

# Fairfax County, Virginia

## Fiscal Year 2007 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/>

The County of Fairfax 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). Special accommodations/alternative information formats will be provided upon request. Please allow five working days in advance of events in order to make the necessary arrangements.

# Fairfax County 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 -**

The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need, and are willing and able to give back to their community.

## **Building Livable Spaces -**

Together, we encourage distinctive “built environments” that create a sense of place, reflect the character, history and natural environment of the community, and take a variety of forms – from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play and connect with others.

## **Connecting People and Places -**

Transportation, technology and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe and convenient manner.

## **Maintaining Healthy Economies -**

Investments in the workforce, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.

## **Practicing Environmental Stewardship -**

Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County’s natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.

## **Creating a Culture of Engagement -**

Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.

## **Exercising Corporate Stewardship -**

Fairfax County government is accessible, responsible and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Fairfax County  
Virginia**

Special Performance Measures Recognition

For the Fiscal Year Beginning

July 1, 2005

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, 2005.

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 2007 Budget

## July 1, 2005

Distribution of the FY 2007 budget development guide. Fiscal Year 2006 begins.



## August - September 2005

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



## September - December 2005/ January 2006

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



## February 9, 2006

School Board advertises its FY 2007 Budget.



## February 27, 2006

County Executive's presentation of the FY 2007 Advertised Budget Plan.



## March 1, 2006

Complete distribution of the FY 2007 Advertised Budget Plan.



## July 1, 2006

Fiscal Year 2007 begins.



## June 30, 2006

Distribution of the FY 2007 Adopted Budget Plan. Fiscal Year 2006 ends.



## May 1, 2006

Adoption of the FY 2007 budget plan, Tax Levy and Appropriation Ordinance by the Board of Supervisors.



## April 24, 2006

Board action on *FY 2006 Third Quarter Review*. Board mark-up of the FY 2007 proposed budget.



## April 3, 4, and 5, 2006

Public hearings on proposed FY 2007 budget, *FY 2006 Third Quarter Review* and FY 2007-2011 Capital Improvement Program (with Future Years to 2016) (CIP).



## March 2006

Board authorization for publishing FY 2007 tax and budget 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: 711).

# FOR ADDITIONAL INFORMATION

**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 22030-3995  
(703) 293-6227

**Reston Regional**

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

**Centreville Regional**

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

**Great Falls**

9830 Georgetown Pike  
Great Falls, VA 22066-2634  
(703) 757-8560

**John Marshall**

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

**Dolley Madison**

1244 Oak Ridge Avenue  
McLean, VA 22101-2818  
(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  
TTY (703) 324-8365

**Additional** copies of budget documents are also available on CD 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, VA 22035-0074  
(703) 324-2391

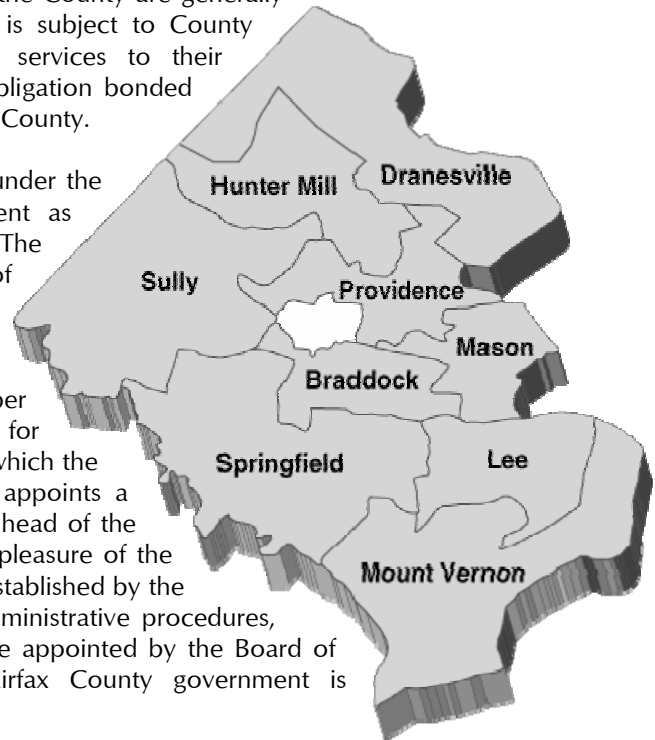
# County Organization

## ***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

CITIZENS

Board of Supervisors

Fairfax County School Board

Superintendent

Fairfax County Public Schools

Circuit Court and Records  
General District Court  
Juvenile & Domestic Relations District Court

Clerk of the Circuit Court  
Office of the Commonwealth's Attorney  
Office of the Sheriff

Clerk to the Board of Supervisors

Office of the Financial and Program Auditor

Office of the County Attorney

Fairfax County Water Authority

**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
- Economic Development Authority

\*\*\* *Chief Financial Officer has liaison with:*

- Civil Service Commission
- Retirement Administration Agency (Retirement Board)

\*\*\*\* *Deputy County Executive has liaison with:*

- Economic Development Authority
- Water Authority
- Park Authority
- Health For Environmental and Emergency Management
- Housing and Community Development For Development and Revitalization

Board of Zoning Appeals  
Office of Elections

Fairfax-Falls Church Community Services Board

Redevelopment and Housing Authority

Fairfax County Public Library Board

Planning Commission

County Executive  
Anthony H. Griffin

Retirement Administration Agency

Economic Development Authority

Fairfax County Park Authority

Human Rights Commission

Civil Service Commission

Office of Public Affairs

Office of the Internal Auditor

Office of Equity Programs

Office of Partnerships

Deputy County Executive\*  
Verdia Haywood

Chief Information Officer\*\*  
David J. Molchany

Chief Financial Officer\*\*\*  
Edward L. Long, Jr.

Deputy County Executive\*\*\*\*  
Robert A. Stalzer

Reston Community Center

McLean Community Center

Department of Administration for Human Services

Juvenile & Domestic Relations District Court

Fairfax-Falls Church Community Services Board

Department of Housing and Community Development

Office of Human Rights

Department of Systems Management for Human Services

Department of Community and Recreation Services

Department of Family Services

Health Department

Fairfax County Public Library

Department of Information Technology

Department of Cable Communications and Consumer Protection

Department of Vehicle Services

Facilities Management Department

Department of Management and Budget

Department of Finance

Department of Tax Administration

Department of Purchasing and Supply Management

Department of Human Resources

Fire and Rescue Department

Department of Public Works and Environmental Services

Department of Transportation

Office of Emergency Management

Police Department

Department of Planning and Zoning

Department of Public Safety Communications

# 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)  
Burgundy Village Community Center Operations Board  
Celebrate Fairfax, Incorporated  
Economic Development Authority  
Electoral Board  
Fairfax County Convention & Visitors Corporation Board of Directors  
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

A. Heath Onthank Award Selection Committee  
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  
Animal Services Advisory Commission  
Architectural Review Board  
Athletic Council  
Barbara Varon Volunteer Award Selection Committee  
Chesapeake Bay Preservation Ordinance Exception Review Committee  
Child Care Advisory Council  
Commission for Women  
Commission on Aging  
Commission on Organ and Tissue Donation and Transplantation  
Community Action Advisory Board  
Community Criminal Justice Board  
Community Policy and Management Team, Fairfax-Falls Church  
Consumer Protection Commission  
Countywide Non-Motorized Transportation (Trails) Committee  
Criminal Justice Advisory Board  
Dulles Rail Transportation Improvement District Advisory Board, Phase I  
Employer Child Care Council  
Engineering Standards Review Committee  
Environmental Quality Advisory Council  
Fairfax Area Disability Services Board  
Fairfax Community Long Term Care Coordinating Council  
Geotechnical Review Board  
Health Care Advisory Board  
History Commission  
Human Services Council  
Information Technology Policy Advisory Committee  
Juvenile & Domestic Relations Court Citizens Advisory Council  
Oversight Committee on Drinking and Driving  
Planning Commission  
Road Viewers Board  
Security Alarm Systems Commission  
Small Business Commission, Fairfax County  
Southgate Community Center Advisory Council  
Tenant Landlord Commission  
Transportation Advisory Commission  
Tree Commission  
Volunteer Fire Commission  
Wetlands Board  
Youth Basketball Council Advisory Board

# How to Read the Budget

## **THE BUDGET**

The Fairfax County Budget Plan is presented in several volumes. A brief description of each document is summarized 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; budget highlights; a summary of the County's fiscal condition, allocation of resources, and financial history; and projections of future revenues and expenditure requirements. Also included is information on the County's taxes and fees; fiscal and demographic trends; direct spending by County departments; transfers to other public organizations, such as the Fairfax County 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 summary budget schedules and tables organized by accounting classification and program area summaries. Detailed budget information is presented by program area and by department/agency. Also included are organizational charts, strategic issues, new initiatives and recent accomplishments, goals, objectives and performance indicators for each department/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.

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

## **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" including, 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.

# How to Read the Budget

## 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.

## Accounting Standards

During FY 2007, the County continues to use the 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 standards changed the entire reporting process for local governments, as they require new entity-wide financial statements, in addition to current fund statements and other additional reports such as management discussion and analysis. Infrastructure values are now reported, and various changes in accounting have been implemented.

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

It should be noted that beginning in FY 2008 the County's financial statements will be required to implement GASB Statement Number 45 for post employment benefits including health care, life insurance, and other non-retirement benefits offered to retirees. This new standard addresses how local governments account for and report their costs related to post-employment healthcare and other non-pension benefits, such as the County's retiree health benefit subsidy. Currently, the County's subsidy is funded on a pay-as-you-go basis. GASB 45 will require that the County accrue the cost of these post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. This funding methodology mirrors the funding approach used for pension/retirement benefits. The County will have the option of continuing to fund benefit payments as they come due, which would result in a large unfunded liability, or prepay during employees' active employment in order to decrease the unfunded liability. Upon careful examination of the advantages and disadvantages of this option, the County has decided to follow guidance provided by GASB and establish a trust fund in FY 2007 to pre-fund the cost of post-employment healthcare and other non-pension benefits

# 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. Please refer to the table in the Financial Structure portion of this section for information regarding the purpose of various types of funds, supporting revenues and budgeting and accounting bases.

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, Capital Equipment, and Recovered Costs) 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.

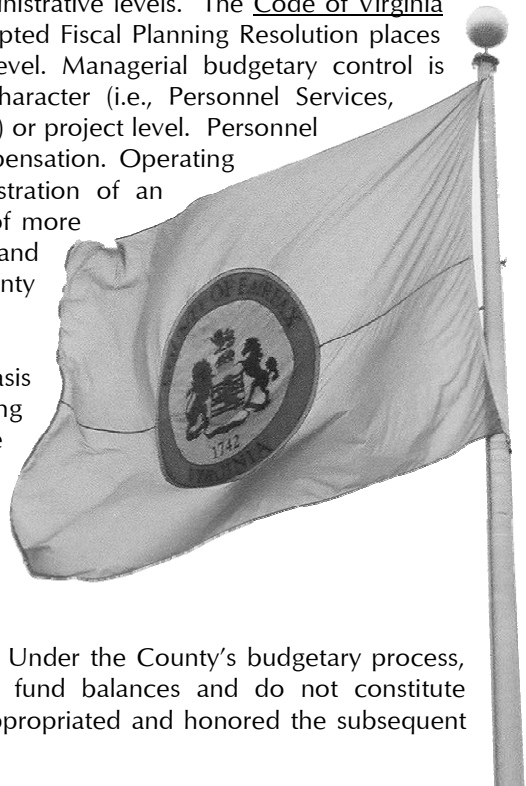
The County's Department of Management and Budget is authorized to transfer budgeted amounts between characters or projects within any agency or fund. The budget process is controlled at the character or project level by an appropriations system within the automated financial accounting system. Purchase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

## 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 summary schedules that combine different sources of information such as General Fund receipts and expenditures, County position schedules and other summary schedules.



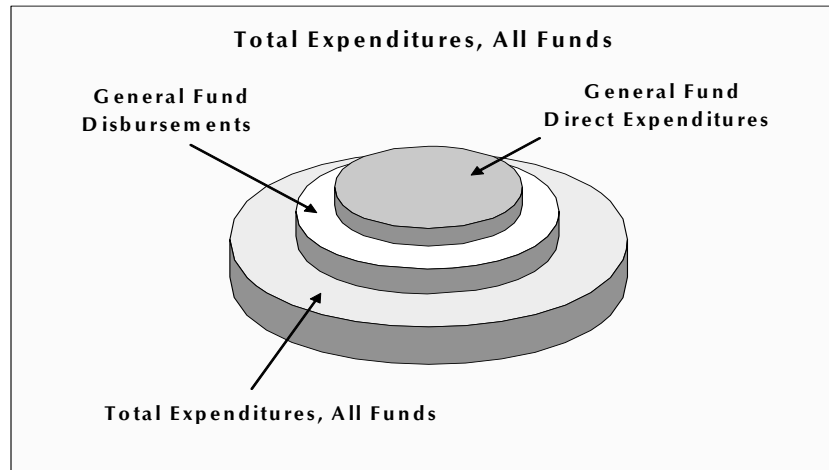
# How to Read the Budget

## 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 support 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, Metro transportation system, and the County's debt service. The transfer of funding to the County Public Schools, including debt service, accounts for over 52 percent of the County's disbursements in FY 2007.
- ◆ The largest circle is Total Expenditures. It represents expenditures from all appropriated funds.



# How to Read the Budget

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## 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 2007, these categories are estimated to account for approximately 59.6 percent and 15.8 percent of the total General Fund revenues, respectively. Please note that a portion of the Personal Property Taxes is 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 include Local Sales Tax receipts, Consumer Utility Taxes, and Business Professional and Occupational License Taxes, comprise approximately 15.2 percent of General Fund revenues in FY 2007. 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 9.4 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/Fund</u>	<u>Type Title</u>	<u>Purpose</u>	<u>Revenue</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
<b>GOVERNMENTAL FUNDS</b>					
General Fund (Volume 1)		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.	Modified Accrual, donated food not included, only lease payment due in FY included	Modified Accrual
Revenue Stabilization Fund (Volume 2)		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.	Modified Accrual, donated food not included, only lease payment due in FY included	Modified Accrual
Special Revenue Funds (Volume 2)		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.	Modified Accrual, donated food not included, only lease payment due in FY included	Modified Accrual
Debt Service Funds (Volume 2)		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.	Modified Accrual, donated food not included, only lease payment due in FY included	Modified Accrual
Capital Project Funds (Volume 2)		Account for financial resources used for all general County and School construction projects other than Enterprise Fund construction.	General Fund transfers, bond proceeds revenue from the real estate penny, and miscellaneous contributions.	Modified Accrual, donated food not included, only lease payment due in FY included	Modified Accrual
<b>PROPRIETARY FUNDS</b>					
Enterprise Funds (Wastewater Management Program) (Volume 2)		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.	Accrual, depreciation expenses not included	Accrual
Internal Service Funds (Volume 2)		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.	Accrual, depreciation expenses not included	Accrual
<b>FIDUCIARY FUNDS</b>					
Trust Funds (Volume 2)		Account for assets held by the County in a trustee or agency capacity. Trust funds are usually established by a formal trust agreement.	Various inter-governmental payments, including the General Fund, and contributions by participants.	Accrual	Accrual
Agency Funds (Volume 2)		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.	Modified Accrual	Modified Accrual

# 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 closes out the previous year in addition to revising 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 for the County Executive's FY 2007 Advertised Budget Plan and the FY 2007 - FY 2011 Capital Improvement Program (CIP) will be held on April 3, 4, and 5, 2006 at the Government Center.

The mark-up of the FY 2007 budget will occur on Monday, April 24, 2006, and the Board of Supervisors will formally adopt the FY 2007 Budget Plan on Monday, May 1, 2006.

## **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.

## **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.



# Budget Process

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## 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 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.

## 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.

# Budget Process

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## March through May

### **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

### **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/>.

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# County of Fairfax, Virginia

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

February 27, 2006

Honorable Board of Supervisors  
County of Fairfax  
Fairfax, Virginia

Chairman and Board Members:

I am pleased to transmit to the Board of Supervisors and the citizens of Fairfax County my budget proposal for Fiscal Year 2007, which totals \$5,489,306,631, including General Fund Disbursements of \$3,182,514,316, a 2.74 percent increase over the *FY 2006 Revised Budget Plan*. In addition, Direct General Fund Expenditures total \$1,166,552,092 and reflect an increase of 3.88 percent over the *FY 2006 Revised Budget Plan*. The FY 2007 Advertised Budget Plan is balanced and has been prepared in accordance with the Board of Supervisors' Budget Guidelines.

The Board's Guidelines for FY 2007 budget development represented a shift from previous directives. In response to significant and sustained increases in real estate assessments, the Board set a percentage-based spending growth limit for both Fairfax County Public Schools and the County, rather than allowing growth to match forecasted increases in revenue. This limit in spending is intended to provide for ongoing requirements for both organizations, while mitigating the impact of real property tax increases on homeowners. The policy change was in recognition of the nature of revenue growth in recent years, where low interest rates and strong job growth resulted in a red-hot housing market, increasing housing values and subsequently, property tax assessments. In order to decrease the impact on taxpayers, the Board of Supervisors reduced the tax rate a total of 23 cents from FY 2003 through FY 2006. My proposed budget includes an additional 7-cent reduction, from \$1.00 per \$100 of assessed value to \$0.93, the lowest rate in recent County history.

As part of the FY 2007 guidelines, the Board instructed the Fairfax County Public Schools to prepare a request that does not exceed a 6 percent increase in the County transfer. I was likewise directed to prepare a budget that limits the increase in County spending to 5 percent, excluding new facilities, our Metro contribution, and required County and School debt service payments. My proposed budget is in conformance with these guidelines.

## **BOARD OF SUPERVISORS' PRIORITIES**

- Strong investment in education
- Public safety and gang prevention
- Affordable housing
- Environmental protection
- Transportation improvements
- Revenue diversification to reduce the burden on homeowners

I believe this budget represents a fiscally sound approach to addressing the Board's Priorities (see adjacent box), as well as our countywide Core Purpose and Vision Elements (see next page) to ensure the sustainability of the quality of life that residents and businesses both cite as reasons they were drawn to and remain in Fairfax County. In working within the guidelines, I have had to prioritize agency requests and limit funding increases to those associated with continued operations and new facilities. However, the robust revenue growth projected for FY 2007 does allow flexibility should the Board of Supervisors decide to reduce the Real Estate Tax rate further and/or provide additional funding for specific initiatives.

The budget I am proposing enables us to continue to support our strategic priorities and build for the future – both figuratively and literally. With so many worldwide events over the past year underscoring the suddenness and severity with which disasters strike, I cannot emphasize enough the importance of creating and sustaining a strong community infrastructure. In this, I include the traditional concept of facilities and institutions, as well as resources such as financial and human capital, and the less tangible concept of community spirit, which provides strength in times of serious adversity. If we are able to maintain this community infrastructure, we will then be better able to withstand the impact of a disaster – manmade or natural. Central to this strong community is a sound local government with appropriate resources and reserves, as well as robust institutions and services. I believe the steps previously taken by the Board and further advanced by my budget recommendations build on and enhance the infrastructure needed to take Fairfax County into the future. My objective was to balance the need for tax relief with the opportunities for investment that are currently available to us. The budget I am proposing is intended to keep Fairfax County on solid footing for the future with regard to both the quality of life we currently enjoy, in addition to ensuring that we remain a vibrant community able to withstand stormy weather, meteorological and otherwise.

#### COUNTY CORE PURPOSE

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

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

As part of building this community infrastructure, my approach to this year's budget development required a careful and comprehensive look at resources and requirements for both FY 2006 and FY 2007. The continued strength of economic activity experienced in the latter part of 2005 and thus far in 2006 points to higher FY 2006 receipts than anticipated. These resources, along with the funding available in FY 2007, provide an opportunity to address important, fundamental requirements that will enable us to position the County for future challenges. As such, I will address my recommendations for allocating the additional FY 2006 revenue as part of these budget recommendations.

Healthy revenue growth in the current fiscal year will allow us to address some critical unmet needs, as well as exercise fiscal prudence for the future. As part of the balance projected for the *FY 2006 Third Quarter Review*, I will be recommending that the Board use a portion to fully fund the Revenue Stabilization Fund (RSF). This is the reserve that the Board created in addition to the Managed Reserve, which is two percent of General Fund Disbursements. The intent of the Board in establishing the RSF was to provide a reserve at a level sufficient to permit orderly adjustment to changes resulting from sudden, drastic curtailment of revenue. Use of the RSF is only intended for times of severe economic stress. The target level for this reserve is three percent of total General Fund Disbursements in any given fiscal year. While Board policy has been to allocate a minimum of 40 percent of non-recurring balances identified at quarterly reviews to the RSF, we have only been able to fund it at \$62.7 million, or less than 70 percent of its target through the *FY 2005 Carryover Review*. In FY 2006, three percent requires an RSF balance of \$92.9 million. To fully fund the RSF would require an additional \$30.2 million. Current year revenue provides the opportunity to bring this reserve up to its target.

The importance of having such a reserve was reinforced this past fall when we saw the devastating impact that Hurricanes Katrina and Rita had on the Gulf Coast, and particularly in the City of New Orleans area where over half of the municipal workforce and virtually all of the 7,000 school district employees were laid off, with most services suspended. A lack of adequate reserves made these draconian steps unavoidable. To restore its tax base, New Orleans must attract residents back to the city. However, with little existing tax base, the city cannot provide the basic services needed. The availability of a rainy day fund in Jefferson Parish's largest city of Kenner (population 70,000)

has been credited with helping that city recover from the disaster since it was able to meet its payroll and provide essential services more quickly than other surrounding communities. In times of crisis, residents look to government – at the federal, state and local levels – to meet their needs. By fully funding the County's RSF as part of the *FY 2006 Third Quarter Review*, we are fortifying the foundation for future County services should a catastrophe of similar proportion befall our region.

Based on the many other challenges we face in terms of population growth, particularly among those age 65 and older, as well as increased public safety requirements that recognize the reality of the 21<sup>st</sup> Century, we are literally building for the future when we invest in facilities such as the Public Safety and Transportation Operations Center (PSTOC) which will be the hub of the County's 911 and emergency response, as well as new fire stations, School-Age Child Care (SACC) centers, and the expansion of the Courthouse, among other capital improvements. Mortar and bricks play a large part in this budget; however, shaping the future involves much more than just buildings. It requires people and programs to provide the necessary services. This budget recognizes the importance of taking a multi-year approach to meeting County needs. While we find ourselves in a relatively healthy period of revenue growth, we cannot assume that trend will continue. It is not a matter of 'if' the good times will end, but 'when?' Therefore, this budget has been prepared in such a way that it enables us to invest resources to meet our strategic priorities, while not over-committing revenue that would require significant retrenchment when economic conditions result in much lower revenue growth.

