Health Services                          | 32                  | 28.30         | 32                   | 28.30          | 0                      | 0.00             | 0                            | 0.00                   | 32                   | 28.30          | 32                      | 28.30             | 0                    | 0.00           |
| Mental Retardation Services                     | 6                   | 5.50          | 6                    | 5.50           | 5                      | 5.00             | 0                            | 0.00                   | 11                   | 10.50          | 14                      | 13.50             | 3                    | 3.00           |
| Alcohol & Drug Services                         | 40                  | 38.50         | 40                   | 38.50          | 0                      | 0.50             | 0                            | 0.00                   | 40                   | 39.00          | 36                      | 35.00             | (4)                  | (4.00)         |
| <b>Total Community Services Board</b>           | <b>78</b>           | <b>72.30</b>  | <b>78</b>            | <b>72.30</b>   | <b>5</b>               | <b>5.50</b>      | <b>0</b>                     | <b>0.00</b>            | <b>83</b>            | <b>77.80</b>   | <b>82</b>               | <b>76.80</b>      | <b>(1)</b>           | <b>(1.00)</b>  |



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# Glossary And Index

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This section includes:

- ▶ *Glossary of Frequently Used Budget Terms (Page 278)*
- ▶ *Index of All Three Volumes (Page 287)*

# GLOSSARY AND INDEX

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## GLOSSARY

**Advertised Budget Plan** -- A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and agency goals, objectives, and workload data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County. Also called the Executive Budget.

**Adopted Budget Plan** -- A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Executive's Advertised Budget Plan by the Board of Supervisors. The Adopted Budget Plan reflects approved tax rates and estimates of revenues, expenditures, transfers, and agency goals, objectives, and workload data. Sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

**Appropriation** -- An authorization granted by the Board of Supervisors to a specified unit of the County government to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

**Assessment** -- The official valuation of property for purposes of taxation.

**Assessment Ratio** -- The ratio of the assessed value of a taxed item to the market value of that item. In Fairfax County, real estate is assessed at 100 percent of market value as of January 1 each year.

**Beginning Balance** -- Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year. This is also referred to as a carryover balance.

**Bond** -- A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.

**Budget** -- A plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department," "the Capital Budget" or "the School Board's budget," or it may relate to a fiscal plan for an entire jurisdiction, such as "the budget of Fairfax County."

**Business Process Redesign (BPR)** -- A methodology that seeks to improve customer service through the strategic use of information technology. BPR focuses on redesigning current processes, incorporating automation-based productivity improvements. Redesign efforts require an Information Strategy Plan (ISP) which identifies and prioritizes the business areas to be redesigned. New or enhanced business system applications (BSAs) are usually required to improve the flow of information across organizational boundaries.

**Calendar Year** -- Twelve months beginning January 1 and ending December 31.

**Capital Equipment** -- Equipment such as vehicles, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value of over five thousand dollars. Equipment with a value of less than five thousand dollars is operating equipment.

# GLOSSARY AND INDEX

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**Capital Improvement Program** -- A five-year plan for public facilities which plans for the construction or acquisition of fixed assets, primarily buildings but also including parks, sewers, sidewalks, etc., and major items of capital equipment and operating expenses related to new facilities.

**Capital Projects Funds** -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to account for the acquisition and/or construction of major capital facilities or capital improvements other than sewers.

**Carryover** -- The process by which certain unspent or unencumbered funds previously approved by the Board of Supervisors and for commitments to pay for goods and services at the end of one fiscal year are reappropriated in the next fiscal year. Usually, funds carried over are nonrecurring expenditures, such as capital projects or capital equipment items.

**Cash Management** -- An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

**Cash Management System** -- A system of financial practices which ensures that sufficient cash is available on a daily basis for payment of County obligations when due.

**Character** -- A class of expenditures, such as salaries, operating expenses, recovered costs, or capital equipment.

**Consolidated Community Funding Pool** -- A separately-budgeted pool of County funding, located in Fund 118, which was established in FY 1998 to facilitate the implementation of a competitive funding process through which community-based organizations, which are primarily human-services oriented, will be awarded County funding on a competitive basis. These organizations previously had received County funding either as a contribution or through contracts with specific County agencies. Since FY 2001, the County has awarded grants from this pool on a two-year funding cycle to provide increased stability for the community-based organizations. The FY 2004 awards represent the second year awards for the two-year funding period.