This budget also recognizes the impact of rising assessments on the homeowner. For the sixth consecutive year, average residential real estate assessments have increased by double-digits. This is consistent with the experience of other jurisdictions in the Metropolitan Washington area where most have seen average increases of close to 20 percent. Arlington County has already announced that the average value of residential properties in that jurisdiction rose over 18 percent this past year, while Loudoun County has seen an astounding increase of 28 percent. In Fairfax County, the Real Estate Tax base is projected to increase 22.70 percent and is comprised of a 19.76 percent increase in total equalization (the reassessment of existing residential and non-residential properties) and new construction of 2.94 percent. The good news is that non-residential equalization grew by 16.64 percent, compared to 12.74 percent in FY 2006. Residential equalization, however, continues to lead with a 20.57 percent increase, although it is down from 23.09 percent in FY 2006. In the past few years, growth in the residential base was the primary, and often the only source of funding for increasing County service requirements.

My proposed budget includes a significant cut of 7 cents in the Real Estate Tax rate, which reduces it from \$1.00 to \$0.93 per \$100 of assessed value and results in a savings of \$378.52 to the typical homeowner compared to the FY 2006 rate. However, even with this rate cut, the typical homeowner will still see an increase of \$544.03 or 12.1 percent over FY 2006 due to the assessment increase.

Despite the robust revenue growth, adherence to the Board's Budget Guidelines means that there are still considerable unmet needs. A total of 373 positions were requested by County agencies, which were given very restrictive guidance regarding additional staffing. The majority of these requests were well-justified and would enhance the level of service to citizens. However, in order to stay within the 5 percent cap, I was only able to support those positions associated with public safety and new facilities, as well as just 9 others for a total increase of 156 new positions. As I noted previously, we must be careful not to over-commit revenue as the current rate of growth is not likely to be sustainable. The following sections on the economy and state budget provide additional perspective for this approach.

## THE ECONOMY AND REVENUE

My proposed budget relies on projected revenue growth of \$269.3 million or 8.8 percent. Unlike recent years when rising real estate assessments accounted for nearly all revenue growth, we are seeing the favorable impact of the improving economy. This revenue growth is consistent with factors influencing the national, regional and local economies. It is important to note, however, that real estate revenue still accounts for over 77 percent of total revenue growth. The following sections summarize developments in the economy at the national, state, regional and local levels.

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

Characterizing the national economy over the past year has been difficult due to the up and down nature of many key indicators. The contradictory nature of various indicators is giving many economists sleepless nights. This can be seen in the following factors that either directly or indirectly influence the County's budget for FY 2007.

Consumer confidence took a big hit after Hurricane Katrina decimated the Gulf Coast in late August. According to the Conference Board, the Consumer Confidence Index, based on a representative sample of 5,000 U.S. households, fell to 98.3 in November 2005. It had registered 105.5 in August. Nevertheless, it rebounded to 103.8 in December and rose again in January to 106.3, its highest level since June 2002. Consumers' outlook for the next six months is more subdued, however. Those expecting business conditions to worsen increased to 10.5 percent from 9.1 percent, while those expecting business conditions to improve declined to 17.7 percent from 18.4 percent. Global tensions in Iraq and elsewhere are again driving up oil prices, which is also likely to temper consumers' confidence.

The national economy, as measured by real Growth in Gross Domestic Product (GDP) rose 3.5 percent in 2005, down from 4.2 percent in 2004, according to data released by the U.S. Department of Labor's Bureau of Economic Analysis. It is anticipated that fourth quarter GDP will be weakened somewhat by the impact of the major 2005 hurricanes and the drop-off in car sales after peaking over the summer as a result of special deals. However, inflation-adjusted consumer spending in November showed its strongest gain since July and holiday sales appear to have been healthy. In addition, the national unemployment rate for December 2005 decreased to 4.9 percent from 5.0 percent in November. Current forecasts are that GDP will slip to approximately 3 percent in 2006.

Inflation hit a five-year high of 3.4 percent in 2005, reflecting higher prices for fuel oil, gasoline, natural gas and electricity. However, core inflation, which excludes energy and food products, rose just 2.2 percent, suggesting that most businesses did not pass higher energy costs onto consumers by raising prices of other goods and services. Concern by the Federal Reserve that the economy may be close to overheating has resulted in the central bank gradually raising the target federal funds rate from 1 percent in June 2004 to 4.5 percent as of January 31, 2006. This marked the 14<sup>th</sup> consecutive quarter-percentage point increase since June 2004, and many analysts predict that the Fed will raise the benchmark rate at least once more, to 4.75 percent on March 28, 2006, the first meeting to be led by new Chairman, Ben S. Bernanke.

However, it is important to note that long-term bond yields are still below where they were when the Fed started to raise short-term rates, causing some economists concern that an inverted yield curve could signal an impending recession. Normally, long-term rates are greater than short-term rates. An upside-down pattern has historically meant that the bond market expects the Fed to start cutting interest rates at some point in the near future in order to stimulate a weakening economy. Some believe this could account for the low bond yields despite the Fed's 14 quarter-point rate hikes over the past year and half. An inverted yield curve has preceded the last five recessions. Yet it also occurred in 1995 and 1998, with no recession to show for it. Nevertheless, it raises the possibility that the economy could be vulnerable to a slowdown.



## ***The State Economy and Budget***

From coast to coast, state revenues are growing better than expected. Billion-dollar surpluses are welcome news for states after the economic downturn of 2001 forced them to close \$264 billion in budget gaps according to the National Association of State Budget Officers (NASBO). With the federal government expected to run up a record deficit of approximately \$400 billion for the fifth straight year, states have done what Washington could or would not do – cut programs, while increasing taxes, tuition bills and other user fees. The result has been a dramatic reversal in most of the 50 states. A survey by the National Conference of State Legislatures in November 2005 found that 48 states – all but Rhode Island and Louisiana – expect revenues to improve or at least remain stable for the next fiscal year. A similar survey in November 2002 showed that 38 states were anticipating a decrease in revenues.

Virginia and Maryland budget data reflect the national trend. Maryland's tax revenues have increased \$1.4 billion over the past three years, the biggest jump in state history. Virginia also ran up record revenues in 2005, leaving the state with a surplus of approximately \$1.8 billion. Nevertheless, years of budget cuts have created pent-up demand in a wide range of areas, from road improvements to school construction and corrections. States are also facing skyrocketing costs associated with Medicaid, the federal/state health insurance program for 52 million poor and disabled Americans. Capitalizing on recent revenue improvements, states are also putting money back into their rainy day funds.

The Commonwealth of Virginia is a prime example of rainy day fund replenishment. During the 2002 session, Governor Warner and the General Assembly closed a \$3.8 billion shortfall, yet still faced a pending \$6.0 billion deficit. Through use of the Rainy Day Fund, as well as a series of revenue increases and expenditure decreases, the Commonwealth was able to get its fiscal house in order and maintained its Triple A rating from all three bond rating agencies, one of only six states to achieve that rating. As Governor Warner noted, "...even with an economic recovery, states that did not address their underlying financial problems have been summarily downgraded – including three former Triple A states." The Commonwealth ended FY 2005 with a revenue surplus of \$544 million. General Fund revenue grew 14.8 percent, 4.1 percent over the mid-session forecast. Acknowledging that revenue growth of this magnitude is unsustainable, Governor Warner cautioned against using the revenue surplus to start new programs with ongoing commitments. Most of the state's surplus, \$402 million, will be set aside to meet a constitutionally required deposit to the state's Revenue Stabilization Fund (RSF). With this deposit, the state RSF will total approximately \$1.1 billion, close to the maximum level set by the Virginia Constitution.

Since taking office, newly elected Governor Tim Kaine emphasized that the Commonwealth must work diligently to meet its obligations to K-12 education, as well as strive to be a reliable partner in fully funding the Standards of Quality. In his inaugural address on January 14, 2006, he noted the growing challenge in reforming Medicaid funding, which after education, now represents the single biggest general fund program in state government that must be managed in order to control expenditures, without curbing access to services needed by poor and disabled Virginians. In recognizing the growing burden of property taxes, Governor Kaine stated that the Commonwealth should not pass unfunded mandates off on local governments and pledged to reject legislation that imposes new fiscal burdens which can be met only by increasing local property tax bills. He also indicated support for an amendment allowing cities and counties to exempt up to 20 percent of the value of an owner-occupied home from the Real Estate Tax bill, upon terms and conditions determined at the local level. The area that received the most attention in his address, however, was transportation. After holding 11 meetings with Virginians throughout the Commonwealth, Governor Kaine is proposing a number of transportation-related initiatives that will restrict the use of transportation funds for that purpose, better link land use decisions with transportation infrastructure, and identify long-term funding sources for transportation.

## ***The Regional and Local Economies***

The region's economy continues to be bolstered by rising federal procurement. According to Dr. Stephen Fuller, Director of George Mason University's Center for Regional Analysis, federal procurement in the region rose \$15 billion over the last two years. This boom in federal defense and technology spending helped create an estimated 82,000 jobs in the Metro area in 2005, the highest of all metro areas in the country. The center's forecast projects that while the Washington area will continue to outpace the rest of the country, with an increase of 75,000 jobs projected for 2006, the rate of job growth will move closer to the region's 10-year average of about 2 percent compared to almost 3 percent in 2005.

Regional economic growth is also anticipated to slow slightly from about 4.2 percent in 2005 to approximately 4.0 percent in the coming year as federal spending increases moderate. When presenting this forecast in January 2006, Dr. Fuller tempered his remarks with a cautionary note about the high cost of housing, which presents a challenge to businesses trying to recruit workers to the area. In addition, the Base Realignment and Closure (BRAC) process that is projected to bring approximately 20,000 jobs to Fort Belvoir is also anticipated to have an impact on the County's economy, stimulating demand for office space, housing and commercial development in the southeast part of Fairfax County.

Over the past year, the number of employed County residents increased by 25,034 or 4.5 percent. The County's October 2005 unemployment rate of 2.4 percent remained unchanged from the level reported one year earlier. The October 2005 unemployment rate in Virginia was 3.2 percent, which was a slight decrease from the October 2004 level of 3.3 percent. Nationally, the unemployment rate in October was 5.0 percent, down from 5.5 percent the previous year.

The most recent Fairfax County Coincident Index, which represents the current state of the County's economy, decreased to 133.49 in November for a loss of 0.71, extending its seesawing performance that characterized 2005. Compared to November 2004, the Coincident Index was up 3.15 percent, extending the Index's positive trend to a 24<sup>th</sup> consecutive month. The Fairfax County Leading Index, which is designed to forecast the performance of the County's economy nine to twelve months in advance, increased in November to 108.6 for a gain of 1.23 percent, reversing two consecutive monthly losses. These fluctuating data reinforce the belief that we must be cautious about committing too much of current revenue growth to support new initiatives.

## ***FY 2006 County Revenue***

Staff has been closely reviewing FY 2006 revenue receipts to date and has updated projections for the remainder of the fiscal year. As previously indicated to the Board in a memorandum dated December 30, 2005, FY 2006 revenue estimates assume a net increase of approximately \$68 million over the *FY 2006 Revised Budget Plan*, an increase of 2.3 percent. The majority of the increase is due to revenue categories that continue to react positively to improvements in the local and national economies. Revenue from investment interest is up nearly \$24 million more than anticipated as a result of interest rate increases by the Federal Reserve. Recordation Tax/Deed of Conveyance tax collections and Clerk Fees are projected to increase \$17 million over the revised budget plan due to the number and value of home sales and mortgage refinancings in the County. While growth in the number of home sales has slowed, the price of homes has sustained revenue growth in these categories, and mortgage refinancings have not slowed to the extent anticipated. Personal Property and Business, Professional and Occupational Licenses (BPOL) tax collections are strong, up over \$16 million based on vigorous economic activity and robust vehicle sales based on dealer incentives. The remaining \$11 million increase in projected revenue results from economic activity in other categories including Transient Occupancy Tax, Bank Franchise Tax, and Revenue from the Commonwealth and Federal Governments.

Details of these adjustments will be included in the *FY 2006 Third Quarter Review* that will be provided in March 2006 for the Board's consideration.

## ***FY 2007 County Revenue***

FY 2007 General Fund revenues total \$3.32 billion, an 8.8 percent increase over FY 2006. Based on the proposed tax rate reduction of 7 cents, Real Estate Tax receipts are anticipated to increase 11.8 percent and represent 59.6 percent of total revenue. All other revenue categories combined are forecasted to increase a solid 4.8 percent over FY 2006 levels, reflecting the moderate economic growth anticipated in the next fiscal year. In FY 2007, Other Local Taxes, including Sales Tax and Business, Professional and Occupational Licenses (BPOL) taxes account for an increase of \$17.7 million or 6.6 percent of the total increase, while Personal Property Taxes are projected to increase \$30.7 million or 6.2 percent over the *FY 2006 Revised Budget Plan*. The impact of interest rate increases will mainly be realized in FY 2006, but healthy returns are expected to continue into FY 2007 with Interest on Investments projected to increase \$5.6 million or 9.0 percent over the FY 2006 level.

The increase in residential assessments continues to be the focal point of County revenue growth. The FY 2007 Real Estate estimate is based on a 22.70 percent increase in the FY 2007 valuation of real property, reflecting a 19.76 percent increase in equalization and a 2.94 percent increase due to new construction. Not surprisingly, residential equalization contributes the largest component. The combination of strong job growth, a limited supply of homes and historically low interest rates have all contributed to the rise in home prices and as a result, the County's residential equalization increased 20.57 percent in FY 2007. All categories of residential property experienced double-digit increase in value for FY 2007. Since FY 2001, average house values have increased approximately 160 percent from \$208,126 to \$540,746 in FY 2007. A series of tax rate reductions over the last five years has offset a significant portion of this increase.

The FY 2007 increase in the non-residential Real Estate Tax base reflects an increase of 16.64 percent in equalization over the healthy increase of 12.74 experienced in FY 2006. Leasing of office space has remained strong over the past year and the County's overall office vacancy rate declined from 8.6 percent at year-end 2004 to 7.6 percent by mid-year 2005. However, because of the higher increase in residential equalization, the overall Commercial/Industrial percentage of the County's Real Estate Tax base is 17.22 percent in FY 2007, down from 17.36 percent in FY 2006. While this is the sixth consecutive decline, the percentage is stabilizing as the value of commercial properties has increased significantly over the last two years. This is a welcome sign that is needed in order to help reduce the burden on residential taxpayers.

The table on the following page summarizes General Fund Disbursements proposed for FY 2007. Of particular note is the large ending balance of \$201.29 million projected for FY 2007. This reflects the strong revenue growth anticipated to continue into FY 2007, in conjunction with expenditures constrained to meet the Board's Budget Guidelines. The resulting balance is available for a range of needs from compliance with Governmental Accounting Standards Board (GASB) 45 requirements to safety enhancements at bus shelters and bus stops, as well as for the Board's consideration for other unfunded needs or additional tax relief. Details on these various reserve proposals are included later in this budget message.

**Summary General Fund Statement**  
(in millions of dollars)

	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase (Decrease) Over Revised	Percent Inc/(Dec) Over Revised
<b>Beginning Balance <sup>1</sup></b>	<b>\$177.53</b>	<b>\$61.95</b>	<b>(\$115.58)</b>	<b>(65.10%)</b>
<b>Revenue <sup>2</sup></b>	\$3,050.16	\$3,319.45	\$269.29	8.83%
<b>Transfers In</b>	\$2.60	\$2.41	(\$0.20)	(7.54%)
<b>Total Available</b>	<b>\$3,230.29</b>	<b>\$3,383.81</b>	<b>\$153.51</b>	<b>4.75%</b>
<b>Direct Expenditures</b>	\$1,123.03	\$1,166.55	\$43.52	3.88%
<b>Transfers Out</b>				
School Transfer <sup>3</sup>	\$1,431.34	\$1,517.22	\$85.88	6.00%
School Debt Service	130.28	142.69	12.41	9.53%
<i>Subtotal Schools</i>	\$1,561.62	\$1,659.91	\$98.29	6.29%
Metro	\$21.32	\$21.32	\$0.00	0.00%
Community Services Board	90.98	96.31	5.33	5.86%
County Transit Systems	24.15	30.70	6.55	27.13%
Capital Paydown	41.11	16.15	(24.96)	(60.72%)
Stormwater Management Program <sup>4</sup>	17.90	0.00	(17.90)	(100.00%)
Penny for Affordable Housing <sup>4</sup>	17.90	0.00	(17.90)	(100.00%)
Information Technology	15.78	16.04	0.26	1.66%
County Debt Service	98.72	112.81	14.09	14.28%
Other Transfers	85.05	62.74	(22.32)	(26.24%)
<i>Subtotal County</i>	\$412.90	\$356.05	(\$56.84)	(13.77%)
<b>Total Transfers Out</b>	<b>\$1,974.52</b>	<b>\$2,015.96</b>	<b>\$41.45</b>	<b>2.10%</b>
<b>Total Disbursements</b>	<b>\$3,097.54</b>	<b>\$3,182.51</b>	<b>\$84.97</b>	<b>2.74%</b>
<b>Ending Balance</b>	<b>\$132.75</b>	<b>\$201.29</b>	<b>\$68.54</b>	<b>51.63%</b>
Less:				
Managed Reserve	\$61.95	\$63.65	\$1.70	2.74%
Reserve for School Replacement Requirements (School Buses, Computers, Hurricane Katrina Related) <sup>5</sup>	\$1.00			
Reserve for Environmental Projects <sup>6</sup>	\$0.50			
Reserve for FY 2006 Third Quarter Review <sup>7</sup>	\$69.30			
FY 2007 Reserve for GASB 45 Requirements <sup>8</sup>		\$10.20		
FY 2007 Reserve for Jennings Courtroom Renovations and Elevator Modifications <sup>8</sup>		\$15.55		
FY 2007 Reserve for Construction Inflation Adjustments <sup>8</sup>		\$12.00		
FY 2007 Reserve for County Entryway Signage Enhancements <sup>8</sup>		\$0.50		
FY 2007 Reserve for Land Acquisition/Facility Opportunities <sup>8</sup>		\$8.00		
FY 2007 Reserve for Critical Board Projects <sup>8</sup>		\$10.00		
FY 2007 Reserve for Safety Enhancements at Bus Shelters and Bus Stops <sup>8</sup>		\$10.00		
FY 2007 Reserve for Capital Renewal Projects <sup>8</sup>		\$11.84		
FY 2007 Reserve for Board Consideration <sup>8</sup>		\$56.85		
Managed Reserve Adjustment if Reserves moved to Disbursements <sup>8</sup>		\$2.70		
<b>Total Available</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<sup>1</sup> The FY 2006 Revised Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2005 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2006 Revised beginning balance reflects a net increase in available balance of \$1,347,508 based on an increase of \$1,851,508 in revenue offset by an increase of \$504,000 in expenditure requirements.

<sup>2</sup> *FY 2006 Revised Budget Plan* revenues reflect an increase of \$67,952,522 based on revised revenue estimates as of November 2005. The *FY 2006 Third Quarter Review* will contain a detailed explanation of these changes.

<sup>3</sup> In accordance with Board adopted guidelines, the proposed County General Fund transfer for school operations in FY 2007 totals \$1,517,218,089, an increase of \$85,880,269, or 6.00 percent, over the *FY 2006 Revised Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 9, 2006 is \$1,557,385,479, an increase of \$126,047,659, or 8.81 percent, over the FY 2006 transfer level.

<sup>4</sup> As part of the FY 2007 Advertised Budget Plan, the approximate value of one penny of the real estate tax rate for both Fund 318, Stormwater Management Program, and Fund 319, The Penny for Affordable Housing Fund, will be reflected as revenue in the funds instead of as a transfer in from the General Fund.

<sup>5</sup> As part of their deliberations on the *FY 2005 Carryover Review*, the Board of Supervisors identified funding of \$1.0 million to be held in reserve pending Fairfax County Public Schools identification of one-time items such as computer and bus replacement priorities and unexpected costs associated with Hurricane Katrina.

<sup>6</sup> As part of their deliberations on the *FY 2005 Carryover Review*, the Board of Supervisors identified funding of \$500,000 to be held in reserve for environmental projects pending Board of Supervisors' approval of plans for use of the funds. The list of projects was provided to the Board on September 15, 2005, and the reserve amount of \$500,000 will be appropriated at the *FY 2006 Third Quarter Review* in accordance with this list.

<sup>7</sup> As part of the FY 2007 Advertised Budget Plan, the County Executive recommends utilizing the \$69.3 million FY 2006 Third Quarter reserve to fully fund the County's Revenue Stabilization Fund and provide funding for previous board actions, protection and maintenance of the County's infrastructure, and new facility requirements. For further details, see the Budget Highlights section in the Overview volume of the FY 2007 Advertised Budget Plan.

<sup>8</sup> As part of the FY 2007 Advertised Budget Plan, the County Executive recommends various reserves to address requirements that could not be funded within the Board adopted guidelines for County growth. These reserves represent opportunities for investment and include funding to begin to address the County's GASB 45 liability, funding for courtroom renovations and elevator replacement at the Jennings building, funding to cover escalation in construction costs for County facilities, funding to implement recommendations regarding safety enhancements at bus shelters and bus stops, and funding to allow the Board of Supervisors to provide additional tax relief or fund consideration item requests.

## SPENDING REQUIREMENTS

There are a number of factors that influenced the prioritization of spending requirements supported in the FY 2007 Advertised Budget Plan. These factors shape the identification and provision of County services now and in the future. Some of these factors, such as our continued commitment to quality education have been a mainstay of Fairfax County and reflect a long-standing budget priority. Others, including the growing urbanization of the County and the need for homeland security enhancements, are more recent challenges that have sometimes taken precedence over other County needs. As noted earlier, events of the past year have reinforced the need to establish and maintain adequate reserves and facilities, as well as ensure stable funding sources for long-term County needs such as stormwater management and affordable housing. Funding the opening of new facilities completes a commitment made to citizens regarding the provision of essential County services. Finally, the cost of doing business in today's world impacts budget development. Inflation, the rising cost of fuel, compensation obligations and our regional responsibilities all contribute to County budget growth. These factors are outlined below, but are followed by a more comprehensive section on funding initiatives for FY 2007 by Board Priorities and County Vision Elements. Additional details are contained in the Budget Highlights section of this volume immediately following this transmittal message.

**Commitment to Quality Education:** As always, the greatest share of the County budget is dedicated to Fairfax County Public Schools (FCPS). The County transfer for operations and debt service makes up over 52 percent of the total County budget. The transfer for School Operations is \$1.5 billion and represents an increase of \$85.9 million or 6.0 percent in accordance with the Board's Budget Guidelines. One-half of all increases in the total County budget over the past few years have been focused on FCPS requirements. Cost drivers such as growth and changes in the student population, steps necessary to comply with federal and state mandates, and the cost of attracting and retaining high-performing teachers have all played a role in the need for increased education funding.

**Urbanization and Homeland Security Pressures:** The increasing urbanization of Fairfax County creates conditions more commonly seen in large cities. In fact, if the County were a city, it would be the 10<sup>th</sup> largest, with a population greater than Atlanta, Boston or Charlotte. Conditions such as homelessness, gangs, neighborhood blight, etc. that are typically associated with inner cities are present in Fairfax County. Our challenge is to find ways to address these conditions before they worsen.

Fairfax County's increasing urban nature, proximity to Washington, D.C. and the homeland security issues inherent in the County's location highlight the need to increase staff and resources for our public safety departments. Additional police patrol staffing at a cost of \$5.6 million, as well as \$3.3 million for the addition of a fourth person on each rescue company are intended to improve response, meet recommended minimum staffing levels and enhance emergency operations. Competitive compensation for public safety personnel is essential if we are to attract and retain trained, talented and professional staff. Salary adjustments totaling \$21.4 million are included for public safety personnel. Likewise, improvements to public health and bioterrorism monitoring and reaction capabilities are necessary at a cost of \$0.7 million given the wide range of threats we face from nature such as pandemics, as well as terrorist cells worldwide.

While for the most part, homelessness remains a hidden problem in Fairfax County, our homeless population totaled almost 2,000 for the past few years according to the Fairfax County Council on Homelessness. In October 2005, the Board of Supervisors endorsed the Council's new strategic plan to end homelessness in 10 years. This plan will be the County's first comprehensive strategy to end homelessness and will emphasize prevention and intervention, as well as ways to provide housing and social services. The Board's dedication of one penny on the Real Estate Tax rate, or \$21.9 million, will assist in this strategy by supporting the preservation of affordable housing.

In another sign of increasing urbanization, zoning and health-related complaints have grown markedly over the past few years and are unlikely to abate, given the continuing trends in aging housing stock, population growth and rising housing costs. Zoning-related complaints increased 22.7 percent from FY 2003 through FY 2005 with no increase in the number of inspectors assigned to respond. To ensure timely and seamless service, funding of \$0.5 million is included for a Combined Community Inspector Program with five cross-trained property maintenance inspectors to address the most commonly lodged complaints relating to residential property maintenance: blight, nuisance conditions and neighborhood tension relating to these conditions.

**Enhancements to County Financial and Facility Resources:** With mortgage rates increasing as a result of the Federal Reserve raising the federal funds rate, the real estate market nationwide and locally is showing signs of slowing. Properties are remaining on the market longer and bidding wars are not as common. Such signs signal a long-awaited cooling that is expected to gradually result in lower assessment increases in future years. While this is welcome news for many, it alerts us to the reality of slowing real estate revenue growth. The Board of Supervisors' cautious approach in recent years to control budget growth and focus available long-term dollars on strategic priorities will need to continue if we are to sustain current programs and services in a period of lower revenue growth.

As part of the FY 2006 Adopted Budget Plan, the Board approved the dedication of the value of one penny on the Real Estate Tax rate each for Affordable Housing and Stormwater Management. In FY 2006, the value of a penny is \$17.9 million. Based on increasing assessments, it will be \$21.9 million for FY 2007, resulting in an increase of \$4.0 million for each of these programs, which have been working aggressively in FY 2006 to develop comprehensive plans for using this revenue to address their respective challenges. On November 21, 2005, the Board of Supervisors endorsed the Overriding and Guiding Principles for The Penny for Affordable Housing Fund. The penny for Stormwater Management will be spent on the County's stormwater system, which includes 1,400 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, and 1,100 stormwater management ponds, and is strained by an aging infrastructure and rapid urbanization that has occurred over the past 20 years. This, in combination with higher water quality standards that must now be addressed by local governments, requires a significant, multi-year investment in terms of funding and staff resources.

Fully funding the reserve known as the Revenue Stabilization Fund is a necessity that has been recommended as a primary use of FY 2006 revenues. Another fiscal challenge facing Fairfax County is implementation of Government Accounting Standards Board (GASB) Standard 45. This accounting standard requires that non-pension benefits for retirees, such as retiree health care, be shown as an accrued liability in the budget, similar to pension benefits. Rather than using pay-as-you-go for retiree benefits as many local governments currently do, GASB 45 requires that we estimate the future value of such benefits and then calculate an actuarially derived yearly expense to be shown in the budget. Since Fairfax County has annual revenue in excess of \$100 million, we are required to begin to implement GASB 45 by FY 2008. Failure to fund the calculated annual liability may have audit and credit consequences. A preliminary valuation as of January 1, 2005 estimated the County's actuarial accrued liability (excluding the Schools' portion) at approximately \$191 million. Estimates are that approximately \$10 million annually will be required for FY 2007 to begin to address implementation of this standard.

**Opening New Facilities:** Staffing, operating expenses and equipment costs impact budget growth. The book buy for two new libraries, Burke and Oakton, must be completed in FY 2007 to ensure that the facilities open on time. Funding of \$9.3 million is included for maintenance, security and operations staff for the new Courthouse expansion well during FY 2007, as is \$0.3 million for maintenance staff to monitor and oversee systems installment during the construction of the new Public Safety and Transportation Operations Center. Funding of \$0.8 million is provided to staff new School-Age Child Care (SACC) rooms made available as a result of school renovation or

reallocation of space, as well as \$0.1 million for Clinic Room Aides in new schools. Whenever possible, one-time costs, such as initial library book buys, are funded with one-time resources available as part of the *FY 2006 Third Quarter Review*.

**The Cost of Doing Business:** High fuel costs are also having an impact on the County's annual budget. While Fairfax County pays approximately \$0.15 less per gallon than commercial prices as a result of a wholesale purchasing program through the Metropolitan Washington Council of Governments, the impact of rising prices, exacerbated by Hurricanes Katrina and Rita, which reduced production capacity, is projected to be approximately \$5.4 million in FY 2007. Agencies have taken steps to conserve fuel; however, providing basic services will mean that this operating cost will continue to grow as the market drives price increases. Utility costs are also affected and will require an increase of \$0.8 million in the FY 2007 budget. Compensation and benefits increases necessary to meet ongoing obligations, as well as keep our programs relatively competitive also influence budget growth. Non-public safety employees' compensation is projected to increase \$10.8 million as part of the Pay for Performance program. An increase of \$14.8 million is included for fringe benefits such as health insurance, social security and retirement for the County workforce.

### ***Opportunity for Making FY 2006 Investments***

As noted previously, FY 2006 receipts are higher than projected, with additional revenue of approximately \$68 million anticipated. It is imperative that we take advantage of these higher than anticipated revenues to begin to address some critical issues. As the Board is aware, the local economy routinely waxes and wanes, and even though the County is likely to enjoy a healthy economy in FY 2006 and perhaps into FY 2007, we will surely experience economic downturns or other unforeseen events in the future. In addition, the additional revenue can be used to address infrastructure improvements or one-time facilities requirements, as well as a number of adjustments based on previous Board action. Major recommendations on the use of higher FY 2006 revenues are listed below and will be included in the *FY 2006 Third Quarter Review*:

- Fully fund the County's Revenue Stabilization Fund (RSF), which after six years, is still less than 70 percent of the reserve target. Standard and Poor's, in a recent review of Triple AAA counties nationally, found that Fairfax County had the lowest general fund reserves of all AAA-rated counties in the nation. Fully funding the RSF requires an additional \$30.2 million.
- Provide funding for previous Board decisions in the amount of \$7.0 million including adjustments to the County's holiday pay policies, deferred Carryover funding for the Wiehle Avenue/Reston Transportation Study and the Burke Centre Virginia Railway Express trail, the County share for the Child Care Assistance and Referral program to maintain current enrollment levels in the County's subsidized child care program even with the implementation of a waiting list of additional children, and \$1.0 million resulting from the Board's acceptance of the Lorton Arts Foundation's financing plan.
- Finance maintenance and infrastructure improvements based on current requirements in the amount of \$9.0 million. Additional FY 2006 revenues provide an opportunity to address deferred maintenance and capital renewal projects in County facilities, address significant security and safety issues in the County's enterprise data center, and provide emergency funding in the event of HVAC or other large systems failures.
- Allocate funding in support of new facilities in the amount of \$14 million. This includes the second year of the book buy for the new Oakton and Burke libraries, apparatus and equipment for the new Wolf Trap Fire Station, the transitional housing unit component of the new Katherine K. Hanley Homeless Shelter, and stabilization and maintenance requirements based on the County's assumption of the Burkholder and Belle Willard facilities to be transferred from the Schools in FY 2006. The Belle Willard facility provides an ideal, much-needed replacement



site for the County's health laboratory, so funding is recommended in FY 2006 to renovate the site for the relocation of this lab from rented space. In addition, funding is recommended to accommodate the addition of the Dranesville District Supervisor's office as part of the Dolley Madison Library renovation, which will free up essential space for police station expansion where the current office is located.

Funding for a number of other one-time organizational requirements including disaster recovery and storage enhancements for the County's information technology systems will be detailed as part of the *FY 2006 Third Quarter Review*.

### ***FY 2007 Disbursements***

In developing recommendations for FY 2007 disbursements, I used the Board of Supervisors' Priorities and the County Vision Elements to guide the strategic allocation of resources. The following is a summary of key funding priorities for FY 2007. Additional details may be found in Volumes 1 and 2 of the FY 2007 Advertised Budget Plan, as well as the Budget Highlights section in this Overview Volume immediately following this section.

### **Support for Education**

The greatest share of the budget is dedicated to Fairfax County Public Schools (FCPS), the transfer for which will increase \$85.88 million or 6.00 percent, from \$1,431.34 million to \$1,517.22 million. However, the School Board's budget request includes an increase in the General Fund Transfer of \$126.05 million or 8.81 percent, which exceeds the Board of Supervisors' 6.00 percent guideline by \$40.17 million. When compared to most other school systems in Virginia, Fairfax County funds a much larger portion of its school budget with local funds. The average school division in Virginia receives approximately half of its financial support from its local government, while County funding comprises three-quarters of FCPS' budget. We will continue to work with the School Board and FCPS staff in a spirit of cooperation in order to maintain our high quality system of public education, while ensuring that we are fiscally responsible. In addition to the operating transfer of \$1,517.22 million, an additional \$142.69 million is included for School Debt Service to fund school construction. This represents over 52 percent of total General Fund Disbursements. The County also provides additional support for the Schools in the amount of \$56.62 million for programs such as Head Start, School Health, School Resource Officers, School Crossing Guards, after-school programming, field maintenance and recreational programs, among others.



All of the major investments in the FY 2007 Advertised Budget Plan are tied to other Board Priorities and County Vision Elements. They are highlighted below and on the following pages.

### **Maintaining Safe and Caring Communities**

\$1.7 million and 8/8.0 SYE positions are associated with the creation of a 7<sup>th</sup> Battalion to ensure appropriate oversight, management and control of the increasing complement of field personnel and will lower the station-to-battalion ratio.

\$3.3 million is for 32/32.0 SYE positions, supplies and equipment associated with the addition of a fourth person to each of the Fire and Rescue Department's rescue companies by allowing crew members the ability to operate in separate teams of two in order to conduct tactical assignments such as forcible entry, primary search and fire attack and to allow for quicker extrication of trapped victims. This is consistent with National Fire Protection Association standards.

\$4.2 million is for the addition of 24/24.0 SYE positions assigned to Patrol to support the County's eight District Police Stations to reduce response times, further develop community policing concepts, engage residents in partnering to reduce crime and conduct officer safety training, as well as provide 5/5.0 SYE Police Lieutenants who will be deployed to provide a 24-hour, 365-day sworn Police presence at the Public Safety Communications Center to serve as a liaison for operational issues as they relate to communication and the deployment of resources for emergency incidents.

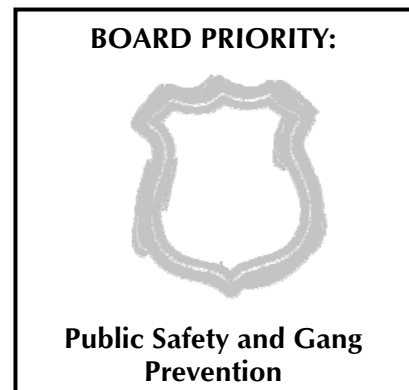
\$0.9 million is for the addition of 6/6.0 SYE positions for the Criminal Investigations Bureau to provide additional investigative support in the areas of fraud/financial crimes and identity theft, organized crime, narcotics, and other investigations as needed including unsolved homicides, rapes, abductions and other sexual predator crimes.

\$0.5 million is recommended for 5/5.0 SYE positions to perform a range of critical functions within the Police Department, including recruitment, Property and Evidence Room management, and information technology support.

\$0.3 million is for the addition of 3/3.0 SYE Animal Control Officers to respond to an increasing number of calls for service that involve animal-related events and have a public safety and health impact, including enforcement of pet licensing and inoculation violations, wildlife and exotic animal calls, firearm permit inspections, and hunting and fishing violations.

\$2.4 million supports the expansion of after-school programming to provide middle school youth with diverse educational, social and recreational opportunities in a supervised environment by expanding services from three days per week to five days per week, a minimum of two hours per day, at Fairfax County middle schools. This funding will allow for full implementation of the program one year earlier than originally anticipated.

\$0.1 million is included to expand the Youth Worker Program, originally initiated in the summer of 2005 in the Falls Church, Baileys and Annandale areas where selected County teens assess and make recommendations for improvement to existing youth services in Fairfax County with specific emphasis on the effectiveness of these services in reaching youth at risk for gang involvement.



\$9.3 million is included for 16/16.0 SYE positions, as well as operating expenses such as moving costs, utilities and courtroom technology, and capital equipment associated with the expansion of the Courthouse anticipated to be complete in April 2007 to consolidate court services, reduce overcrowding, allow after-hour access to some functions, and provide additional courtroom space. Additional positions are required in the Facilities Management Department, the Office of the Sheriff, the Department of Information Technology and the Office of Public Affairs. The additional staff are essential to adequately operate the expanded facility.

\$15.6 million is recommended for a 4.25 percent Market Rate Adjustment for public safety personnel including Police, Sheriff, and Fire and Rescue Department employees to maintain pay competitiveness in the future and avoid the need for large-scale adjustments to catch up with the market.

\$3.4 million will provide a 2.0 percent across-the-board salary adjustment for uniformed Fire and Rescue personnel based on a review of neighboring jurisdictions in order to attract and retain highly qualified staff.

\$2.0 million is provided for merit increments for those public safety employees eligible to receive them based on grade and step.

\$0.4 million is included to adjust shift differential and holiday pay to be more comparable with surrounding jurisdictions in order to enhance recruitment and retention.

\$1.2 million has been included to support the Little River Glen Adult Day Health Care Center and the Braddock Glen Assisted Living Facility to provide an alternative to nursing home placement for adults with disabilities and seniors, as well as respite for family caregivers and offer 60 assisted living units for low and moderate income seniors, enabling them to remain in the County and close to family.

\$0.1 million is for 2/1.27 SYE Clinic Room Aides and operating expenses associated with the opening of West Fairfax Elementary School and increased enrollment at Westfield High School to provide first aid and care to sick and injured students, administer medication, and conduct hearing and vision screenings for students in Fairfax County Public Schools.

\$0.2 million is for 2/2.0 SYE Public Health Nurses II and operating expenses associated with additional Health Department support for the Fairfax County Public Schools in order to reduce the ratio of students to Public Health Nurses from 3,036:1 to 2,895:1 and increase the student health plan completion rate from 36 percent to 62 percent.

\$0.2 million is included for 1/1.0 SYE Management Analyst II and 1/1.0 SYE Community Health Specialist to support the Medical Reserve Corps, a function currently supported by a grant that expires in FY 2006, in order to organize over 3,000 trained volunteers who staff and operate vaccination or medication-dispensing sites across the County should a bioterrorist event, such as anthrax or smallpox, or a naturally occurring epidemic, such as pandemic flu, require such intervention.

\$0.2 million is provided for 1/1.0 SYE Public Health Nurse II and 1/1.0 SYE Community Health Specialist who are associated with the Health Department's Communicable Disease/Epidemiology Program to prevent epidemics and the spread of disease, and to promote and encourage healthy behaviors.

\$0.1 million for 1/1.0 SYE Management Analyst III will provide much-needed capacity for the Health Department to address critical needs including development of a community-wide strategic planning tool known as "Mobilizing Action through Planning and Partnerships;" a pandemic flu plan with isolation and quarantine components; a public health action plan for reversing the upward trend of obesity and overweight individuals in the community; and a strategic review of the school health program.

\$0.2 million is provided for 1/1.0 SYE Environmental Health Specialist II and 1/1.0 SYE Environmental Health Specialist III to provide the industrial hygiene expertise needed to collaborate more effectively with the Fire and Rescue Department to mitigate incidents involving chemical hazards.

\$4.1 million has been included to address higher numbers of children enrolled in the Child Care Assistance and Referral program consistent with FY 2006 requirements.

\$0.8 million is provided for 12/9.72 SYE positions that are associated with opening four new School-Age Child Care rooms at Oak Hill Elementary and the new West Fairfax Elementary School scheduled to open for the 2006-2007 school year.

\$0.2 million has been included for 2/2.0 SYE positions to provide nurse practitioner services in the five homeless shelters located throughout the County.

\$1.2 million, including \$700,000 for operating expenses for six months and \$500,000 in one-time start-up costs, has been included for the Katherine K. Hanley Family Shelter, scheduled to open in April 2007 to provide comprehensive emergency shelter services to approximately 20 homeless families, a majority of whom are children.

\$0.1 million is provided to offset the loss of grant funding for The Enterprise School, the only public/private partnership for alternative schools.

\$0.3 million is included for 7/7.0 SYE positions and operating expenses for the Public Safety and Transportation Operations Center scheduled to open November 2007. This 24 x 7 facility requires 6/6.0 SYE Facilities Management Department positions to staff an Operations and Maintenance satellite shop to address the maintenance and repair needs of the critical mechanical and electrical systems. In addition, 1/1.0 SYE General Manager, the costs of which will be shared by Fairfax County and the Virginia Department of Transportation, will ensure the coordination of facility use and resources.



### **Building Livable Spaces**

\$21.9 million, or the value of one penny on the Real Estate Tax rate, is included in The Penny for Affordable Housing Fund to preserve and create affordable housing opportunities.

\$0.1 million is associated with 1/1.0 SYE Geographic Information Spatial (GIS) Analyst III in the Department of Housing and Community Development who will develop and manage databases containing GIS information that will be used in designing creative approaches to neighborhood redevelopment and to attract private development and investment in support of revitalization activities.

\$0.5 million is provided for 5/5.0 SYE positions and operating expenses associated with the new Combined Community Inspector Program to more quickly and comprehensively respond to increased zoning and health-related complaints by creating a one-stop program and eliminating many of the cross-agency referrals that have occurred in the past since many complaints involve violations that cut across traditional agency lines of responsibility.

\$0.1 million and 1/1.0 SYE position is associated with the opening of CLEMYJONTRI Park, the County's first fully accessible playground serving disabled children in McLean, as well as Turner Farm in Great Falls to provide opportunities for equestrian activities.

\$0.9 million is included to implement policies developed by the multi-agency Walk-on Use committee to ensure access for scheduled use of County fields and prevent the damaging impact that results from unauthorized use.

\$5.0 million is included for athletic field maintenance. Of this amount, \$0.9 million is supported by Athletic Field Application Fees. This funding will support athletic field maintenance, synthetic turf field development and custodial support.

\$2.0 million is included for increased debt service (principle and interest payments) to support an increase of \$75.0 million per year for increased bond sale capacity. The FY 2007 County Transfer for Debt Service totals \$255.5 million, an increase of \$26.5 million or 11.6 percent over the FY 2006



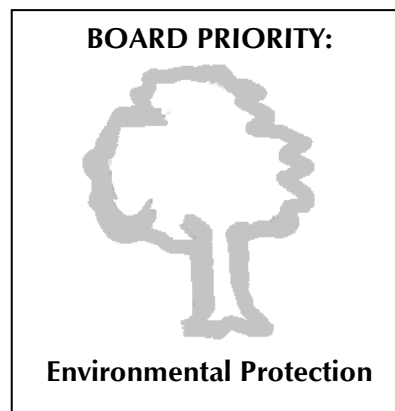
Revised Budget Plan amount of \$229.0 million, and with other revenue and transfers in, supports \$261.97 million in Debt Service Requirements.

 **Practicing Environmental Stewardship**

\$21.9 million, or the approximate value of one penny from the County's Real Estate Tax, has been included for prioritized stormwater capital improvements to the County's stormwater system to protect public safety, preserve home values and support environmental mandates such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways.

\$0.2 million for 3/3.0 SYE positions and fringe benefits is associated with the enhanced Stormwater Management Program to manage over 100 new stormwater construction contracts.

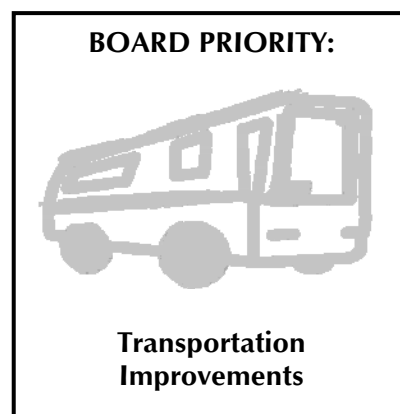
\$0.2 million is for 2/2.0 SYE positions for the Developer Default Program to address situations where, as a result of economic conditions in the construction industry, some developers do not complete required public facilities such as walkways, storm drainage improvements, and roads to the required level for acceptance by the state. Due to the increasing number of developer projects going into default, these positions are necessary in order to bring projects to completion in a timely manner.



 **Connecting People and Places**

The total Fairfax County requirement (subsidy) for Washington Metropolitan Area Transit Authority (WMATA) Operating Expenses totals \$61.1 million, an increase of 7.3 percent over the *FY 2006 Revised Budget Plan* and supports Metrorail, Metrobus and MetroAccess (paratransit) service. However, it should be noted that the General Fund Transfer of \$19.5 million is being held flat at the *FY 2006 Revised Budget Plan* level.