**Consolidated Plan** -- The U.S. Department of Housing and Urban Development (HUD) requires a Consolidated Plan application which combines the planning and application submission processes for several HUD programs: Community Development Block Grant, HOME Investment Partnerships Program, Emergency Shelter Grant, and Housing Opportunities for Persons with AIDS. Citizen participation is required as part of the process and is accomplished through representation on the Consolidated Plan Review Committee (CPRC), involvement in public hearings held on housing and community development needs, and participation in public hearings at which the Board of Supervisors takes action on the allocation of funds as recommend by the CPRC.

**Contributory Agencies** -- Governmental and nongovernmental organizations that are supported in part by contributions from the County. Examples include the Northern Virginia Regional Commission, the Northern Virginia Regional Park Authority, and the Arts Council of Fairfax County, and community agencies such as Volunteer Fairfax.

**Cost Center** -- Expenditure categories within a program area, which relate to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency. The Civil Service Commission, for example, being small and having a single purpose, is treated as a single cost center. The Office of the County Executive consists of four cost centers: Administration of County Policy, Office of Equity Programs, Internal Audit, and Office of Partnerships.

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**Debt Service Funds** -- Funds, defined by the State Auditor of Public Accounts, consisting of funds to finance and account for the payment of principal and interest on bonds. Fairfax County has three debt service funds, one for school debt, one for the Wastewater Management Program, and one for bonds issued to finance capital expenditures for all other agencies (County debt service). These funds receive revenue primarily by transfers from the General Fund, except for the Sewer Debt Service Fund, which is supported by sewer service fees.

**Deficit** -- Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

**Derivatives** -- Complex investments, which are largely unregulated, especially when compared with stocks and bonds. These are securities whose value are derived from some other variable, such as interest rates or foreign currencies, and can be used to reduce risk or increase returns. Fairfax County does not invest in derivatives.

**Disbursement** -- An expenditure, or a transfer of funds, to another accounting entity within the County financial system. Total disbursements equal the sum of expenditures and transfers.

**Efficiency** -- One of the four performance indicators in Fairfax County's Family of Performance Measures. This indicator reflects inputs used per unit of output and is typically expressed in terms of cost per unit or productivity.

**Encumbrance** -- An obligation of funding for an anticipated expenditure prior to actual payment for an item. Funds are usually reserved or set aside, and encumbered once a contracted obligation has been entered.

**Enterprise Funds** -- Funds, defined by the State Auditor of Public Accounts, that account for operations that are financed and operated in a manner similar to private business enterprises. Costs of providing goods or services are financed or recovered, at least in part, through user charges. Funds, which support the Wastewater Management Program, are classified as enterprise funds.

**Equalization** -- An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

**Expenditure** -- A decrease in net financial resources. Expenditures include payments for current operating expenses, debt service, and capital outlays.

**Financial Forecast** -- A computer-aided financial model that estimates all future revenues and disbursements based on assumptions of future financial and economic conditions.

**Fiscal Restraint** -- The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

**Fiscal Year** -- In Fairfax County, the twelve months beginning July 1 and ending the following June 30. (The Federal government's fiscal year begins October 1). The property tax rate in the County's FY 2004 Fiscal Plan applies to the calendar year beginning January 1, 2003. Expenditures are for the fiscal year beginning July 1, 2003.

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**Fiscal Planning Resolution** -- A legally binding document prepared by the Department of Management and Budget identifying changes made by the Board of Supervisors to the Advertised Budget Plan during the adoption of the annual budget. Fiscal Planning Resolutions approved by the Board subsequent to the Adopted Budget Plan change only transfers between funds. These documents are used at the annual or quarterly reviews whenever changes in fund transfers occur.

**Fringe Benefits** -- The fringe benefit expenditures included in the budget are the County's share of employees' fringe benefits. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, life insurance, retirement and Unemployment and Workers' Compensation. The County's share of most fringe benefits is based on a set percentage of employee salaries. This percentage varies per category.