\$6.6 million or an increase of 27.1 percent for County Transit Systems will enable the FAIRFAX CONNECTOR to maintain FY 2006 levels of service, as well as provide support for several new requirements. The total FY 2007 General Fund Transfer for Fund 100, County Transit Systems, is \$30.7 million. Of the increase, \$4.2 million supports a 4.5 percent contractual adjustment for the FAIRFAX CONNECTOR, significant costs associated with higher fuel prices, as well as the continued transition to ultra low sulfur diesel fuel. An additional \$1.1 million supports the new Reston Town Center Transit Center, SmarTrip fareboxes on CONNECTOR buses, emergency preparedness initiatives, full-year funding of the Virginia Railway Express (VRE) Burke Library shuttle, and the County's VRE subsidy increase due to higher fuel costs, insurance premiums and rail car replacement.



\$0.3 million is included for 3/3.0 SYE Transportation Planner III positions in the Department of Transportation to address substantial workload-related issues including the Residential Traffic Administration Program, which is primarily associated with an increase in requests for the creation of Community Parking Districts; serve as Metrobus Service Planner for the County to develop and update five-year service plans, as well as coordinate ongoing operational issues with WMATA; and administer and provide oversight of FAIRFAX CONNECTOR contract service delivery operations.

\$16.8 million, which includes a General Fund transfer of \$16.0 million and interest income of \$0.8 million, is provided for initiatives that meet one or multiple priorities established by the Senior Information Technology Steering Committee.

\$2.4 million is included for Technology Infrastructure Services to support the operation and maintenance of the County computer center and server platforms 24 hours a day, seven days per week; the safeguarding of County software license obligations, data repositories and information assets; additional security measures for daily operations and incident investigation required to further protect the County from unauthorized entry into County systems, attacks, viruses, data destruction and other cyber threats; the maintenance of County data and radio communication networks; and the upgrade of desktop computers to remain consistent with advancements in technology required for service delivery.



### **Creating a Culture of Engagement**

\$8.2 million represents the General Fund transfer to support the first year of the next two-year cycle in the Consolidated Community Funding Pool (CCFP) and reflects a 10 percent increase over the FY 2006 General Fund transfer level to leverage nonprofit organizations' resources to meet community challenges.

\$11.1 million is provided through Fund 119, Contributory Fund, to various nonsectarian, nonprofit or quasi-governmental entities for the purpose of promoting the general health and welfare of the community.

\$2.4 million is included for five separate countywide senior initiatives including \$500,000 to support the Fairfax County CARE Fund, a project to address current shortages in low-income, assisted living facilities; \$400,000 to support a new long-term care non-profit that will integrate the various long-term care support programs in the community, build capacity and develop a single, coordinated long-term care system that will be easier for families to navigate when seeking the most effective care for their loved ones; \$300,000 in recurring funds to leverage additional resources and specifically fund late-stage Alzheimer's care in the community through a contractual arrangement with the Alzheimer's Family Day Center; \$915,000 for the Senior Plus Program in order to provide services for senior adults who require a higher level of assistance to participate in senior activities within existing Senior Centers; and \$300,000 to support the proposed Fairfax County Incentive Fund to widen the array of services available by providing grants to community organizations to stimulate the development of self-sustaining initiatives that will build additional long-term care options for seniors and adults with disabilities in underserved communities.



### **Maintaining Healthy Economies**

\$0.3 million is included, but is offset by revenue associated with fees charged to inmates, in order to place all inmates currently in the Work Release Program and Electronic Incarceration Program on an active Global Positioning System tracking system. These programs allow otherwise incarcerated individuals an opportunity to earn income to offset their housing and service costs, pay restitution, child support, and/or other financial assistance to their families.

\$0.5 million is for 4/4.0 SYE positions in the Department of Information Technology to manage the day-to-day tactical implementation, support, maintenance and customer service of the County's information technology environment and systems; manage the wireless services and infrastructure for voice and data applications; provide the needed support for the County to continue its role in regional interoperability initiatives, both in the Commonwealth and in the National Capital region; and continue to provide 24 x 7 secure, reliable e-government services to the residents and business partners of Fairfax County, as well as support new security initiatives.



## Exercising Corporate Stewardship


\$5.4 million is primarily for higher fuel prices as a result of market conditions, coupled with the County's ongoing conversion to ultra low sulfur diesel fuel. Of the total fuel increase, \$1.9 million is associated with FAIRFAX CONNECTOR needs.

\$0.8 million is associated with higher utility costs based on projections for the County's participation in the regional natural gas contract through the Washington Metropolitan Council of Governments, and the second year of a two-year contract for Fairfax County to purchase 5 percent of its energy for County government buildings from wind energy.

\$10.8 million is provided in order to continue the Pay for Performance program for over 8,000 non-public safety employees.

\$14.8 million or 8.2 percent over the *FY 2006 Revised Budget Plan* of \$180.30 million is included for Fringe Benefits, including Health Insurance, Dental Insurance, Social Security, Retirement and the transfer for the Retiree Health Benefits subsidy.

**BOARD PRIORITY:**



**Revenue Diversification to Reduce the Burden on Homeowners**

In order to cover anticipated expenditures in FY 2007 and maintain essential reserves, an increase in the annual Refuse Collection fee from \$270 to \$315 is required for approximately 40,000 customers who receive this service.

The Availability Fee charged to new customers for initial access to the sewer system will increase from \$5,874 to \$6,138 for single-family homes based on current projections of capital requirements and is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2005 through June 30, 2010. The Sewer Service Charge will increase from \$3.28 to \$3.50 per 1,000 gallons of water consumption in FY 2007. This equates to a 6.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$16.72.

## INVESTMENT OPPORTUNITIES

FY 2007 revenue growth allows for the Board's consideration of a number of reserves to address longer term County liabilities, as well as provide investment opportunities for infrastructure requirements. In order to remain within the Board's FY 2007 Budget Guidelines, these proposals are not funded in my recommended budget, but are provided for the Board's discussion and deliberation. Additionally, a portion of these funds could be used for further Real Estate Tax rate reductions. However, I strongly caution against the allocation of *all* available funding to reduce the tax rate. It is essential that we look at tax rate scenarios over a number of years rather than just one. As the economy begins to slow and housing values return to more stable, lower annual increases, I believe that the County's revenue growth will also slow. In addition, there are significant long-term needs that have not been addressed. The following totals \$134.94 million of revenue that is available after funding FY 2007 baseline requirements within the Board's Budget Guidelines.

**Reserve for GASB 45 - \$10.20 million:** Beginning in FY 2008, the County must implement Governmental Accounting Standards Board (GASB) Statement No. 45 for post-employment benefits including health care and other non-retirement benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment healthcare and other non-pension benefits, such as the County's retiree health benefit

subsidy. Currently, the County's subsidy, which is a monthly payment to help offset the cost of health insurance ranging from \$30 to \$220 to retirees depending on age and years of service, is funded on a pay-as-you-go basis. GASB 45 will require that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. This funding methodology mirrors the approach used for pension/retirement benefits.

A preliminary valuation as of January 1, 2005 calculated the County's actuarial accrued liability (excluding the Schools portion) at approximately \$191 million. This liability will be reportable on County financial statements. Failure to address this liability will jeopardize the County's credit and bond ratings.

The County's annual contribution to amortize this liability is estimated at \$10.2 million. I have identified this amount as part of a GASB 45 Reserve in order to begin to earmark annual funding for this purpose. As part of the *FY 2005 Carryover Review*, an amount of \$10 million was set aside in a reserve from excess revenues received from employer contributions. This amount, along with annual allocations of \$10.2 million will begin to meet the County's obligations to fund this liability. The available funding will be transferred to a new trust fund for which investment earnings will also help defray the liability.

**Reserve for Jennings Courtrooms Renovation and Elevators - \$15.55 million:** Expansion of the County's Courthouse, the Jennings Building, is underway and will add 316,000 square feet including additional courtrooms, judges' chambers, office and support space, and site improvements. The Courthouse expansion, funded with General Obligation Bonds approved in 1998 and 2002 referenda, is needed to keep pace with the growth in the County's population and its impact on caseloads. The existing facility is over 20 years old and is sized to meet the requirements of a population less than two-thirds the County's present size.

Due to the magnitude of this project and the complexity of adding space to a facility that must remain open and operational during the expansion, certain staging of facility requirements was necessary and as such, renovation work of existing spaces in the Jennings Building was not included in the scope of the original project. As expansion has taken place, staff has had the opportunity to examine and review additional issues within the Jennings Building. One major issue is the existing 25 courtrooms that are not being renovated or moved. These courtrooms require improved lighting, ductwork realignment, furnishings and technology upgrades to keep these Circuit and General District courtrooms operational. The cost to complete this work is \$550,000 per courtroom, for a total requirement of \$13.75 million. In addition, further review has also indicated a significant capital renewal issue associated with the seven elevators in the Jennings Building. These elevators have exceeded their useful life and breakdowns are more regular. In addition, only refurbished elevator parts are available for repair. Funding in the amount of \$1.8 million is necessary to replace the elevator equipment. I have therefore identified a reserve of \$15.55 million for the Board's consideration of these needs in my FY 2007 budget recommendation.

**Reserve for Construction Inflation Adjustments - \$12.00 million:** Construction activity in our region is continuing at a brisk pace. The level of activity in the construction market and associated cost escalation is resulting in bid prices that often exceed projected estimates. Since January 2004, the County's construction bids have been on average 13 percent higher than the pre-bid estimates. Much of this escalation can be contributed to increases in construction material costs and a strong local construction market, combined with skilled labor shortages. Material cost increases include 29 percent for structural steel, 32 percent for some wood products and up to 20 percent for cement products. More alarming is the fact that the local construction market has not yet felt the full force



of strained inventories and cost increases resulting from the reconstruction work in the nation's Gulf states.

The impact of these cost increases will create a significant challenge in FY 2006 and FY 2007. As of January 2006, the value of construction projects remaining to be bid in the fiscal year is estimated at \$135 million or 65 projects. Approximately 80 percent or \$110 million of this amount is for building projects, including: the Public Safety and Transportation Operations Center (PSTOC), Forensics Facility, Wolf Trap Fire Station, Burke VRE Parking Structure and the West Ox Bus Operations Center. Another \$90 million and approximately 70 construction projects are expected to be bid in FY 2007. This includes approximately \$45 million in building projects, some of which include the Burke Centre Library, Dolley Madison Library Expansion and Renovation, Thomas Jefferson Library Expansion and Renovation, and the Girls Probation House. The Department of Public Works and Environmental Services is closely monitoring construction market trends and continues to work aggressively during project design to manage project budgets in this extremely challenging environment. However, it is clear that additional funding may be necessary to meet the financial requirements associated with these facilities. As such, I have recommended a reserve of \$12.00 million or approximately 5 percent of projected FY 2006 and FY 2007 construction projects be established to offset increased materials and labor costs.

**Reserve for County Entryway Signage Enhancements - \$0.50 million:** In many jurisdictions, there are attractive signs located strategically on various roadways that welcome travelers to whichever city, county or town they are entering. Fairfax County does not currently have such signage. In order to establish a sense of place, welcome travelers to the County and highlight special sites of interest, funding of \$0.5 million is recommended for FY 2007 for the Fairfax County Convention and Visitors Corporation. This program, which would be phased in, has a recommended timetable for signage installation by June 2007. Such signage is of three types: monumental to indicate that travelers are entering the County; pathfinders to help them find specific sites of interest; and directional to help them find their way to various amenities such as airports. Providing such signs will enhance tourism, as well as establish Fairfax County as a separate vibrant community in visitors' and residents' minds.

**Reserve for Land Acquisition/Facility Opportunities - \$8.00 million:** Funds for land or facility acquisition will provide flexibility for the Board of Supervisors to take advantage of opportunities that may arise during the year. Without this reserve funding, the FY 2007 recommended budget includes only \$1.0 million in uncommitted funding for this purpose. At this level of funding and given the current market price of land, it is clear that the Board will be severely limited in its ability to capitalize on available properties. In the past, the Board has used its acquisition funding to purchase land and easements for parks and recreation, historic preservation or to address specific facility requirements.

**Reserve for Critical Board Projects - \$10.00 million:** Since the *FY 2004 Third Quarter Review*, the Board of Supervisors has allocated a portion of available reserves for critical Board infrastructure projects. These projects, which include streetlight, trail and sidewalk improvements, are generally funded with one-time balances, usually as part of regularly scheduled quarterly reviews of the budget. Selection of projects on a district basis are made based on staff recommendations and individual Board members' direction. Based on funding limitations, very little funding has been available as part of the annual budget process for these kinds of projects, which serve as important links in the County's transportation network. In fact, most annual funding available for these improvements addresses only emergency work and no expansion. I am subsequently recommending a reserve of \$10.0 million, for \$1.0 million per district, to address high priority improvement projects.

**Reserve for Safety Enhancements at Bus Shelters and Bus Stops - \$10.00 million:** In September 2005, the Board of Supervisors received the results of a Bus Stop Inventory and Safety Study. Accessible and pedestrian safe bus stop facilities are a key part of the County's overall transportation plan and the report provided the status of 3,941 stops in the County. The study found that the condition of the County's bus stops varied greatly throughout the region. Of the total, 190 stops were categorized as difficult to access and use. Another 465 stops are missing essential elements for accessibility and/or were located on busy roadways. Only 154 of the bus stops met all federal Americans with Disabilities Act (ADA) requirements. The study also identified an improvement program for the bus stops in most need of repair, resulting in a listing of 344 bus stops requiring improvements in the near-term. Cost estimates to improve these 344 priority bus stops range from \$10 million to \$15 million, so I am recommending a reserve of \$10.0 million to address the most critical needs.

**Reserve for Capital Renewal Projects - \$11.84 million** In order to better define the County's capital renewal needs, a comprehensive facilities condition assessment was conducted on 92 selected Fairfax County facilities (approximately 4.2 million square feet of space), representative of older facilities anticipated to have the most capital renewal requirements in the near future. The assessment included a complete visual inspection of roofs and all mechanical and electrical components for each facility. Maintenance and repair deficiencies were identified and funding requirements identified. The results indicate a multi-million dollar investment is needed over time. Such a backlog of requirements results from the deferral of maintenance and repair projects in recent years as a result of the need to fund other high priority requirements.

Specifically, the facility condition assessment indicated that an estimated \$80 million will be needed over the next ten years to meet expected repair and equipment replacement needs. Without significant reinvestment in building subsystems, older facilities will fall into a state of ever decreasing condition and functionality, and the maintenance and repair costs necessary to operate the facilities increase. Funding recommendations to be included in the *FY 2006 Third Quarter Review* and in the FY 2007 Advertised Budget Plan will address those projects that were ranked urgent/safety-related or related to critical systems in danger of possible failure. I am recommending this reserve of \$11.84 million to address the remaining FY 2007 prioritized projects.

It is important to note that the current industry standard for capital renewal investment is currently two percent of replacement value. Based on current average replacement values of \$150 per square foot, two percent would equate to capital renewal requirements of \$3.00 per square foot. Historically, budgeted capital renewal funds have fallen well short of this level. The FY 2007 funding level, without this reserve funding, provides for only \$0.30 in capital renewal spending per square foot.

**Reserve for Board Consideration - \$56.85 million:** As a result of market factors, and strong job growth, housing prices and thus assessments have continued to increase. The Board's commitment to taxpayer relief has resulted thus far in four consecutive years of tax rate cuts. My FY 2007 budget recommendation includes a fifth-year cut for a total reduction of 30 cents since FY 2003, saving the residential taxpayer \$3,295 from what they would have paid without the Board's action. And yet, the average homeowner will pay an estimated 12 percent more in FY 2007 than they did in FY 2006. Consequently, I have identified a reserve of \$56.85 million for the Board's consideration as part of the FY 2007 budget for additional tax relief or to fund other Board priorities.

## FINANCIAL FORECAST

The financial forecast for FY 2008 and FY 2009 maintains the FY 2007 Advertised Budget Plan Real Estate Tax rate of \$0.93 per \$100 of assessed value and limits increases in County expenditures to 5.0 percent and the transfer to the Schools at 6.0 percent. This forecast projects County total revenue growth of 5.8 percent in FY 2008 and 5.5 percent in FY 2009. These rates of growth are due to projected moderating increases in real estate property values and decelerating growth in other revenue categories.

This current forecast shows surpluses of \$59.6 million in FY 2008 and \$71.6 million in FY 2009 as a result of projected revenue increasing at a faster pace than County expenditures. The projected surpluses may be available for the Board of Supervisors' consideration of funding for additional service requirements or providing additional Real Estate Tax relief. Details of the FY 2008 Forecast can be found in the Financial Forecast section of this volume.

## CONCLUSION

At times, budget transmittal messages may seem pessimistic because they warn of potential challenges and stress the scarcity of resources. However, I would be remiss if I did not focus on the many achievements and contributions made by Fairfax County government over the past year, which provided direct benefits to County residents. While the following is by no means an exhaustive list of accomplishments, it highlights a range of accomplishments that support the Board of Supervisors' Priorities, as well as the County Vision Elements, and will have a lasting impact on the quality of life in Fairfax County for years to come:

- Fairfax County was the first jurisdiction to reach, and then exceed the regional goal set by the Metropolitan Washington Council of Governments (COG) to have 20 percent of the eligible workforce teleworking one day a week or more by the end of 2005. Since the region set the teleworking goal, Fairfax County has consistently led other COG jurisdictions in this effort to take cars off the road, fight gridlock and improve air quality. Approximately 1,000 County employees telecommuting an average of one day per week saves 1.8 million commuting miles and keeps 720,000 pounds of pollutants from entering the air we breathe by taking cars off the road. It can also help provide continuity of operations by enabling employees to work from remote locations in the event of an emergency.
- A celebrated connection was made when the Cross County Trail was completed in December 2005. Winding through all nine County supervisor districts, the trail allows residents to travel on foot, bicycle or horseback from the Potomac in the north to the Occoquan in the south. This completed a ten-year effort to knit together several existing trails into one continuous route of asphalt, crushed gravel and dirt that enhances both recreational and transportation capacities.
- In June 2005, the County's Noman M. Cole Jr. Pollution Control Plant received the Gold Peak Performance Award from the National Association of Clean Water Agencies to recognize the facility's outstanding accomplishments in wastewater treatment and environmental protection, as well as improvement in the Chesapeake Bay water quality. The Gold Award pays special tribute to those municipal wastewater treatment facilities that achieve 100 percent compliance with all National Pollutant Discharge Elimination System permits during a calendar year.

- The three major bond rating agencies: Standard & Poor's, Fitch Investor Services, and Moody's Investor Services, each visited Fairfax County in early November 2005 to be briefed by the Chairman and County staff concerning the County's economic outlook, commercial real estate trends and other financial issues. In reaffirming the Triple-A rating, the bond rating agencies applauded Fairfax County for its wise and prudent fiscal management, and stressed that the County continues to be a leader in creditworthiness among the 22 counties, 20 cities and 6 states holding a Triple-A bond rating from each of the major rating agencies. Since 1978, Fairfax County has saved more than \$243.48 million in reduced interest costs as a result of the Triple-A rating when compared to the Bond Buyer index at the time of the sales. The County has also refunded approximately \$1.9 billion of general obligation debt since 1989 for cumulative net present value savings of approximately \$100 million. All together, Fairfax County has saved more than \$343.94 million through County bond and refunding sales as a result of the Triple-A rating.
- The U.S. Environmental Protection Agency (EPA) selected Fairfax County as the 2005 Landfill Methane Outreach Program's Partner of the Year Award, promoting the use of landfill gas as a renewable, green energy source. In 2005, the County replaced an existing propane-fired heating system in the maintenance shop at the I-95 Landfill Complex with landfill gas-fired infrared tube heaters. The building is a large space with overhead doors to accommodate the flow of equipment and vehicles entering and leaving the building, which created a significant loss of heat, resulting in an uncomfortable working environment and high energy costs. While the fuel cost savings are just over \$5,000 annually, the energy conservation and reduced carbon emissions are most noteworthy. Use of landfill gas will offset the equivalent of almost one million cubic feet of natural gas, eliminating approximately 17 tons of carbon emissions per year.
- Fairfax County was also recognized with various awards for its e-government initiatives. In June 2005, the County was cited as the Number 1 Digital County for jurisdictions with populations over 500,000, according to a survey by the National Association of Counties and the Center for Digital Government. The County's efforts were also recognized by the Commonwealth of Virginia with a 2005 Governor's Technology Award for its broad and innovative use of technology to deliver services to citizens.
- On February 25, 2005, the Fairfax County Council on Gang Prevention held its first summit to coordinate existing gang prevention and intervention efforts between County government, Schools and community groups. The talks were structured around a recommended gang prevention model created by the U.S. Department of Justice. Fairfax County was one of the first in the region to use this model.
- As part of the Board's commitment to preserving open space, an easement was officially recorded on December 28, 2005 to permanently preserve 41 acres as a public park in the heart of McLean. A four-year joint effort by the Fairfax County Park Authority and the Northern Virginia Conservation Trust culminated in the Salona Agreement, the below-market sale of an easement on the grounds of the early 19<sup>th</sup> century Salona property. With the new easement, 10 acres will be placed in active recreational use, while the remainder will be used for passive recreation such as trails. National, regional and County parkland now covers approximately 9.2 percent of Fairfax County and we will continue to work toward a goal of 10.0 percent.

- County staff responded unselfishly to provide a wide range of support to areas destroyed by Hurricanes Katrina and Rita last September. The Fire and Rescue Department's Virginia Task Force 1 sent 34 members to Mississippi for seven days to provide search and rescue assistance. Their contributions were followed up by additional County employees who were deployed to New Orleans as part of a Northern Virginia Regional Team that assisted in staffing their emergency operations center, as well as assisting in a variety of emergency management functions including command and control, planning, logistics, finance and operations. Back home, numerous staff provided a wide range of services to evacuees including housing, food stamps, childcare, immunizations and other assistance. The Department of Purchasing and Supply Management provided support to the Mississippi Emergency Management Agency, assisting it in locating sources for emergency needs immediately after the storm passed through the Gulf Coast. Similar support was provided to procurement professionals working in Louisiana's emergency operations center in Baton Rouge.
- Providing critical support and assistance to those in the Gulf region offered a priceless lesson for Fairfax County. While we were able to provide significant relief to those whose lives were turned upside down by the natural disasters, we ourselves benefited considerably through the experience we gained, which was far more valuable than any class or training exercise we could have conducted. No matter how realistic those drills can be, we could never have anticipated all the challenges that staff faced daily. I am extremely proud of the sacrifices County staff made to assist those suffering such devastation and I commend them all for representing Fairfax County in such a selfless and caring manner.

We face many opportunities and challenges in the coming years. However, I am confident that we will be able to meet them with the proper investment in resources that will further strengthen our community infrastructure. In closing, I want to acknowledge the Board's continuing leadership, support and strategic direction this past year, as well as the many outstanding efforts of County employees day in and day out. You have all set a standard for excellence in government that is unparalleled and I am proud to have the opportunity to serve the citizens of Fairfax County with you.

Respectfully submitted,



Anthony H. Griffin  
County Executive



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# Budget Highlights

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This section includes:

- ▶ *Fairfax County Budget Facts*  
(Page 28)
- ▶ *General Fund Receipts*  
(Page 29)
- ▶ *General Fund Disbursements*  
(Page 30)
- ▶ *Budget Highlights*  
(Page 31)

# Budget Highlights

## FY 2007 FAIRFAX COUNTY BUDGET FACTS

### Budget Guidelines

- ◆ The Board of Supervisors approved **Budget Guidelines** that directed the County Executive to develop a budget for FY 2007 that includes **further real estate tax reductions** if real estate taxes or other revenues increase significantly.
- ◆ **Information on FY 2007 revenue and the economic outlook** was forwarded to the Board in August 2005, after which the Board directed the County and Schools to maintain budget growth at no more than 5.0 percent and 6.0 percent, respectively, for FY 2007.
- ◆ **The County Budget presentation should continue to focus on the Board's Priorities and the County Vision Elements.** The budget should address market forces impacting the budget, demographic changes and other budget growth drivers, as well as include a clear identification of initiatives targeted at seniors, a growing segment of the population.
- ◆ **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, and **the County's policy concerning the utilization of recurring and non-recurring funds should be followed by the School Board.**
- ◆ **Available balances materializing at the Carryover and Third Quarter Reviews** that are not required to support expenditures of a critical nature or to address the Board's policy on the Revenue Stabilization Fund should be held in reserve to offset future requirements or one-time requirements such as unfunded capital paydown, as well as review the use of recurring resources for additional senior and elderly tax relief.
- ◆ **Implement the stormwater management program** using the penny on the real estate tax rate dedicated to this purpose.
- ◆ **Allocate Athletic Service fee revenue** for enhanced field maintenance and the initiation of an artificial turf program.
- ◆ **Review various programs** including Affordable Housing, the Public Safety and Transportation Operations Center, Young People Concerned about Gangs, and Compensation.

### Expenditures

- ◆ **General Fund Direct Expenditures** total \$1.17 billion, an increase of \$43.52 million or 3.88 percent over the *FY 2006 Revised Budget Plan*.
- ◆ **General Fund Disbursements** total \$3.18 billion and reflect an increase of \$84.97 million or 2.74 percent over the *FY 2006 Revised Budget Plan*.
- ◆ **The County General Fund Transfer** for school operations totals \$1.52 billion, an increase of \$85.88 million or 6.00 percent over the *FY 2006 Revised Budget Plan* transfer.
- ◆ **Expenditures for All Appropriated Funds** total \$5.49 billion.
- ◆ **General Fund Support for Information Technology (IT) Projects** is \$16.0 million. FY 2007 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, as well as those necessary to complete previous project investments, enhance County security, improve service and efficiency, and maintain the IT infrastructure.
- ◆ **Pay-As-You-Go Capital Construction** projects total \$26.16 million.
- ◆ **Authorized Positions** for all funds are increasing by 156/152.99 SYE positions in FY 2007, most of which are for new facilities and public safety requirements.

### Tax Base

- ◆ **Total FY 2007 General Fund Revenue** is \$3.32 billion and reflects an increase of \$269.29 million or 8.83 percent over the *FY 2006 Revised Budget Plan*.
- ◆ **One Real Estate Penny** is equivalent to approximately \$21.9 million in tax revenue.
- ◆ **One Personal Property Penny** is equivalent to approximately \$1.1 million in tax revenue.
- ◆ **The Average Residential Assessed Property Value** is \$540,746.
- ◆ **The Commercial/Industrial percentage** of the County's Real Estate Tax base is 17.22 percent, the lowest rate in over 20 years.
- ◆ **The Assessed Value** of all real property is projected to increase \$40.6 billion or 22.70 percent over FY 2006.
- ◆ **Real Estate and Personal Property Taxes** (including the Personal Property portion being reimbursed by the Commonwealth) comprise approximately 75.4 percent of General Fund Revenues.

### Tax Rates

- ◆ **Real Estate Tax Rate** is proposed to be reduced by \$0.07, from \$1.00 per \$100 of assessed value to \$0.93 per \$100 of assessed value.
- ◆ **Personal Property Tax Rate** remains at \$4.57 per \$100 of assessed value.
- ◆ **Leaf Collection Rate** remains at \$0.015 per \$100 of assessed value.
- ◆ **Refuse Collection Rate** for County collection sanitation districts increases from \$270 to \$315 per household.
- ◆ **Refuse Disposal Rate** increases from \$48 to \$50 per ton.
- ◆ **Solid Waste Ash Disposal Rate** remains constant at \$11.50 per ton.
- ◆ **Integrated Pest Management Program**, a Countywide Special Tax, remains at \$0.001 per \$100 of assessed value, or an average of \$5.41 annually per household.
- ◆ **E-911 Tax Rate** remains at \$3.00 per line per month.
- ◆ **Sewer Service Rate** increases from \$3.28 to \$3.50 per 1,000 gallons of water consumption.
- ◆ **Sewer Availability Charge** for new single family homes increases from \$5,874 to \$6,138.

### Population

- ◆ **Fairfax County's population** is estimated to be 1,058,900 persons as of January 2006. This is an increase of 1.7 percent over the January 2005 estimate of 1,041,200 and is an increase of 29.4 percent over the 1990 census count of 818,584.



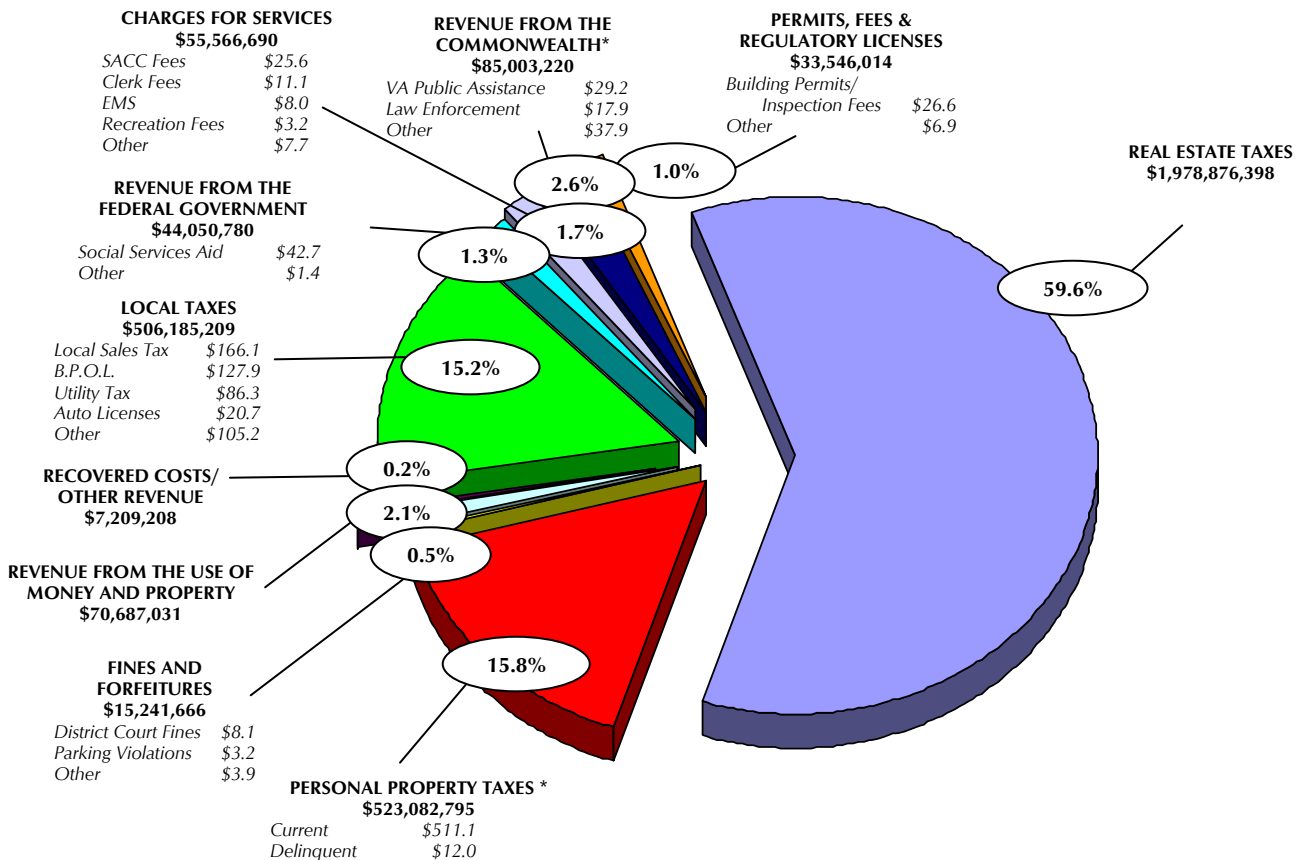
# Budget Highlights

## FY 2007 BUDGET GENERAL FUND REVENUES

FY 2007 revenues are projected to be \$3,319,449,011, an increase of \$269,291,892, or 8.83 percent, over the *FY 2006 Revised Budget Plan*. This level of revenue growth in FY 2007 is due predominantly to an increase of \$208.1 million, or 11.75 percent, in Real Estate Tax revenue. All other categories reflect a net increase of approximately \$61.2 million, or 4.78 percent, over FY 2006. Growth in Real Estate Tax revenue is the result of an increase of 22.7 percent in the assessment base, partially offset by a \$0.07 reduction in the Real Estate Tax rate from \$1.00 per \$100 of assessed value to a proposed rate of \$0.93 per \$100 of assessed value.

**\$3,319,449,011**

(subcategories in millions)



\* For presentation purposes, Personal Property Taxes of \$214,177,112 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.

# Budget Highlights

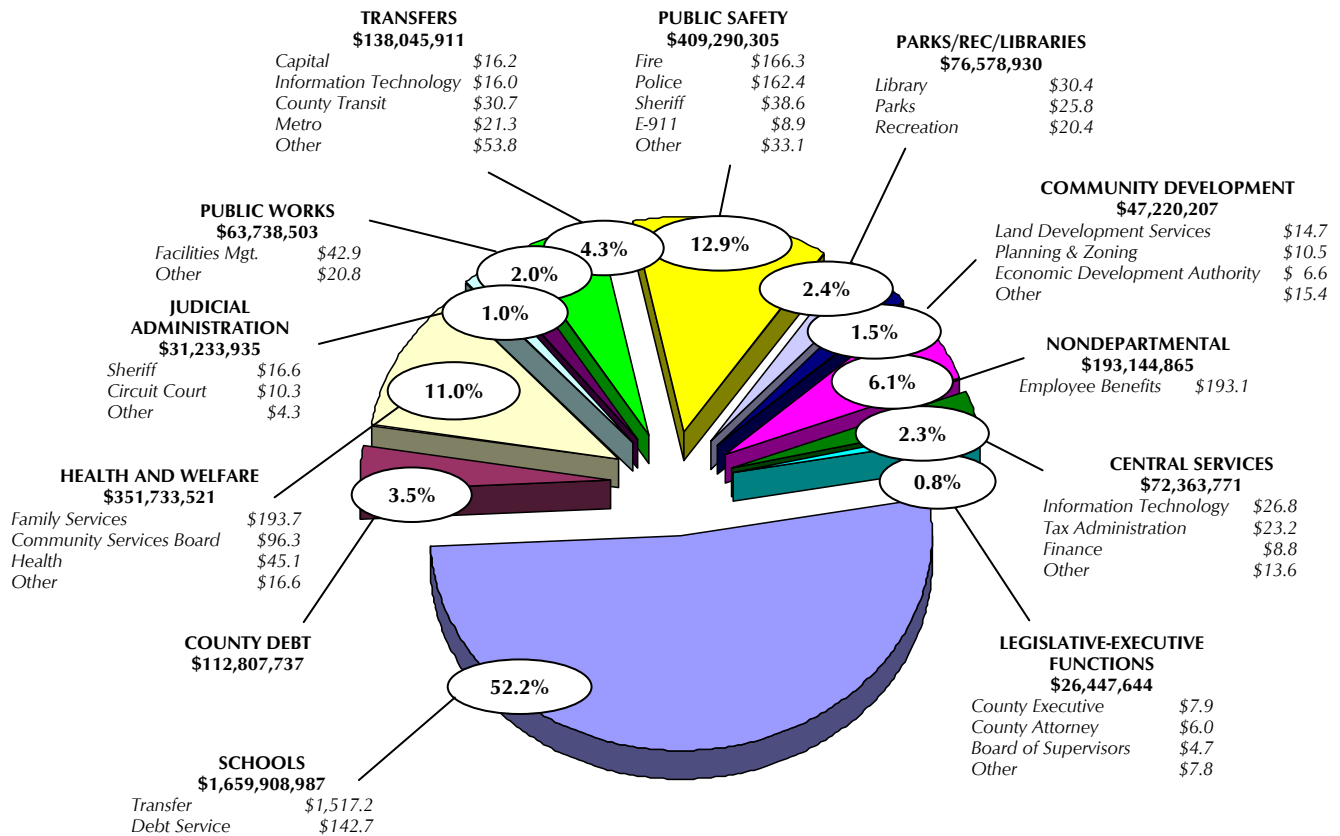
## FY 2007 BUDGET GENERAL FUND DISBURSEMENTS

FY 2007 disbursements total \$3,182,514,316, an increase of \$84,971,626, or 2.74 percent, over the *FY 2006 Revised Budget Plan* amount of \$3,097,542,690. The recommended transfer to the School Operating Fund is \$1,517,218,089, which is an increase of \$85,880,269, or 6.00 percent, over FY 2006. In addition, the County's contribution to School Debt Service for FY 2007 is \$142,690,898, reflecting an increase of \$12,409,455, or 9.53 percent, over the FY 2006 level.

The actual transfer request approved by the School Board on February 9, 2006 is \$1,557,385,479 and reflects an increase of \$126,047,659, or 8.81 percent, over the FY 2006 transfer level. It is \$40,167,390 over the recommended transfer amount for FY 2007.

Recommended General Fund Direct Expenditures total \$1,166,552,092 and reflect an increase of \$43,524,441, or 3.88 percent, over the *FY 2006 Revised Budget Plan*. A summary of the major recommendations included in the FY 2007 Advertised Budget Plan is presented on the following pages. Details concerning each of these items can be found in the various budget volumes.

**\$3,182,514,316**  
(subcategories in millions)



# Budget Highlights

Major funding adjustments for FY 2007 are tied to Fairfax County's strategic priorities in order to clarify the linkage of the investment of resources to the desired outcomes. The road map used is based on the County Core Purpose supported by its seven associated vision elements (see box to right) as well as the priorities that the Board of Supervisors identified for the next four years at their strategic planning retreat in February 2004 (see below). Strategies and

## BOARD OF SUPERVISORS' PRIORITIES

- Strong investment in education
- Public safety and gang prevention
- Affordable housing
- Environmental protection
- Transportation improvements
- Revenue diversification to reduce the burden on homeowners

funding to address these priorities have been incorporated in the FY 2007 Advertised Budget Plan and are addressed in greater detail on the following pages. These budget highlights are listed by the County vision element and/or Board of Supervisors' priority that they support. It should be noted that some of these initiatives may support more than one vision element; however, they are shown here based on their predominant focus.

## COUNTY CORE PURPOSE

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

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

For FY 2007, Fairfax County is providing \$1,659.91 million or 52.2 percent of its total General Fund budget to Fairfax County Public Schools (FCPS). 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. These transfers are as follows:

- A transfer of \$1,517,218,089 to the School Operating Fund is included, which represents an increase of \$85,880,269 or 6.00 percent. This is in compliance with the Board of Supervisors' FY 2007 Budget Guidelines to limit the School Operating transfer to 6.00 percent; and
- A transfer of \$142,690,898 is provided for School Debt Service, which is an increase of \$12,409,455 or 9.53 percent over the FY 2006 level.

In addition to \$1.66 billion in the County transfers to FCPS for operations and debt service, Fairfax County provides additional support totaling \$56.62 million for the following programs:

- \$28.97 million for the Comprehensive Services Act (CSA), Head Start and School-Age Child Care (SACC) programs within the Department of Family Services;
- \$11.94 million to support School Health including Public School Nurses and Clinic Room Aides;
- \$7.98 million for School Crossing Guards; Resource Officers who are assigned to all FCPS high schools, middle schools and alternative schools; and security for activities such as proms and football games;
- \$3.95 million primarily for after-school programming in middle schools including additional funding of \$2.40 million to address the Board's priority of gang prevention;
- \$1.84 million for athletic field maintenance and other recreation programs;
- \$1.81 million in services provided by the Fairfax-Falls Church Community Services Board; and
- \$0.13 million for fire safety education programs for students.

## BOARD PRIORITY:



**Strong Investment  
in Education**

# Budget Highlights

More detailed information regarding this additional support for FCPS may be found in the Financial, Statistical and Summary Tables section of this Overview Volume of the FY 2007 Advertised Budget Plan.



## MAINTAINING SAFE AND CARING COMMUNITIES

### Fire and Rescue Department 7<sup>th</sup> Battalion

**\$1.7 million**

An increase of \$1,706,121 including \$934,465 in Personnel Services and \$347,172 in fringe benefits for an additional 8/8.0 SYE positions, as well as \$265,484 in Operating Expenses and \$159,000 for Capital Equipment is associated with the creation of a 7<sup>th</sup> Battalion. The additional battalion will ensure appropriate oversight, management and control of the increasing complement of field personnel and will lower the station-to-battalion ratio, both of which have grown since the creation of the 6<sup>th</sup> Battalion in FY 1996. With the opening the North Point Fire Station in FY 2000 and three new upcoming fire stations – the Fairfax Center Fire Station, which is scheduled to open in spring 2006, and the Crosspointe and Wolf Trap Fire Stations, which will become operational in FY 2007 and FY 2008, respectively, the number of stations will increase from 34 in FY 1996 to 38. The addition of the 7<sup>th</sup> Battalion will provide adequate operational and management support for this increase in stations and personnel. Funding of \$265,484 for Operating Expenses is associated with equipment and supplies for the personnel, while \$159,000 in Capital Equipment is for the purchase of emergency vehicles, automated external defibrillators and computer terminals for the vehicles.

### Rescue Company Safe Staffing

**\$3.3 million**

Funding of \$3,334,041 including \$2,301,440 in Personnel Services, \$815,601 in fringe benefits and \$217,000 in Operating Expenses is for 32/32.0 SYE positions, supplies and equipment associated with the addition of a fourth person to each of the Fire and Rescue Department's rescue companies. Current minimum staffing for a rescue company consists of one driver, one officer and one fire technician. Providing an additional fire technician to each rescue company will allow crew members the ability to operate in separate teams of two in order to conduct tactical assignments such as forcible entry, primary search and fire attack, as well as allow quicker extrication of trapped victims. This level of staffing is consistent with National Fire Protection Association standards, which recommend that fire companies whose primary functions are rescue and/or incident response be staffed with a minimum of four on-duty personnel.

### Police Patrol and Department of Public Safety Communications Staff

**\$4.2 million**

An increase of \$4,231,475 is for the addition of 29/29.0 SYE positions to support the County's eight District Police Stations and emergency operations. Officers assigned to Patrol provide essential law enforcement and public safety services by responding to emergency and non-emergency calls for service, as well as assisting with traffic control, community policing, and other activities in order to protect and serve the residents of Fairfax County. The addition of the Police Officer positions will allow greater opportunity to reduce response times, further develop community policing concepts, engage residents in partnering to reduce crime, and enhance officer safety training. Of the 29/29.0 SYE positions, 24/24.0 SYE Police Officers will be deployed to district stations. The Department will use the additional positions to improve response times to calls for service, particularly for Priority 1 emergency calls. In CY 2004, the average response time for all types of calls for service was 22.1 minutes, compared to 18.4 minutes in CY 2000, and 16.0 minutes in CY 1996. Priority 1 emergency call response times increased to 6.9 minutes in CY 2004 from 6.1 minutes in CY 2003, an increase of 13.1 percent, and a trend that the Department is working diligently to reverse.

In addition to the 24/24.0 SYE Patrol Officers, 5/5.0 SYE Police Lieutenants will be deployed to the Department of Public Safety Communications (DPSC) to provide a 24-hour, 365-day sworn Police presence at the DPSC facility. The Officers assigned to the DPSC will provide guidance and direction to call-takers and dispatchers for Police-related calls and emergencies, and will be the primary liaison between the DPSC and the Police Department for operational issues as they relate to communications and the deployment of resources during emergency events.

## Budget Highlights

### **Criminal Investigations Bureau**

**\$0.9 million**

Funding of \$867,671 is for the addition of 6/6.0 SYE positions in the Criminal Investigations Bureau. Included are 4/4.0 SYE Police Detective positions to provide additional investigative support in the areas of fraud/financial crimes and identity theft, organized crime and narcotics, and other investigations as needed. The Department has seen a trend of offenders switching from traditional property-related index crimes (burglary, larceny, and vehicle theft) to other less traditional property crimes such as identity theft and fraud. This is demonstrated by the numbers of cases investigated by the Financial Crimes Section, increasing from 952 cases handled in 1998 to 1,604 cases in CY 2000, and more than 3,000 cases in CY 2005.

In addition, 1/1.0 SYE Police Sergeant is included as a supervisor for the Homicide/Sex Crimes/Cold Case Squad that is responsible for reviewing unsolved homicides, rapes, abductions and other sexual predator crimes. Members of the Homicide Squad average approximately 580 investigations per year involving unnatural deaths such as suicides, accidental deaths and homicides, while the Sex Crimes Squad investigates approximately 320 cases per year. There are currently 75 unsolved homicide cases and 1,200 unsolved rape cases, both of which require detailed analysis, coordination, extensive review and investigation. The addition of the Police Sergeant will help to improve supervision in this section, allowing for more cases to be reopened, and will share in the substantial workload handled by this squad. Finally, 1/1.0 SYE Crime Analyst I position is included to assist the Criminal Investigations Bureau by integrating crime information and data to identify crime trends at the local, state and federal levels in order to target crime patterns and provide predictive analysis for the deployment of personnel and other operational resources.

### **Police Support Positions**

**\$0.5 million**

An increase of \$476,705 is for 5/5.0 SYE positions to perform a range of critical functions within the Police Department, including 1/1.0 SYE Police Officer position for the Department's sworn force recruitment efforts; 1/1.0 SYE Police Sergeant and 1/1.0 SYE Property and Evidence Technician for management of the Department's Property and Evidence Room; and 2/2.0 SYE Business Analyst II positions for Information Technology support related to management of the Department's Mobile Computer Terminal units and Automated Field Reporting system.