**Fund** -- A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Type** -- A group of funds that have similar activities, objectives or funding sources as defined by the State Auditor of Public Accounts. Examples include Special Revenue Funds and Debt Service Funds.

**General Fund** -- The primary tax and operating fund for County Governmental Activities and is used to account for all County revenues and expenditures which are not accounted for in other funds. Revenues are derived primarily from general property taxes, local sales tax, utility taxes; license and permit fees and State shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds, principally to fund the operations of the Fairfax County Public School system, and County and School system debt service requirements.

**General Fund Disbursements** -- Direct expenditures for County services such as Police or Welfare expenses and transfers from the General Fund to Other County funds such as School Operations or Metro Operations.

**Goal** -- A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions, e.g., "To provide maternity, infant and child health care and or case management to at risk women, infants, and children in order to achieve optimum health and well being." Also see Objective.

**Input** -- The value of resources used to produce an output. Input can be staff, budget dollars, work hours, etc.

**Internal Service Funds** -- Funds established to finance and account for services furnished by a designated County agency to other County agencies. An example is Fund 503, Department of Vehicle Services.

**Line Item** -- A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing or office supplies.

**Management by Objectives** -- A method of management of County programs which measures attainment or progress toward pre-defined objectives. This method is evolving into a system that measures performance factors. See Performance Measurement.

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**Management Initiatives** -- Changes to internal business practices undertaken by County Managers on their own initiative to improve efficiency, productivity, and customer satisfaction.

**Managed Reserve** -- A reserve, held in the General Fund, which equals 2.0 percent of the General Fund disbursements. Established by the Board of Supervisors on January 25, 1982, the purpose of the reserve is to provide temporary financing for emergency needs and to permit orderly adjustment to changes resulting from the termination of anticipated revenue sources.

**Market Pay** -- A compensation level that is competitive and consistent with the regional market. The County analyses the comparability of employee salaries to the market in a number of different ways. A "Market Index" has been developed that factors in the Consumer Price Index, federal wage adjustments, and the Employment Cost Index (which includes state, local, and private sector salaries). The index is designed to gauge the competitiveness of County pay scales in general. In FY 2004, the market index is 2.56 percent and all pay scales have been adjusted by this rate. In addition to the use of the index, the County Department of Human Resources conducts salary reviews of specific job classes both as a measure of the overall market and to review particular job classes with significant recruitment and retention issues. For the FY 2004 budget, a total of 42 Core job classes were selected for the market study based on the occurrence of matching job classes in the Metro area, and availability of sufficient market data in the recruitment area. In addition, a total of 28 Supplemental Benchmark Classes, which are specialized in nature, were included in the market study based on high turnover and recruitment difficulties. Based on the recommendations of the study, employees in classes found to be below market will be moved to a higher pay grade. Position changes as a result of the market study are reflected in the Job Classification Table found in the Compensation Tab in Volume I of the FY 2004 Advertised Budget Plan.

**Net Debt as a percent of estimated market value** -- Total debt (less debt that is self-supported by revenue producing projects), divided by the total market value of all taxable property within the County expressed as a percentage. Since property taxes are a primary source of revenue for the repayment of debt, this measure identifies the debt burden compared with the worth of the revenue generating property base.

**Net Total Expenditures** -- See Total Budget.

**Objective** -- A statement of anticipated level of achievement; usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included, e.g., "To respond to all ambulance calls within a 5-minute response time."

**Operating Equipment** -- Equipment that has a life expectancy of more than one year and a value of less than five thousand dollars. Equipment with a value greater than five thousand dollars is capital equipment.

**Operating Expenses** -- A category of recurring expenses, other than salaries and capital equipment costs, which covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the agency's goals. Typical line items under this character are office supplies, printing, postage, transportation, and utilities.

**Outcome** -- Qualitative consequences associated with a program service, e.g., reduction in fire deaths and percent of juveniles not reconvicted within 12 months.

**Output** -- Quantity or number of units produced. Outputs are activity-oriented, measurable, and usually under managerial control.