The Recruitment Officer will assist with recruitment efforts, including job fairs, career days, and educational and military institutions in Fairfax County and nationwide in order to fill vacant sworn positions with the highest quality candidates. In addition, and of particular focus for the Police Department, the additional Recruitment Officer will allow for more outreach efforts in diverse communities to help the Department become more reflective of the communities it serves. The 2/2.0 SYE positions associated with the Property and Evidence Room are included to provide additional supervision and workload capacity in the facility, which receives approximately 38,000 items per year. Staff working in the Property and Evidence Room are responsible for receiving evidence and property, conducting audits and inventory of stored items, retrieving property and evidence for Officers attending court, and performing purges or destruction of unwanted items. Finally, 2/2.0 SYE Business Analysts II are included to support critical Police communication and data tracking systems, as well as administer systems, track and manage inventory, make hardware repairs, install software, and provide training to users.

### **Animal Control Officers**

**\$0.3 million**

Funding of \$319,927 is for 3/3.0 SYE Animal Control Officers (ACOs) to be assigned to the four existing squads that provide coverage throughout the County. ACOs respond to calls for service involving animal-related events that have a public safety and health impact, including pet licensing and inoculation violations, wildlife and exotic animal calls, firearm permit inspections, and hunting and fishing violations. The addition of these positions allows an opportunity for improved response times to calls for service, more time to be spent on investigations when necessary, greater opportunity for back-up when needed, and the ability to be more proactive and participate in educational and community policing functions. In 2005, the Animal Services Division handled 14,609 animal-related cases, including 2,910 impoundments, 889 bite cases, and made 1,481 arrests for rabies and license violations, inhumane animal treatment, and other animal-related infractions.

# Budget Highlights

## After-School Program at Fairfax County Middle Schools

**\$2.4 million**

To address the Board's priority of gang prevention, an amount of \$2.4 million is provided to support the expansion of after-school programming providing middle school youth with diverse educational, social and recreational opportunities in a supervised environment. This initiative will expand services from three days per week to five days per week, a minimum of two hours per day, at Fairfax County middle schools. Fairfax County Public Schools (FCPS) program coordinators will develop, plan and oversee implementation of a calendar of academic, social/enrichment and recreational activities, work with communities to develop program resources and sponsorships, coordinate prevention and recreation programs with the Department of Community and Recreation Services (CRS), schedule community use, and provide outreach to at-risk youth. The CRS coordinator will work with each school to organize the placement of County prevention programs, develop community/business resources, and create linkages between County and School programs and resources.

### BOARD PRIORITY:



**Public Safety and Gang  
Prevention**

Of the total increase, \$0.1 million reflects the full-year cost of a program coordinator position in CRS, while \$2.3 million supports increased contractual services provided by FCPS. When combined with the FY 2006 baseline funding level of \$1.1 million, total funding of \$3.5 million is included for this program in FY 2007. This funding level allows for the full implementation of the program one year earlier than originally planned.

## Youth Worker Program

**\$0.1 million**

As another initiative in response to the Board's priority of gang prevention, an amount of \$0.1 million is included to expand the Youth Worker Program, originally initiated in the summer of 2005 (FY 2006) in the Falls Church, Baileys and Annandale areas. County teens will be given specific project tasks and goals related to assessing and making recommendations for improvement to existing youth services in Fairfax County with emphasis on the effectiveness of these services in reaching youth at risk for gang involvement. Additionally, the youth workers will be responsible for developing and implementing a marketing plan to reach underserved populations, as well as developing and implementing a gang prevention curriculum for elementary-aged youth.

## Courthouse Expansion

**\$9.3 million**

\$9.3 million will support a major expansion to the Jennings Judicial Center, anticipated to be complete in April 2007. This expansion includes a 316,000-square-foot addition to the existing building including courtrooms, judges' chambers, office space, necessary support spaces, and site improvements. The expansion 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 Courthouse expansion is greatly needed to keep pace with the growth in population, which has had a direct impact on caseload growth, translating into requirements for additional judges and support staff.

Funding includes \$1.6 million and 16/16.0 SYE positions to meet the needs associated with the expanded space. Additional positions are required in the Facilities Management Department (5/5.0 SYE), the Office of the Sheriff (6/6.0 SYE), the Department of Information Technology (3/3.0 SYE) and the Office of Public Affairs (2/2.0 SYE). The Facilities Management Department positions are necessary to establish an Operations and Maintenance satellite shop with staff dedicated to the courthouse facility. Staff will be on-site during construction, enabling them to become familiar with the equipment and systems as they are installed. Administrative positions funded in the Office of Public Affairs will manage the information desk, while Sheriff Deputies will provide the necessary level of security and surveillance within the expanded area of the Courthouse. Finally, the information technology positions will provide centralized information technology support for the entire Judicial Center. These positions will provide immediate response to courtrooms during trials, provide training to court staff, coordinate audiovisual teleconferences, support programming code, and help archive and retrieve electronic court records.

# Budget Highlights

Additional funding totaling \$7.7 million is included to support the expanded facility and is associated with moving costs, utilities, maintenance and custodial work, courtroom technology, systems furniture and loose furniture for public spaces, the new cafeteria, conferences rooms and other common areas. Based on the timing of the overall project completion, some operating and staff costs will not be required until FY 2008 or FY 2009. Many of the future items are one-time costs and may be considered for funding at future Third Quarter or Carryover Reviews if balances are available.

## Public Safety Compensation

- **Market Rate Adjustment** **\$15.6 million**  
\$15.6 million, including fringe benefits, is recommended for a 4.25 percent Market Rate Adjustment (MRA) for Public Safety personnel including Police, Sheriff, and Fire and Rescue Department employees. In FY 2002, the County adopted a Market Index to maintain pay competitiveness in the future and avoid the need for large-scale adjustments to catch up with the market. The Market Index consists of the following components: the Consumer Price Index (CPI) for the Washington-Baltimore area, which represents 70 percent of the index; the Employment Cost Index, which measures the rate of change in employee compensation (private sector, state and local government employees) and accounts for 20 percent of the index; and the Federal Wage Adjustment for the Washington-Baltimore area, which accounts for 10 percent of the index.

The MRA for FY 2007 is significantly higher than previous years, which ranged from 2.56 to 3.07 percent. Due to the significant spike in energy costs after the natural disasters last year, the CPI data for September, the month typically used by the County for the CPI factor as it was generally the last month available before the decisions on the upcoming budget were made, reflected the substantial short-term jump in the cost of gasoline as a result of damaged refineries in the Gulf of Mexico. It should be noted that applying the CPI data from other available months would have resulted in a significantly lower MRA (approximately 0.5 percentage points less). While the index is applied to public safety uniformed staff salaries, as of FY 2001, non-public safety employee raises are based solely on their performance ratings. However, to ensure that pay scales remain competitive with the market, non-public safety pay scales are adjusted in accordance with the annual market index.

- **Public Safety Adjustments** **\$3.4 million**  
\$3.4 million, including fringe benefits, will provide a 2.0 percent across-the-board salary adjustment for uniformed Fire and Rescue personnel. In 1996, the Board of Supervisors approved a compensation policy to align pay at the market average (using the midpoint pay rate) of Metropolitan Washington area comparators. The annual review of public safety compensation was performed to ensure salaries remain competitive with neighboring jurisdictions and it indicated that adjustments were necessary in order to attract and retain highly qualified staff. In addition, the pay scales of Police Majors and Deputy Chiefs of Police have been adjusted to be aligned with the Deputy Fire Chiefs and Assistant Fire Chiefs; however, based on the relatively low number of staff involved, this cost will be absorbed. Police Medics will also receive an increased stipend aligning their Advanced Life Support (ALS) certification pay with that of Fire and Rescue ALS providers, the additional cost of which is \$75,548. Fairfax County has demonstrated a high degree of efficiency and effectiveness in both the Police and Fire and Rescue workforces compared to jurisdictions of similar size; however, competitive pay is necessary to ensure the County is able to continue to attract and retain the most qualified individuals that sustain this high level of performance.
- **Merit Increments** **\$2.0 million**  
\$2.0 million is provided for merit increments for those public safety employees eligible to receive them based on grade and step. It is anticipated that between 45 and 50 percent of uniformed public safety employees will be eligible to receive merit increments in FY 2007.

## Budget Highlights

▪ **Shift Differential** **\$0.4 million**

\$0.4 million is included to adjust shift differential payments, particularly for those who provide essential services 24 hours a day, seven days a week. This includes Police, Fire, Sheriff, E-911, Elderly Housing, and Fairfax-Falls Church Community Services Board personnel among others, and brings these rates and practices more in line with neighboring jurisdictions. The shift differential rates will increase from \$0.85 to \$0.90 per hour for the evening shift, and from \$1.10 to \$1.30 per hour for the midnight shift. In addition, adjustments to the holiday pay policies, the costs for which will be absorbed in FY 2007, will provide compensation to employees who are required to work on the actual holiday when that differs from the County-observed holiday (New Year's Day, 4th of July, Veteran's Day, Christmas Eve or Christmas Day). Employees will now also receive hour-for-hour compensation for call-back and mandated overtime hours worked (not to exceed the employee's normal scheduled work hours) when the holiday (actual and observed) falls on a scheduled day off. Additionally, holiday policy will be revised to clarify that employees will receive hour-for-hour holiday compensation on holidays (actual and observed) that fall on their scheduled work day in situations where the employee does not work, consistent with their scheduled hours.

**Little River Glen/Braddock Glen** **\$1.2 million**

An increase of \$1.2 million has been included to support the Little River Glen Adult Day Health Care Center and the Braddock Glen Assisted Living Facility. These two facilities are associated with the second phase of the Little River Glen campus and are expected to open in late FY 2006. The Adult Day Health Care Center will serve an estimated 35 individuals daily and will provide an alternative to nursing home placement for adults with disabilities and seniors, as well as respite for family caregivers. Braddock Glen will offer 60 assisted living units for low and moderate income seniors, enabling them to remain in the County close to family. Since Braddock Glen will be privately managed and operated, only funding for congregate meals is required. Funding of \$538,020 provides for congregate meals at the Adult Day Health Care Center. In addition, \$216,257 supports FASTRAN transportation costs and \$440,184 funds salaries and fringe benefits for the 9/9.0 SYE positions added for a partial year in FY 2006 to open the Center.

**Clinic Room Aides** **\$0.1 million**

An increase of \$74,964, including fringe benefits, for 2/1.27 SYE Clinic Room Aides and operating expenses is associated with the opening of West Fairfax Elementary School and increased enrollment at Westfield High School. Clinic Room Aides (CRAs) provide first aid and care to sick and injured students, administer medication, and conduct hearing and vision screenings for students in Fairfax County Public Schools (FCPS). As a result, FCPS students are able to access the range of medical services they need while attending school, allowing them the opportunity to grow and develop their talents and skills in a safe and medically secure environment. As new schools are opened, additional CRAs are needed. In FY 2007, FCPS will open West Fairfax Elementary School. One CRA has been added to serve this new school, while another has been added to address higher than originally projected enrollment at Westfield High School. Like most high schools, Westfield was initially staffed with one CRA. However, enrollment has risen to 3,300 students, requiring an additional CRA to accommodate the larger student population.

**Public Health Nurses** **\$0.2 million**

An amount of \$161,359, including fringe benefits, for 2/2.0 SYE Public Health Nurses II and operating expenses is associated with additional Health Department support for the Fairfax County Public Schools (FCPS). Public Health Nurses develop and implement health plans for students with identified health conditions such as asthma, diabetes, life-threatening allergies, and cancer. If a student has a serious medical condition, he or she is prohibited from attending school until an adequate health plan is in place. To ensure students with health conditions can attend school promptly, the Health Department focuses on developing health plans within five days of notification of a student's condition. However, as the student population grows and health plans become more complex, completing the plans within five days becomes increasingly difficult. During the 2005 school year, over 46,000 students were on the Medical Flag List and 28 percent of the total student population had an identified health condition. Additional Public Health Nurses will reduce the ratio of students to Public Health Nurses from 3,036:1 to 2,895:1 and are projected to increase the health plan completion rate within five school days of notification from 36 percent to 62 percent.



## Budget Highlights

### **Medical Reserve Corps**

**\$0.2 million**

An increase of \$170,455, including fringe benefits, is included for 1/1.0 SYE Management Analyst II and 1/1.0 SYE Community Health Specialist associated with the Medical Reserve Corps (MRC). The Fairfax County MRC, with over 3,000 trained volunteers, is the largest in the Commonwealth of Virginia and has been nationally recognized for its recruitment and rigorous training. MRC volunteers are utilized to staff and operate vaccination or medication-dispensing sites across the County should a bioterrorist event such as anthrax or smallpox or a naturally occurring epidemic such as pandemic flu require such intervention. In the past, the MRC program was funded by a temporary grant from the U.S. Surgeon General, and upon expiration of the grant in FY 2006, County resources are needed to keep this model program operational. These positions will enable the MRC to effectively recruit, educate and manage an adequate corps of volunteers that could be mobilized in the event of a major public health crisis. Current estimates indicate that 12,000-14,000 volunteers would be needed to adequately respond to the entire County population within the required time for treatment. With these additional positions and resources, the Health Department is positioned to meet its recruitment target of 6,000 trained volunteers in FY 2007, substantially increasing the County's capability to manage a major public health crisis.

### **Communicable Disease Positions**

**\$0.2 million**

Funding of \$159,459, including fringe benefits, is provided for 1/1.0 SYE Public Health Nurse II and 1/1.0 SYE Community Health Specialist associated with the Health Department's Communicable Disease/Epidemiology Program. The focus of the Communicable Disease/Epidemiology Program is to prevent epidemics and the spread of disease, and to promote and encourage healthy behaviors. Reportable communicable diseases and investigations of consumer complaints are higher than previous years, and the Health Department needs resources to cover this increasing workload. Public Health Nurses in the Communicable Disease Program investigate reports of disease and disease outbreaks, provide daily reports on illnesses and diseases to the State Health Department, maintain syndromic surveillance at local hospitals seven days a week, and participate in emergency response planning and implementation. An additional Public Health Nurse will increase the County's capacity to manage communicable diseases effectively by spreading the workload to a manageable size. Focusing on the promotion and encouragement of healthy behaviors, an additional Community Health Specialist will act as a Health Educator, educating the public about bioterrorism preparedness and communicable disease prevention, as well as assist with Medical Reserve Corps training. The addition of this position will significantly enhance the scope of services offered to the community, while easing the workload on current staff.

### **Health Department Strategic Planning**

**\$0.1 million**

An increase of \$94,925, including fringe benefits, for 1/1.0 SYE Management Analyst III will allow the Health Department to more effectively perform management analysis activities. Since the agency is staffed primarily with healthcare professionals and administrative staff, program management analysis activities are not adequately resourced in the agency. These activities include program evaluation, performance measurement development and monitoring, strategic planning, statistical analysis, data gathering, community needs assessment and program development. Management Analysts have the skills that are necessary to help the agency accomplish the goals and objectives in its strategic plan, such as transitioning to population-based services. In addition, the position will increase the agency's involvement in the community by determining the agency's role in current and future public health needs. This Management Analyst will begin work on four critical projects for the agency: a community-wide strategic planning tool known as "Mobilizing Action through Planning and Partnerships;" a pandemic flu plan with isolation and quarantine components; a public health action plan for reversing the upward trend of obesity and overweight individuals in the community; and a strategic review of the school health program. As a result, the public health needs of a diverse and growing community are met through strategic planning and innovative community partnerships, which increase citizen access to the range of services and opportunities they need.

## Budget Highlights

### **Chemical Hazards Staff**

**\$0.2 million**

Funding of \$156,212, including fringe benefits, is provided for 1/1.0 SYE Environmental Health Specialist II and 1/1.0 SYE Environmental Health Specialist III to reestablish a chemical hazard response capability within the Health Department. These positions will provide the initial industrial hygiene expertise needed to collaborate more effectively with the Fire and Rescue Department to mitigate incidents involving chemical hazards. Such incidents involve exposure to toxic substances such as asbestos, carbon monoxide, lead, mercury, organic solvents, pesticides, and microbiologic agents that cause building-related illnesses. In addition, staff with industrial hygiene expertise can conduct a public health risk assessment for exposure to acute releases of hazardous materials such as gasoline and heating oil. This expertise is critical to monitoring and preventing public health exposures and environmental contamination of groundwater, as well as appropriately responding to and investigating environmental-related terrorist activity and other emergency/non-emergency chemical releases. By increasing the County's capacity to respond to chemical hazard emergencies in a specialized way through an inter-agency partnership, the Health Department and the Fire and Rescue Department are maintaining and protecting community health and safety.

### **Child Care Assistance and Referral**

**\$4.1 million**

An increase of \$4.1 million has been included to support an enrollment level of 5,400 child care years in the Child Care Assistance and Referral (CCAR) program. This enrollment level is based on July 2005 service levels and will provide services to approximately 400 more children compared to the FY 2006 Adopted Budget Plan. Increasing enrollment is attributed to several demographic and social factors including low unemployment rates, greater numbers of Temporary Assistance to Needy Families (TANF) and Virginia Initiative for Employment, not Welfare (VIEW) cases, and growth in the County population. Additional program growth will be managed through the implementation of a waiting list. This expenditure is partially offset by an increase of \$0.8 million in federal funding for a net County cost of \$3.3 million. Expenditures will be analyzed during the *FY 2006 Third Quarter Review* to determine if a similar adjustment is necessary for FY 2006.

### **School-Age Child Care**

**\$0.8 million**

Funding of \$0.8 million, including fringe benefits, is provided for 12/9.72 SYE positions that are associated with opening four new School-Age Child Care (SACC) rooms, two at Oak Hill Elementary School based on room availability and two at the new West Fairfax Elementary School scheduled to open for the 2006/2007 school year. The new rooms will provide affordable, safe, quality child care services to an additional 140 children. Countywide, the waiting list for SACC is currently over 3,000 children.

### **Medically Fragile Homeless Care Program**

**\$0.2 million**

An increase of \$0.2 million, including fringe benefits, has been included for 2/2.0 SYE positions to provide nurse practitioner services in the five homeless shelters located throughout the County. One position is being converted from an exempt limited-term position to a merit position and will continue providing services at the Embry Rucker shelter in conjunction with the Medically Fragile Homeless Care Pilot program approved by the Board of Supervisors during the FY 2006 budget process. The second nurse practitioner position is being converted from a grant position to a merit position due to the loss of grant funding. This position will continue the provision of medical services in the remaining four homeless shelters.

### **Katherine K. Hanley Family Shelter**

**\$1.2 million**

Funding of \$1.2 million, including \$700,000 for operating costs for six months and \$500,000 in one-time start-up expenses, has been included for the Katherine K. Hanley Family Shelter, scheduled to open in April 2007. This new 20,000-square-foot facility will provide comprehensive emergency shelter services to approximately 20 homeless families, a majority of whom are children. Family shelter services will focus on assisting homeless families in crisis to stabilize and obtain self-sufficiency through employment, stable housing and successful family functioning. The facility will be located in western Fairfax County, near the intersection of Route 29 and Stringfellow Road.

## Budget Highlights

### **The Enterprise School**

**\$0.1 million**

Fairfax County has over 80 alternative schools operated by County agencies and Fairfax County Public Schools. The Enterprise School (TES) is the only public/private partnership for alternative schools and the only one that offers mental health counseling and intervention. In FY 2006, TES staffing and educational instruction is supported by a \$250,000 General Fund contribution, an \$80,000 federal grant and fees charged to parents. The grant expires on June 30, 2006 and is not anticipated to be renewed. In order to continue existing programs and maintain the current level of service, additional County funding of \$80,000 has been included in the FY 2007 Advertised Budget Plan to offset the loss of grant funding, for a total County contribution of \$330,000.

### **Public Safety and Transportation Operations Center Staff**

**\$0.3 million**

Funding of \$0.3 million is included for 7/7.0 SYE positions and operating expenses for the Public Safety and Transportation Operations Center (PSTOC) scheduled to open November 2007. The PSTOC is projected to be a 113,000-square-foot facility that will house critical safety, transportation and security components of both County and state operations. These include the Public Safety Communication Center and the Emergency Operations Center jointly operated by the Police Department and Fire and Rescue Department, as well as the Virginia Department of Transportation (VDOT) Smart Traffic Center, a Forensics Lab and training facilities.

Of these staff, 6/6.0 SYE positions are in the Facilities Management Department (FMD), which will establish an Operations and Maintenance satellite shop with staff dedicated to the facility. FMD has determined that a total of six positions, including one supervisor and five trade positions, will be necessary for the facility based on an assessment of the current design phase and preliminary construction drawings. This takes into account the 100 percent redundancy requirements in much of the mechanical and electrical systems due to the critical 24-hour/seven days a week nature of the facility, and assumes contractor support services for specialty systems, an approach consistent with current practices at other facilities. The working hours of the six positions will be staggered to allow 12 hours on-site for five days per week, with one employee on-call for after-hours emergencies. Positions necessary in FY 2007 will be on-site during construction, which will enable staff to become familiar with the equipment and systems as they are installed. Including key maintenance personnel as an integral part of the construction team can help eliminate system component errors, as well as design omissions and conflicts. These staff will also be able to inventory equipment, develop the maintenance plan for the PSTOC during the construction phase and schedule required preventive maintenance in FMD's Computerized Maintenance Management System. It should be noted that only three of the PSTOC positions are funded in FY 2007. All six positions will be funded in FY 2008 after the facility opens.

In addition, 1/1.0 SYE PSTOC General Manager position is included to ensure the coordination of facility use and resources. The PSTOC General Manager will oversee the administrative needs of the facility, including the management and development of inter-local agreements, contracts, standard operating procedures for shared systems and spaces, the Joint Operations Agreement, and the PSTOC budget. The position will also act as a key facilitator and negotiator, and aid in decision-making among County and state agency partners, the PSTOC Operating Board, and the PSTOC Governing Board. The General Manager will be a Fairfax County employee, but will report directly to both a Fairfax County Deputy County Executive and a VDOT District Administrator, with salary costs to be paid on a pro rata basis by the County and state.

# Budget Highlights



## BUILDING LIVEABLE SPACES

### The Penny for Affordable Housing

**\$21.9 million**

An amount of \$21.9 million represents a financial commitment on behalf of the Board of Supervisors to preserve and create affordable housing opportunities by dedicating revenue equivalent to the value of one penny on the Real Estate Tax specifically for affordable and workforce housing. Given that the County lost 1,300 affordable units between 1997 and 2004, and that increases in rents and the prices of homes continue to outpace income growth, many individuals and families are finding it increasingly difficult to find affordable housing in the County. As a result, the Board of Supervisors established Fund 319, The Penny for Affordable Housing Fund, with \$17.9 million in FY 2006 and set a County goal to preserve 1,000 units of affordable housing, as well as to create 200 new affordable units, by the end of FY 2007. Since the cost of land and the value of existing property in Fairfax County are at an all-time high, County funding and financing are critical to achieving these goals. As of December 13, 2005, a total of 666 affordable units have been preserved for both homeownership and rental purposes in a variety of large and small projects. Of that number, 252 units are preserved as affordable housing for periods of five years or less and 414 units are preserved for 20 years or longer. Various funding sources were used to retain these units; however, Fund 319 funds are critical for the preservation efforts.



### GIS Specialist for Housing

**\$0.1 million**

An increase of \$90,025, including fringe benefits, is associated with the addition of 1/1.0 SYE Geographic Information Spatial (GIS) Analyst III for the Department of Housing and Community Development to develop and manage databases containing GIS information that will be used in designing creative approaches to neighborhood redevelopment and to attract private development and investment in support of revitalization activities.

### Combined Community Inspector Program

**\$0.5 million**

Funding of \$511,653 is provided for 5/5.0 SYE positions, limited term staffing, fringe benefits and operating expenses associated with the new Combined Community Inspector Program. This increased staffing will accompany the relocation of the property maintenance function from the Health Department to the Department of Planning and Zoning, effective FY 2007. As a result of review by staff in the Strengthening Neighborhoods Building Community effort, the development of a Combined Community Inspection Program is recommended to ensure that the County continues to respond to zoning and health-related complaints as they increase both in terms of volume and complexity. This increase in zoning and health-related complaints is unlikely to abate, given current trends in aging housing stock, population growth in the County and rising housing costs.

While the number of complaints received has risen significantly, the number of inspectors assigned to respond to the increased number of complaints has remained flat. The Combined Community Inspector Program will create a group of cross-trained inspectors to be designated as Combined Community Inspectors (CCIs). The CCIs will receive the appropriate classroom and field training to recognize, report and resolve property maintenance complaints. These positions will engage in formal and regular dialogue with the Department of Health, the Department of Housing and Community Development, and the Department of Public Works and Environmental Services; however, the location of the inspectors within the Department of Planning and Zoning will improve efficiency both internally and for citizens, essentially creating a one-stop program and eliminating many of the cross-agency referrals that have occurred in the past since many complaints involve violations that cross traditional agency lines of responsibility.

## Budget Highlights

### **CLEMYJONTRI Park/Turner Farm Position**

**\$0.1 million**

An increase of \$0.1 million and 1/1.0 SYE position is associated with the opening of CLEMYJONTRI Park in McLean and Turner Farm in Great Falls in late FY 2006. CLEMYJONTRI Park will have the County's first fully accessible playground serving disabled children. It is a unique 18.55 acre park with over an acre of fully accessible playground equipment, an accessible carousel, picnic pavilion, perimeter trail, restrooms, a house and gardens. The purpose of this park is to provide an accessible and barrier-free playground that will enable children with a wide-range of disabilities to play alongside children without disabilities in a broad mix of playground activities. There is no other playground of this type in the entire County and visitation at this site is projected at over 50,000 per year.

With the assistance of the Turner Team, a group of volunteers in Great Falls, Fairfax County has acquired Turner Farm and is developing trail-related facilities at the site. Once completed, the facility will be operated by Park Authority staff with the continued volunteer assistance of the Turner Team. The facility will provide County residents with increased opportunities for equestrian activities. Since CLEMYJONTRI Park and Turner Farm are located approximately nine miles apart, one staff member will provide service at both parks.

### **Athletic Field Walk-On Use**

**\$0.9 million**

An amount of \$0.9 million is included to implement policies developed by the multi-agency Walk-on Use committee to ensure scheduled access to County fields by a variety of groups. As part of the *FY 2005 Carryover Review*, the Board of Supervisors directed that the recommendations from the multi-agency Walk-on Use Committee considering unauthorized and/or unscheduled use of County fields be reviewed and considered for implementation. Damage from field use abuses has increased significantly over the past few years and has undermined the efforts and resources the County and community have put into field improvements. Both the community and the County have invested millions of dollars in the development and maintenance of County fields, and a policy is needed to ensure access for scheduled use, as well as to increase awareness and enforcement of unauthorized and/or unscheduled use by the community and the damaging impact such use causes.

Of the funding total, \$0.4 million will provide for two teams of two officers each within the Police Department to monitor fields on the weekends, as well as expand the field monitoring program by adding nine field monitors; \$0.4 million will support recurring costs including contractual services with school security, trash removal, portable toilets and other miscellaneous expenses; while the remaining \$0.1 million is for non-recurring expenses supporting outreach and educational efforts including the installation of signs in multiple languages at various field sites.

### **Athletic Field Maintenance, Synthetic Turf Field Development Program and Custodial Support \$5.0 million**

In FY 2007, funding of \$5.0 million is included for athletic field maintenance, synthetic turf field development and custodial support. The revenue to be generated by Athletic Field Application Fees in the amount of \$0.9 million will support these costs.

An amount of \$2.3 million is associated with the County athletic field maintenance program, including electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. An amount of \$0.2 million supports continued replacement and upgrading of Fairfax County Public Schools (FCPS) boys' baseball field lighting systems and installation of lights on FCPS and County park fields used for girls' softball. Funding of \$0.7 million is provided for enhanced maintenance of school athletic fields. The enhanced level of maintenance will provide a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It will also establish post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. An amount of \$0.9 million is necessary to support the Synthetic Turf Development Program. This funding is approximately equal to the value of one field. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities.

# Budget Highlights

Funding of \$0.2 million provides for custodial support for indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Beginning in FY 2006, revenue generated from the Athletic Services Fee is used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. Finally, \$0.7 million is included to support mowing and general maintenance at designated FCPS athletic fields. This maintenance effort includes a consistent mowing frequency of 28 times per year at 473 athletic fields (approximately 160 school sites) and provides for aeration and over-seeding to improve turf coverage and reduce the chance of injury.

## Increased Debt Capacity

The FY 2007-FY 2011 Advertised Capital Improvement Plan (With Future Fiscal Years to 2016) includes an increase of \$75.0 million per year for increased bond sale capacity, which results in an increase of approximately \$2.0 million for debt service. In FY 2007, new bond sales are projected at \$213.15 million, with an additional \$75 million budgeted for increased capacity, which would result in a total of \$288.15 million.

Additional bond sale capacity is needed in order to keep pace with rising construction costs and to provide flexibility in completing approved referenda projects. Correspondingly, the target on annual sales is proposed to increase from \$200 million or \$1.0 billion over a five-year period to \$275 million or \$1.375 billion over a five-year period, with a technical limit of \$300 million in any given year. The ratio of debt to taxable property value is projected to remain less than 3.0 percent and the ratio of debt service to Combined General Fund disbursements is projected to remain less than 10.0 percent.



## PRACTICING ENVIRONMENTAL STEWARDSHIP

### Penny for Stormwater Management

**\$21.9 million**

\$21.9 million, or the approximate value of one penny from the County's Real Estate Tax, has been included for prioritized stormwater capital improvements to the County's stormwater system. Proper management of stormwater is essential to protect public safety, preserve home values and support environmental mandates such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways. The County's stormwater system, which includes 1,400 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, and 1,100 stormwater management ponds, is strained by an aging infrastructure and rapid urbanization that has occurred over the last 20 years. In fact, more than \$300 million in system repairs, rehabilitation and upgrades have been identified. This, in combination with higher water quality standards that must now be addressed by local governments, requires a more significant, multiyear investment in terms of funding and staff resources.



Funding in FY 2007 is concentrated on construction projects necessary to implement each watershed management plan. The watershed planning process is anticipated to generate an average of 300 water quality, storm drainage and flood control projects in each of the 30 watersheds. Approximately 37 percent or \$8 million of the \$21.9 million dedicated to the Stormwater program in FY 2007 is identified for various watershed implementation projects. Projects include repair of flood walls, berms and stormwater infrastructure, as well as measures to improve water quality such as stream stabilization, rehabilitation and safety upgrades of dams, repair and replacement of underground pipe systems and surface channels, structural flood-proofing, and best practice site retrofits. Funding of \$6.7 million will support the Infrastructure Maintenance and Replacement Program, which is a comprehensive engineering and inspection assessment of the public and private stormwater management infrastructure as required under the County's MS4 permit. This work includes field inspection activities, punch list development, private owner training, coordination, outreach, enforcement and construction quality control of rehabilitation activities. This funding also supports the development of watershed master plans, public outreach efforts and monitoring activities.

## Budget Highlights

### **Stormwater Management Staff**

**\$0.2 million**

Funding of \$242,924 for 3/3.0 SYE positions and fringe benefits is associated with the enhanced Stormwater Management Program. The three positions funded in FY 2007 will act as a team and will be responsible for managing over 100 stormwater construction contracts. This team includes 1/1.0 SYE Engineer III to support the Watershed Projects Implementation Branch in the Stormwater Planning Division. Since the watershed planning process is anticipated to generate an average of 300 water quality, storm drainage and flood control projects in each of the 30 watersheds, this Engineer III will be the project manager for a number of these projects. In order to facilitate construction of the projects, 1/1.0 SYE Engineer II in the Construction Management Division and 1/1.0 SYE Right of Way Agent in the Land Acquisition Division have also been included in FY 2007 to support construction projects under the direction of the Engineer III.

### **Sewer Fees Increase**

The FY 2007 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 reduce nitrogen discharge from wastewater in order to meet more stringent environmental regulations. The Availability Fee charged to new customers for initial access to the system will increase from \$5,874 to \$6,138 for single-family homes based on current projections of capital requirements and is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2005 through June 30, 2010. The Sewer Service Charge is billed to all existing customers and is used to fully recover operating and maintenance costs, debt service payments and capital project funding primarily attributable to improving wastewater treatment effluent standards as mandated by federal and state agencies. The Sewer Service Charge will increase from \$3.28 to \$3.50 per 1,000 gallons of water consumption in FY 2007. This rate increase represents a departure from the rate schedules that have been projected in the past.

The higher increase in Sewer Service Charges is due to federal mandates associated with the renovation and rehabilitation of existing treatment facilities. New Chesapeake Bay water quality program requirements include reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified Fairfax County that renewal of the County's National Pollutant Discharge Elimination System (NPDES) permit will include a requirement that nutrient removal be performed at the "Limits of Technology." Current technology allows for discharge limits of less than 3.0 milligrams per liter of nitrogen and 0.1 milligrams per liter for phosphorus. The County only has the capability to meet the current nitrogen removal standard of 8.0 milligrams per liter. A phased approach is recommended to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements. Due to the significant level of requirements, the FY 2007 budget also includes a planned bond sale in the amount of \$150 million to provide maximum flexibility to meet new state regulatory requirements in the Wastewater Management Program.

### **Developer Default Program**

**\$0.2 million**

An increase of \$158,079, including fringe benefits, is for the addition of 2/2.0 SYE positions in the Office of Capital Facilities for the Developer Default Program, including 1/1.0 SYE Engineer III in the Planning and Design Division and 1/1.0 SYE Engineering Technician III in the Construction Management Division. The Developer Default Program was created to address situations where, as a result of economic conditions in the construction industry, some developers do not complete required public facilities, including walkways, storm drainage improvements and acceptance of roads by the state. When this occurs and a developer does not complete a facility, projects are considered in default. Due to the increasing number of developer projects going into default, these positions are necessary in order to bring projects to completion in a timely manner. As a result of a large increase in construction over the past few years, the Office of Capital Facilities expects approximately 15-20 developer default projects in FY 2007, which is an increase of 200-300 percent over recent years' figures of five per year. Each developer default project requires approximately 460 staff hours over an average of 18 months to complete the construction and manage the administrative process associated with these projects. These additional positions within Capital Facilities will help manage the projected increase in developer default projects and the associated workload.

# Budget Highlights

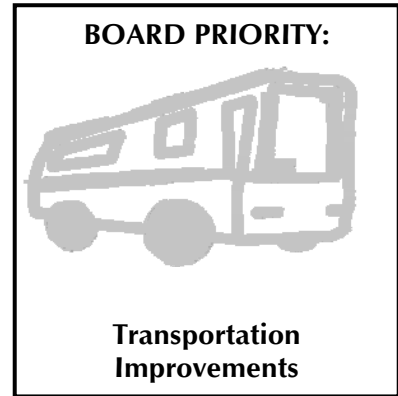


## CONNECTING PEOPLE AND PLACES

### Metro Funding – General Fund Transfer

**\$19.5 million**

The total Fairfax County requirement (subsidy) for Washington Metropolitan Area Transit Authority (WMATA) Operating Expenses totals \$61.1 million, an increase of 7.3 percent over the *FY 2006 Revised Budget Plan* and supports Metrorail, Metrobus and MetroAccess (paratransit) service. This increase in jurisdictional subsidy is based on the WMATA General Manager's proposed budget and the undesirability of additional fare increases after two straight years of increases in FY 2004 and FY 2005. Based on the Northern Virginia Transportation Commission (NVTC) formula, the County receives State Aid and Gas Tax Receipts to support operating requirements. In FY 2007, a total of \$26.5 million in State Aid and \$14.0 million in Gas Tax Receipts will be used for WMATA. In addition, \$19.5 million is supported by a General Fund Transfer, \$0.3 million will be funded from interest on funds at NVTC, \$0.1 million will be transferred from Fund 301, Contributed Roadway Improvement Fund, to support shuttle service in the Franconia/Springfield area, and \$0.7 million will be funded from available balance. It should be noted that the General Fund Transfer is being held flat at the *FY 2006 Revised Budget Plan* level.



In addition, the County's share for capital requirements totals \$23.3 million, of which \$13.7 million is supported by Fairfax County General Obligation Bonds. The remainder is funded through Virginia Transportation Act 2000 funds, State Aid and Gas Tax Receipts. Of the total, \$19.7 million is for the Metro Matters Program. Metro Matters addresses the acquisition of new rail cars and buses, infrastructure maintenance, and system security enhancements. An amount of \$0.4 million is also included for the Beyond Metro Matters Program, which addresses capital requirements in addition to those covered by the Metro Matters Program, and \$3.2 million is included to fund Adopted Regional System debt service requirements.

### County Transit Funding – General Fund Transfer

**\$30.7 million**

An increase of \$6.6 million or 27.1 percent for County Transit Systems will enable the FAIRFAX CONNECTOR to maintain FY 2006 levels of service, as well as provide support for several new requirements. The total FY 2007 General Fund Transfer for Fund 100, County Transit Systems, is \$30.7 million. Included in this total is \$4.2 million that will support a 4.5 percent personnel-based contractual adjustment for FAIRFAX CONNECTOR contractors, as well as cover significant costs associated with higher fuel prices and FAIRFAX CONNECTOR's continuing transition to ultra low sulfur diesel fuel. An additional \$0.6 million is included to support the new Reston Town Center Transit Center, the implementation of SmarTrip fareboxes on Connector buses, to support emergency preparedness initiatives, and to provide full-year funding for the Virginia Railway Express (VRE) Burke Library shuttle. In addition, \$0.5 million is included to increase the County's estimated share of VRE operating expenses. Fairfax County's VRE subsidy increase is based primarily on higher diesel fuel costs, increased insurance premiums and an increased capital match for new rail cars.

### Department of Transportation Staff

**\$0.3 million**

Funding of \$270,076, including fringe benefits, is included for 3/3.0 SYE Transportation Planner III positions in the Department of Transportation to address substantial workload-related issues. One position will address expanded workload in the Residential Traffic Administration Program, which is primarily associated with an increase in requests for the creation of Community Parking Districts. Another position will act as Metrobus Service Planner for the County, and will develop and update five-year service plans, as well as coordinate ongoing operational issues with WMATA. The third position will administer and provide oversight of FAIRFAX CONNECTOR contract service delivery operations including: safety, security, service delivery, risk management, emergency preparedness, compliance with the Americans with Disabilities Act and other customer service issues.



## Budget Highlights

### Information Technology (IT) Funding – General Fund Transfer

**\$16.0 million**

Total funding of \$16.8 million, which includes a General Fund transfer of \$16.0 million and interest income of \$0.8 million, is provided for initiatives that meet one or multiple priorities established by the Senior Information Technology Steering Committee. These initiatives include a mix of projects that provide benefits for both citizens and employees, and that adequately balance continuing initiatives with the need for maintaining and strengthening the County’s technology infrastructure. Funded projects will support initiatives in the Human Services, Planning and Development, General County Services and Public Safety program areas. In recent years, the County has scaled back its strategic project efforts to a modest level of investment due to countywide fiscal constraints; however, the FY 2007 funding level of \$16.8 million more adequately supports the County's goals of providing an appropriate infrastructure of basic technology for agencies to use in making quality operational improvements, and to generate administrative efficiencies and redesign business processes to achieve large-scale improvements in service quality.

The County’s long-term commitment to provide quality customer service through the effective use of technology is manifested in service enhancements, expedited response to citizen inquiries, improved operational efficiencies, better information for management decisions and increased performance capabilities. Although many initiatives meet more than one of the technology priorities, for narrative purposes below, projects have been grouped into only one priority area. In addition, they may also address other vision elements; however, have been included under ***Connecting People and Places*** because that is a key focus for many of them.

Priority	FY 2007 Advertised Funding
Mandated Requirements	\$0.6 million
Completion of Prior Investments	\$1.1 million
Enhanced County Security	\$1.8 million
Improved Service and Efficiency	\$7.0 million
Maintaining a Current and Supportable Technology Infrastructure	<u>\$6.3 million</u>
<b>TOTAL</b>	<b>\$16.8 million</b>

### Computer Center Operations and Equipment

**\$2.4 million**

An increase of \$2.4 million is included for Technology Infrastructure Services to support the operation and maintenance of the County computer center and server platforms 24 hours a day, seven days per week; the safeguarding of County software license obligations, data repositories and information assets; additional security measures for daily operations and incident investigation required to further protect the County from unauthorized entry into County systems, attacks, viruses, data destruction and other cyber threats; the maintenance of County data and radio communication networks; and the upgrade of desktop computers to remain consistent with advancements in technology required for service delivery. Due to the increasing cost of software licenses and maintenance contract renewals, as well as telecommunication increases upwards of 12 percent annually, and the need to expand the amount and types of data storage, the County anticipates continued growth in this area. In addition, beginning in FY 2007, a General Fund Transfer is provided to maintain adequate reserves for the upgrade of existing computer center equipment and capacity.

# Budget Highlights



## CREATING A CULTURE OF ENGAGEMENT

### Community Funding Pool – General Fund Transfer

**\$8.2 million**

Funding of \$8.2 million represents the General Fund transfer to support the first year of the next two-year cycle in the Consolidated Community Funding Pool (CCFP) and reflects a 10 percent increase over the FY 2006 General Fund transfer level. When combined with Community Development Block Grant (CDBG) funds, the total available to community organizations in FY 2007 is \$10.4 million. This funding will be used to promote self-sufficiency in the community, provide affordable housing to those in need, assist youth in making good choices to avoid destructive behaviors including gang involvement, and meet the basic needs of struggling families and individuals. It should be noted, however, that pressures on the federal budget are likely to result in a reduction in CDBG funding. Preliminary information indicates a 5 percent, or approximately \$100,000, decrease in CDBG funding in the CCFP. Pending more specific details, these potential revisions have not been incorporated in the FY 2007 Advertised Budget Plan.

### Contributory Funding – General Fund Transfer

**\$11.1 million**

Through Fund 119, Contributory Fund, General Fund appropriations of specified amounts are made available to various nonsectarian, nonprofit or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. FY 2007 funding totals \$11,091,539 and reflects an increase of \$38,238 or 0.3 percent over the *FY 2006 Revised Budget Plan* funding level of \$11,053,301. This increase is primarily attributable to an increase of \$425,522 for the Convention and Visitors Corporation based on projected receipts from the Transient Occupancy Tax. As required by the legislation approved by the 2004 Virginia General Assembly, Fairfax County must designate no less than 25 percent of the additional revenue received from the County levy to a nonprofit convention and visitors corporation located in the County. Therefore \$2,425,522 is appropriated directly to the Convention and Visitors Corporation. This is an increase of \$425,522 or 21.3 percent over the FY 2006 Adopted Budget Plan amount. Based on final revenue estimates, any adjustments to this funding level will be made as part of the *FY 2006 Carryover Review*.

Also included is funding of \$30,000 for the Greater Reston Chamber of Commerce's Incubator Program, a new contributory beginning in FY 2007. The program provides business services, technical support and physical space to help emerging businesses grow. The Incubator had previously been funded as part of the Economic Development Authority budget, but more appropriately fits the status of a contributory agency. Other increases include \$116,576 for the Northern Virginia Regional Park Authority; \$60,486 for the Northern Virginia Regional Commission; \$28,300 for the Metropolitan Washington Council of Governments; and \$13,205 for the Fairfax Symphony Orchestra. It should be noted that these increases are partially offset by decreases of \$500,000 to the Lorton Arts Foundation, whose future contributions are contingent on meeting fundraising goals and will be included in a regularly scheduled quarterly review, as appropriate; \$50,000 for the Greater Reston Arts Center (GRACE) which was provided as one-time, non-recurring funding as part of the FY 2006 Adopted Budget Plan; \$25,000 for the Police and Fire World Games, which was approved by the Board of Supervisors as non-recurring funding as part of the *FY 2005 Carryover Review*; and \$93,444 for the Virginia Municipal League.

### Senior Initiatives

**\$2.4 million**

Funding of \$2.4 million is included to support five separate countywide senior initiatives. This includes \$500,000 to support the Fairfax County CARE Fund, a project to address current shortages in low-income, assisted living facilities. The CARE Fund is intended to be a public/private collaborative partnership that will provide a one-time public investment of \$500,000 to leverage an additional \$2 million in private funds to address the critical shortage in assisted living options for low-income seniors and adults with disabilities. Only two facilities currently target low-income persons, Lincolnia Center (52 beds), and the District Home (64 beds, with 19 of these earmarked for Fairfax County residents). Currently, there is a waiting list of 205 individuals for the Lincolnia Center and/or the District Home. The average cost in Fairfax County for a private assisted living level of care exceeds \$4,000 per month. For persons who cannot afford that monthly payment, the only public assistance for assisted living is federal Auxiliary Grant funding. However, the maximum monthly gross income limit to qualify for an Auxiliary Grant in Northern Virginia is only \$1,219, which keeps others who make slightly more, but not enough to afford \$4,000 per month, out of the assisted living market. Once established, the CARE Fund will help develop affordable assisted living options for these individuals. It is also anticipated that the CARE Fund will provide the stimulus for facilities to develop creative strategies to address

## Budget Highlights

the gap between Auxiliary Grant payments and actual operational costs, while enabling the creation of additional affordable bed space.