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**Pay for Performance** -- A system of pay and appraisal that is based on an employee's performance. An on-going dialogue between employees and supervisors regarding performance and expectations is essential to the successful implementation of this system. For FY 2004, the variable pay scale continues as a 12-point continuous scale (0, 2, 2.5, 3, 3.5, 4, 4.5, 5, 5.5, 6, 6.5, and 7 percent) so that pay raises can be tied more directly with the actual performance rating. Employees at the top of the pay range for their grade will be eligible to earn 3, 3.5, 4, 4.5, or 5 percent bonuses based on their actual performance rating score if the score falls near or at the top of the continuous scale.

**Paydown Construction** -- Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is also referred to as "pay-as-you-go" construction.

**Performance Indicators** -- As used in Fairfax County's Performance Measurement System, these indicators represent the four types of measures that comprise the Family of Measures and consist of output, efficiency, service quality, and outcome.

**Performance Measurement** -- The regular collection of specific information regarding the results of service in Fairfax County. The County's performance measurement methodology links agency and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. These objectives are then linked to a series of indicators that present a balanced picture of performance, i.e., output, efficiency, service quality and outcome.

**Personal Property** -- Property, other than real estate identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, motorcycles, boats, trailers, airplanes, business furnishings and manufacturing equipment. Goods held for sale by manufacturers, wholesalers or retailers are not included.

**Personal Property Tax Relief Act of 1998 (PPTRA)** -- Legislation approved by the Virginia General Assembly that phases out the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. In FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 70 percent with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2004. Due to the State's lower than anticipated General Fund revenue growth, the reimbursement rate is expected to remain at 70 percent in FY 2004.

**Personnel Services** -- A category of expenditures, which primarily covers salaries, overtime, and shift differential paid to County employees and also includes certain fringe benefit costs.

**Planning System** -- Refers to the relationship between the Annual Budget, the Comprehensive Plan, and the 5-year Capital Improvement Plan.

**Position** -- A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis.

The status of a position is not to be confused with the status of the employee. For the purpose of the County's budget, the following definitions are used solely in describing the status and funding of positions:

- An established position is a position that has been classified and assigned a pay grade.

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- An authorized position has been approved for establishment by the Board of Supervisors. The authorized position is always shown as a single, not a partial position. Staff-Year Equivalency (SYE) reflects whether positions are authorized for full-time (40 hours per week) or part-time. A full-time position would appear in the budget as one authorized position and one staff-year equivalent (1/1.0 SYE). A half-time position would be indicated as one authorized position and .5 staff-year equivalents (1/.5 SYE).

The following defines the types of positions in Fairfax County. They can be either full or part-time status.

- A regular position is a career position, which falls within all provisions of the Merit System Ordinance.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.
- A project position is established to accomplish a one-time project with a specified expiration date. It falls within all provisions of the Merit System Ordinance.
- An exempt limited term position or exempt part-time position is established to meet a temporary workload not exceeding 48 weeks. It does not fall within the provisions of the Merit System Ordinance.
- Cooperative Funding of some positions occurs between the Federal and State governments and Fairfax County. Numerous funding and reimbursement mechanisms exist. The County's share of a position's authorized funding level is that portion of a position's salary and/or fringe benefits paid by the County which is over and above the amount paid by the State or Federal Government either based on the County's pay classification schedule or based on a formal funding agreement. The share of State or Federal funding varies depending upon the eligibility of each individual agency and type of position.
- State position is a position established and authorized by the State. These positions may be partially or fully funded by the State.
- County supplement is the portion of a State position's authorized salary (based on the County's compensation plan) that exceeds the State's maximum funding level. This difference is fully paid by the County.

**Position Turnover** -- An accounting debit which allows for gross salary projections to be reduced due to anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

**Prime Interest Rate** -- The rate of interest charged by banks to their preferred customers.

**Program Area** -- A grouping of County agencies with related Countywide goals. Under each program area, individual agencies participate in activities to support that program area's goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others.

**Program Budget** -- A statement and plan, which identifies and classifies, total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services, operating expenses, recovered costs, or capital equipment.

**Real Property** -- Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

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**Recovered Costs** -- Reimbursements to an agency for specific services provided to another agency. Recovered costs, or Work Performed for Others, are reflected as a negative figure in the providing agency's budget, thus offsetting expenditures. An example is the reimbursement received by the Department of Information Technology from other agencies for telecommunication services.

**Revenue Forecast** -- A projection of future County revenue collections.

**Revenue Stabilization Fund** -- In FY 2000, the Board of Supervisors approved the creation of this fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. A minimum of 40 percent of non-recurring balances identified at the Carryover and Third Quarter Reviews are to be transferred to the Fund until a maximum balance of 3 percent of General Fund Disbursements is attained.

**School Board Budget** -- Includes the School Operating Fund, the School Food and Nutrition Services Fund, the School Debt Service Fund, the School Insurance Fund, the School Construction Fund, the School Central Procurement Fund, the School Health Benefits Trust Fund and the Educational Employees' Supplementary Retirement Fund, identifying both expenditure levels, and sources of revenue. The Board of Supervisors may increase or decrease the School Board budget but normally does so only at the fund level (i.e., by increasing or decreasing the General Fund Transfer to the School Operating Fund without specifying how the change is to be applied). By State law, the Supervisors may not make specific program or line item changes, but may make changes in certain major classifications (e.g., instruction, overhead, maintenance, etc.). The Board of Supervisors has not exercised its right to make any such changes.

**School Board Transfer** -- A transfer out of funds from the General Fund to the School Operating Fund. State law must approve this transfer approved by the Board of Supervisors by May 1, for the next fiscal year.

**Service Quality** -- Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

**Set-Aside Reserve** -- A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

**Sewer Funds** -- A group of self-sufficient funds that support the Wastewater Management Program. Revenues consist of bond sales, availability fees (a one-time fee paid before connection to the system and used to defray the cost of major plant and trunk construction), connection charges (a one-time fee to defray the cost of the lateral connection between a building and the trunk), service charges (quarterly fees based on water usage which defray operating costs and debt service), and interest on invested funds. Expenditures consist of construction costs, debt service, and the cost of operating and maintaining the collection and treatment systems.

**Special Revenue Funds** -- Funds, defined by the State Auditor of Public Accounts, to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to Fairfax County's State and Federal grants, the operation of the Fairfax County Public Schools and services to specific taxing districts that are principally financed by special assessment tax levies in those districts.

**Staff-Year Equivalency (SYE)** -- This figure reflects whether authorized positions are full-time or part-time. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a staff-year equivalency (SYE) of one (1/1.0 SYE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with a SYE of 0.5 (1/0.5 SYE).

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**Supplemental Appropriation Resolution** -- Any appropriation resolution approved by the Board of Supervisors after the adoption of the budget for a given fiscal year.

**Tax Base** -- The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.

**Tax Rate** -- The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base. The Board of Supervisors fixes property tax rates for the period beginning January 1 of the current calendar year when the budget for the coming fiscal year is approved.

**Technology Infrastructure** -- The hardware and software that support information requirements, including computer workstations and associated software, network and communications equipment, and mainframe devices.

**Third Quarter Review** -- The current year budget is reevaluated approximately 7 months after the adoption of the budget based on current projections and spending to date. The primary areas reviewed and analyzed are (1) current year budget versus prior year actual expenditure data, (2) year-to-date expenditure status plus expenditure projections for the remainder of the year, (3) emergency requirements for additional, previously unapproved items, and (4) possible savings. Recommended funding adjustments are made for Board of Supervisors' approval.

**Total Budget** -- The receipts and disbursements of all funds, e.g., the General Fund and all other funds. Net total expenditures (total expenditures minus expenditures for internal service funds) is a more useful measure of the total amount of money the County will spend in a budget year, as it eliminates double accounting for millions of dollars appropriated to operating agencies and transferred by them to service agencies. General Fund total disbursements (direct General Fund expenditures plus transfers to other funds, such as the School Operating Fund) are a more accurate measure of the cost of government to the local taxpayers.

**Transfer** -- A movement of funding from one fund to another. The largest such transaction is the annual transfer of funds from the General Fund to the School Operating Fund.

**Trust Funds** -- A categorization of accounts defined by the State Auditor of Public Accounts consisting of funds established to account for money and property held by the County government in the capacity of a trustee or custodian for individuals or other specified purposes. Examples are the various retirement funds, which contain contributions from the County government and individual employees.

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