The second senior initiative, supported by an amount of \$400,000, will support a new long-term care non-profit that will integrate the various long-term care support programs in the community, build capacity, and develop a single, coordinated long-term care system that will be easier for families to navigate when seeking the most effective care for their loved ones. This organization will help facilitate community participation, assure capacity expansion, support implementation of the Long-Term Care Strategic Plan and stimulate collaborative partnerships. It will serve as the focal point for the development of a quality long-term care system, leveraging additional resources among providers, consumers, government agencies, nonprofits, for profits, educational institutions, businesses and faith-based organizations to cooperatively develop long-term care solutions.

An amount of \$300,000 in recurring funds will significantly leverage additional resources and specifically fund late-stage Alzheimer's care in the community through a contractual arrangement with the Alzheimer's Family Day Center (AFDC). AFDC is the sole provider of late-stage dementia care in the community for those with limited incomes. Each year, AFDC receives an average of 32 percent of their referrals from the County, primarily from the Adult Day Health Centers, and serves approximately 65 individuals and their families. AFDC also promotes caregiver education, strengthening and support.

An expansion of the Senior Plus program beginning January 1, 2007 will be funded with \$915,000 in order to provide services for senior adults who require a higher level of assistance to participate in senior activities within existing Senior Centers. The purpose of the program is to assist seniors in sustaining involvement in social activities in the least restrictive environment, prevent further decline in their health and well being, and serve as a transition service to the Adult Day Health Care Program. The program currently exists at two sites within the County (Herndon Harbor and James Lee) and as part of this expansion, will add five additional sites: the South County, Little River Glen, Lorton, Lincolnia and Sully Senior Centers. Current estimates are of approximately 255 clients (or 26 percent of the average attendance at Senior Centers) for whom Senior Plus services are necessary in order to maintain their participation at Senior Center activities as opposed to transferring them to the more costly Adult Day Health Care Program.

Lastly, an amount of \$300,000 is also included to support the proposed Fairfax County Incentive Fund (FCIF). The FCIF will aim to widen the array of services available in the community by providing grants to community organizations to stimulate the development of self-sustaining initiatives that will build additional long-term care options for seniors and adults with disabilities in underserved communities. Special attention will be paid to ethnic and cultural minorities. This program will be established with initial funding of \$300,000, and supported by a recurring investment for three years.

### **Mental Retardation Graduates Program**

As directed by the Board of Supervisors, the Fairfax-Falls Church Community Services Board (CSB) has developed an alternative service option for serving special education graduates in order to reduce and contain County costs for Day Support and Employment services. Input has also been incorporated from the Human Services Council, the Community Services Board, vendors and community advocacy groups. In spring 2006, Mental Retardation Services anticipates implementing a self-directed option for an initial group of ten participants, which will allow the consumers and their families greater involvement and flexibility in designing their individual service plans. Additionally, the incorporation of informal service providers will enhance service delivery and help to reduce and contain costs.

CSB staff also continues to achieve program efficiencies and maximize non-County revenues. In FY 2006, these efforts are expected to yield approximately \$1.1 million in cost avoidance savings, primarily through advocacy efforts and maximization of Medicaid Waiver slots and rate increases. Beginning in FY 2007, the Virginia Department of Mental Health, Mental Retardation and Substance Abuse Services is anticipated to assume funding responsibility for community day support services for 33 persons residing at the Northern Virginia Training Center that the County is currently funding. In addition, the vendor contracts for day support services have been redesigned to realize savings. For example, the new contracts will include the new self-directed option for consumers and their families, limit administrative expenses, and encourage flexible service

## Budget Highlights

options. Furthermore, on the state level, enhanced resources for Mental Retardation Services have been announced, although the impact on Fairfax County is not yet known.



### MAINTAINING HEALTHY ECONOMIES

#### Inmate Tracking

**\$0.3 million**

An amount of \$300,852 is included, but is offset by revenue, to place all inmates currently in the Work Release Program and Electronic Incarceration Program (EIP) on an active Global Positioning System (GPS) tracking system. The Work Release program is a structured residential-based program that enables selected low-risk inmates who live in the Pre-Release Center to work and participate in community programs to aid in their transition back into the community upon their release. These inmates go into the community each day to work and attend rehabilitation programs, and/or other designated programs. EIP inmates are monitored from home and are not jailed at all, but instead return home at the end of the workday and the home becomes the jail. These two programs provide alternative incarceration solutions that allow otherwise incarcerated individuals an opportunity to earn income to offset their housing and service costs, pay restitution, child support, and/or provide financial assistance to their families. Funding for the new active tracking system will allow Sheriff Deputies to monitor, in real time, the location of inmates who are working in the community in order to continue to provide a safe environment. In addition, this system will allow the Sheriff's Office to expand the Community Labor Force, which saves taxpayer dollars and helps eliminate suburban blight. It should be noted that increased fees charged to inmates in the two programs will offset the cost of the new tracking system.

#### Information Technology Interoperability

**\$0.5 million**

An increase of \$454,898, including fringe benefits, is for an additional 4/4.0 SYE positions in the Department of Information Technology (DIT) including 1/1.0 SYE Deputy Director, 1/1.0 SYE Wireless Analyst, 1/1.0 SYE Interoperability Manager, and 1/1.0 SYE Security Analyst. The Deputy Director position is needed to manage the day-to-day tactical implementation, support, maintenance and customer service of the County's information technology environment and systems that span across four divisions of the department. The Wireless Analyst will manage the wireless services and infrastructure for voice and data applications, which have expanded exponentially in the past five years. A variety of recently implemented IT projects addressed the need for mobile computing, and agencies seeking ways to more effectively utilize staff and streamline processes are creating a growing demand for wireless support that exceeds DIT's capacity to effectively address the issue and create a consolidated approach that optimizes resources and infrastructure.

The Interoperability Manager will provide needed support for the County to continue its role in regional interoperability initiatives, both in the Commonwealth and in the National Capital region. A dedicated interoperability position will enable the County to develop an enterprise approach for the use of organizational data and processes that balance business, privacy and security needs. The addition of a Security Analyst is necessary to continue to provide 24 x 7 secure, reliable e-government services to the residents and business partners of Fairfax County, as well as support new security initiatives. In response to the recent creation of the National Capitol Regional Interoperability Pilot Project, the Fairfax County Government Alternate Emergency Operations Center, the future Public Safety and Transportation Operations Center and the Department of Homeland Security CAPSTAT initiative to share data between regional emergency operation centers, DIT has been tasked with providing the highest level of secure communications available for the County and region, when called upon.



### EXERCISING CORPORATE STEWARDSHIP

#### Fuel Costs

**\$5.4 million**

An increase of \$5.4 million is included for fuel-related expenses in FY 2007, which reflects market conditions, as well as the County's ongoing conversion to ultra low sulfur diesel fuel. The total funding requirement for fuel in FY 2007 is \$21.0 million, which represents an increase of 34.6 percent over the FY 2006 Adopted Budget Plan amount of \$15.6 million.

# Budget Highlights

## Utility Costs

**\$0.8 million**

An increase of \$0.8 million is associated with utilities costs provided through the Facilities Management Department and includes \$0.7 million for higher natural gas costs based on projections for the County's participation in the regional natural gas contract through the Washington Metropolitan Council of Governments and \$0.1 million for the second year of a two-year contract for Fairfax County to purchase 5 percent of its energy for County government buildings from wind energy. The purchase of wind energy reduces emissions from power plants and supports the Board of Supervisors' adopted Environmental Excellence 20-year Vision Plan (Environmental Agenda).

## Pay for Performance

**\$10.8 million**

Funding of \$10.8 million is provided including \$8.8 million for the General Fund and \$2.0 million for General Fund-supported agencies in order to continue the Pay for Performance program for over 8,000 non-public safety employees. The program retains the 0-6 percent range for employee raises and includes the additional fifth bar, "In development," in FY 2007. As noted previously, the non-public safety pay scales are increased in accordance with the annual market index in order to keep County pay scales from falling below the marketplace, and requiring large-scale catch-up. 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 are earned solely based on performance. By adjusting the pay scales, however, employees' long-term earning potential remains competitive with the marketplace.

## Position Regrades

As a result of the annual market study performed by the Department of Human Resources to address issues of employee recruitment and retention, as well as to ensure pay competitiveness, certain job classes are benchmarked against comparable positions in both the public and private sectors. This year, approximately 100 job classes were reviewed and for the first time in a number of years, a large number of non-public safety job classes will be regraded in FY 2007. The need to regrade a large number of classes in a single year is potentially a concern if it means that the County compensation package is falling behind those of other employers with whom it competes for qualified employees. While classes are not automatically adjusted based solely on comparative data, they are reviewed for adjustment if they are found to be five percent or more below the market average, there are recruitment or retention issues associated with them, and/or if they are a job class closely related to one found to require an adjustment.

The classes being regraded are as follows: Property Auditor, Buyer II, Programmer Analyst III, Security Analyst, Legislative Director, Information Officer I, Information Officer II, Information Officer III, Library Aide, Library Assistant I, Library Assistant II, Library Associate, Truck Driver, Motor Equipment Operator, Heavy Equipment Operator, Heavy Equipment Supervisor, Building Plan Review and Permits Division Chief, Environment Site Division (East) Chief, Environment Site Division (West) Chief, Environmental and Facilities Inspection Chief, Deputy Design Review Director, Urban Forester IV, Inspections Branch Chief, Engineering Technician II, Engineering Drafter, Environmental Technician II, Plant Operator, Park Authority Deputy Director, Park Division Director, Planning Division Chief, Deputy Zoning Division Director, Investment Analyst, Environmental Health Specialist II, Environmental Health Specialist III, Clinic Room Aide, Home Health Aide, Public Health Nurse II, Public Health Nurse, III Public Health Nurse IV, Physical Therapist II, Correctional Health Nurse I, Outreach Worker I, Outreach Worker II and Social Worker II. Changes may be required to other related classes as the review of classes is finalized. In addition, a number of trades classes are currently being reviewed for adjustment including the Carpenter, Electrician, Painter and Plumber series.

In accordance with current Personnel Regulations, individuals on the S pay plan, unlike those on public safety pay plans, move to a new pay grade but remain at their current pay rate unless their pay falls below the minimum of the pay grade, therefore resulting in no funding adjustment. In addition the E scale is being adjusted to reflect the results of the market survey which indicated that many positions were behind the market. Consistent with the S scale adjustments, incumbents on the E scale do not receive a pay increase unless they are below the new minimums.

## Benefits

Funding for Fringe Benefits, including the transfer for the Retiree Health Benefits subsidy, totals \$195.06 million, an increase of \$14.8 million or 8.2 percent over the *FY 2006 Revised Budget Plan* of \$180.30 million primarily due to the following:

## Budget Highlights

- **Health Insurance** **\$2.3 million**

Health Insurance funding is increased \$2.3 million or 4.0 percent over the *FY 2006 Revised Budget Plan*, based on a projected average increase of 10.0 percent for the HMOs and no premium increase for the self-insured plan, effective January 1, 2007, as well as adjustments to reflect the inclusion of new positions. After significant increases in medical costs at the beginning of the decade, cost growth has begun to moderate in the last few years. On average, most employers nationwide are experiencing cost increases from 8-10 percent per year. The County's experience under the HMOs mirrors this trend, but the self-insured plan has experienced medical cost growth below the national average. As a result of lower than anticipated medical and prescription claims in recent years, the County's self-insured plan will not increase premiums effective January 1, 2007 for the final six months of FY 2007.

Despite holding premiums flat, Fund 506, Health Benefits Trust Fund, should remain solvent while maintaining a revenue stream that will cover the cost of health claims and maintain reserve funding. It should be noted that advances in medical technology, the increasing cost of medical malpractice and liability insurance, and increased utilization continue to drive increases in medical costs. As a result, the fact that there will be no premium increase for the self-insured plan should not be interpreted as part of a trend of slower premium growth. Depending on the outcome of the upcoming selection process, described further below, claims experience and cost growth, it may be necessary for premium increases to return to levels more consistent with national averages in future years.

As of December 31, 2006, the County's contracts with the current HMO providers are set to expire, and the contract for the self-insured products will expire as of December 31, 2007. In calendar year 2006, the County will be partnering with Fairfax County Public Schools and undergoing a selection process to choose new providers for all health insurance products in order to leverage the County's position in the marketplace and achieve competitive rates. This process may result in changing the range of health insurance options to best fit the needs of employees. As part of this process, the County will also be examining plans related to Medicare Part D to aid in finalizing an approach to the implementation of this new prescription drug benefit product. Any changes to the health insurance options would be effective January 1, 2007.

- **Dental Insurance** **\$0.6 million**

Dental Insurance reflects a net increase of \$0.6 million or 36.1 percent over the *FY 2006 Revised Budget Plan* based on a projected premium increase of 10.0 percent, effective January 1, 2007, increased employee participation, and the inclusion of new positions.

- **Social Security** **\$1.9 million**

Social Security reflects a net increase of \$1.9 million or 4.6 percent over the *FY 2006 Revised Budget Plan*, based on salary adjustments necessary to support the County's compensation program, the inclusion of new positions, and the change in the federally set maximum pay base against which contributions are calculated from \$90,000 to \$94,200.

## Budget Highlights

- **Retirement** **\$9.6 million**  
Retirement (Fairfax County Employees', Uniformed, Police) reflects a net increase of \$9.62 million or 12.8 percent over the *FY 2006 Revised Budget Plan*. This increase is primarily due to the impact of increases in the Employer Contribution rates, salary adjustments necessary to support the County's compensation program and the inclusion of new positions, offset by a reduction due to projected savings in FY 2006, including one-time savings as a result of the implementation of the Deferred Retirement Option Program (DROP) for members of the Employees' Retirement System and the subsequent reduction in the underlying salary base used to calculate contributions as a result of excluding the salaries of those who enroll in DROP.

Following the current effective actuarial funding policy, contribution rates are adjusted only to fund approved benefit enhancements, and to recognize funding adjustments required when the funding ratio falls below 90 percent or rises above 120 percent. In addition, a five-year experience study was performed in FY 2006 concurrent with the June 30, 2005 valuation to analyze economic and demographic assumptions. As a result of the study, several assumption changes were made which impacted the employer contribution rates. The overall retirement increase includes an increase of \$3.02 million for employer contributions to the Employees' system based on rate adjustments, consisting of a \$3.47 million increase as a result of changes in demographic assumptions based on the five-year experience study, partially offset by a decrease of \$0.45 million based on an improvement in the funding ratio toward the pre-defined 90 percent threshold. Also included is a \$1.44 million increase in the employer contribution for the Uniformed system due to a rate adjustment as a result of changes in demographic assumptions based on the five-year experience study. In addition, employer contributions to the Police system increase \$1.02 million due to rate adjustments, consisting of a \$0.42 million retiree cost-of-living benefit enhancement and a \$0.60 million increase due to changes in demographic assumptions based on the five-year experience study.

- **Retiree Health Insurance** **\$0.3 million**  
Retiree Health Insurance increases \$0.25 million or 6.5 percent over the *FY 2006 Revised Budget Plan* level of \$3.82 million to \$4.07 million. Monthly subsidy payments to eligible County retirees to help pay for insurance are provided in Fund 500, Retiree Health Benefits. The current monthly subsidy, approved in FY 2006, commences at age 55 and varies by length of service. Effective January 1, 2006, the subsidy was increased 25 percent for the short-term in response to the implementation of the new Medicare Part D prescription drug benefit. The cost of the increase in the subsidy is expected to be completely offset by federal funding from the Centers for Medicare and Medicaid Services (CMS).

It should be noted that County staff will work to develop a long-term County strategy for Medicare Part D, which may include elimination of the 25 percent increase in the subsidy. Final recommendations will be presented to the Board of Supervisors for approval during calendar year 2006. The average number of subsidy recipients, including new retirees who are eligible to receive the retiree health benefit subsidy, is expected to increase by 125 or 6.0 percent, from 2,076 in FY 2006 to 2,201 in FY 2007. Estimates of the average number of subsidy recipients are based on a review of the projected number of retirements, as well as the health subsidy eligibility of personnel already retired from the Fairfax County Employees, Uniformed, and Police Officers Retirement Systems.

In FY 2006, the Board of Supervisors approved an additional retiree health benefit to Health Department employees who remained in the Virginia Retirement System (VRS) after their conversion from state to County employment in 1995. There are approximately 20 retirees eligible for the additional benefit in FY 2007. Furthermore, effective July 1, 2006, the County will begin providing the maximum retiree health benefit subsidy to those Police officers who have retired or will retire with full retirement benefits after only 20 years of service. Approximately 188 Police retirees and their spouses will receive the higher subsidy level in FY 2007. Both of these benefit enhancements will impact the County's accrued actuarial liability under Governmental Accounting Standards Board (GASB) Statement No. 45 and will be included as part of the annual actuarial valuation. Any change in this liability will affect the annual contribution required by the County in order to make progress toward reducing the unfunded portion of the liability.

# Budget Highlights

## TAX AND FEE ADJUSTMENTS

### Real Estate Tax Rate Reduction

The FY 2007 Advertised Budget Plan includes a proposal to further reduce the Real Estate Tax rate from \$1.00 to \$0.93 per \$100 of assessed value. This brings the total rate reductions from FY 2003 to FY 2007 to \$0.30 per \$100 assessed value. The seven-cent reduction for FY 2007 results in a savings of \$378.52 for the typical homeowner compared to the FY 2006 rate. However, even with this rate cut, the typical homeowner will still see an increase of \$544.03 or 12.1 percent over FY 2006 due to the assessment increase.

### Refuse Collection

Residents within Sanitary Refuse Collection Districts who receive County refuse collection service are charged an annual service fee through the semiannual property tax bill for regular trash pick-up and recycling. These districts are created by the Board of Supervisors upon citizen petition. From FY 2000 through FY 2004, the annual fee was maintained at \$210 per unit to draw down the unreserved fund balance. Due to increasing disposal fees, rising personnel expenses, and lower fund balances, the annual fee was increased from \$210 to \$240 in FY 2005 and to \$270 in FY 2006, which was still consistent with rates charged by private sector haulers.

While the FY 2006 increase slowed the decline in the ending balance, this increase has not been sufficient to cover higher program operating and personnel-related costs. If the current rate of \$270 is maintained in FY 2007, the ending balance is likely to be insufficient to meet vehicle and equipment replacement reserve requirements. In order to cover anticipated expenditures in FY 2007 and maintain essential reserves, an increase in the annual fee to \$315 is required for approximately 40,000 customers who receive this service. Future rate increases are also anticipated.

### Sewer Fees

In FY 2007, the Availability Fee charged to new customers for initial access to the system will increase from \$5,874 to \$6,138 for single-family homes based on current projections of capital requirements and is consistent with the analysis included in the Forecasted Financial Statement for July 1, 2005 through June 30, 2010. The Sewer Service Charge is billed to all existing customers and is used to fully recover operating and maintenance costs, debt service payments, and capital project funding primarily attributable to improving wastewater treatment effluent standards as mandated by state and federal agencies. The Sewer Service Charge will increase from \$3.28 to \$3.50 per 1,000 gallons of water consumption in FY 2007. This equates to a 6.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$16.72.

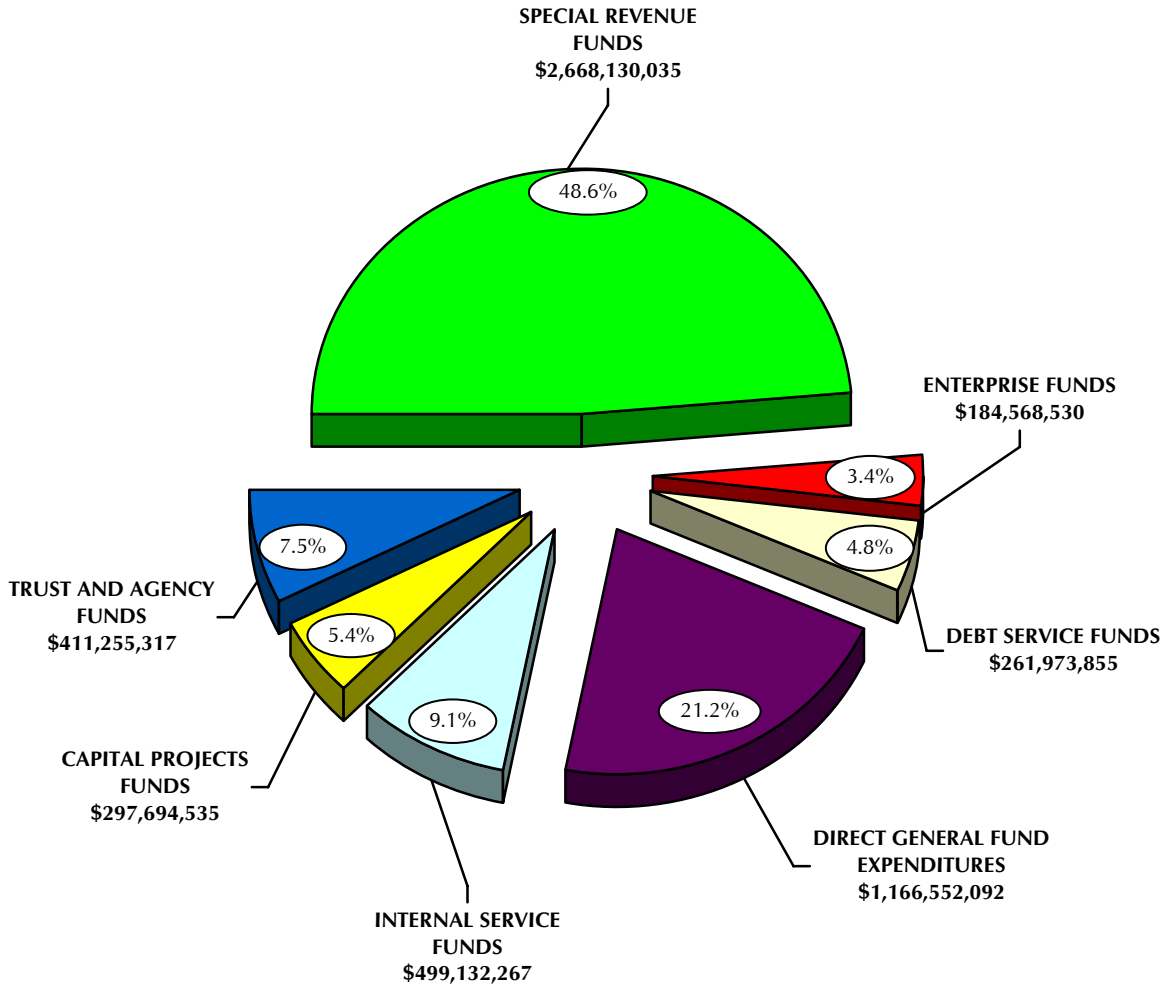
#### BOARD PRIORITY:



**Revenue Diversification to  
Reduce the Burden on  
Homeowners**



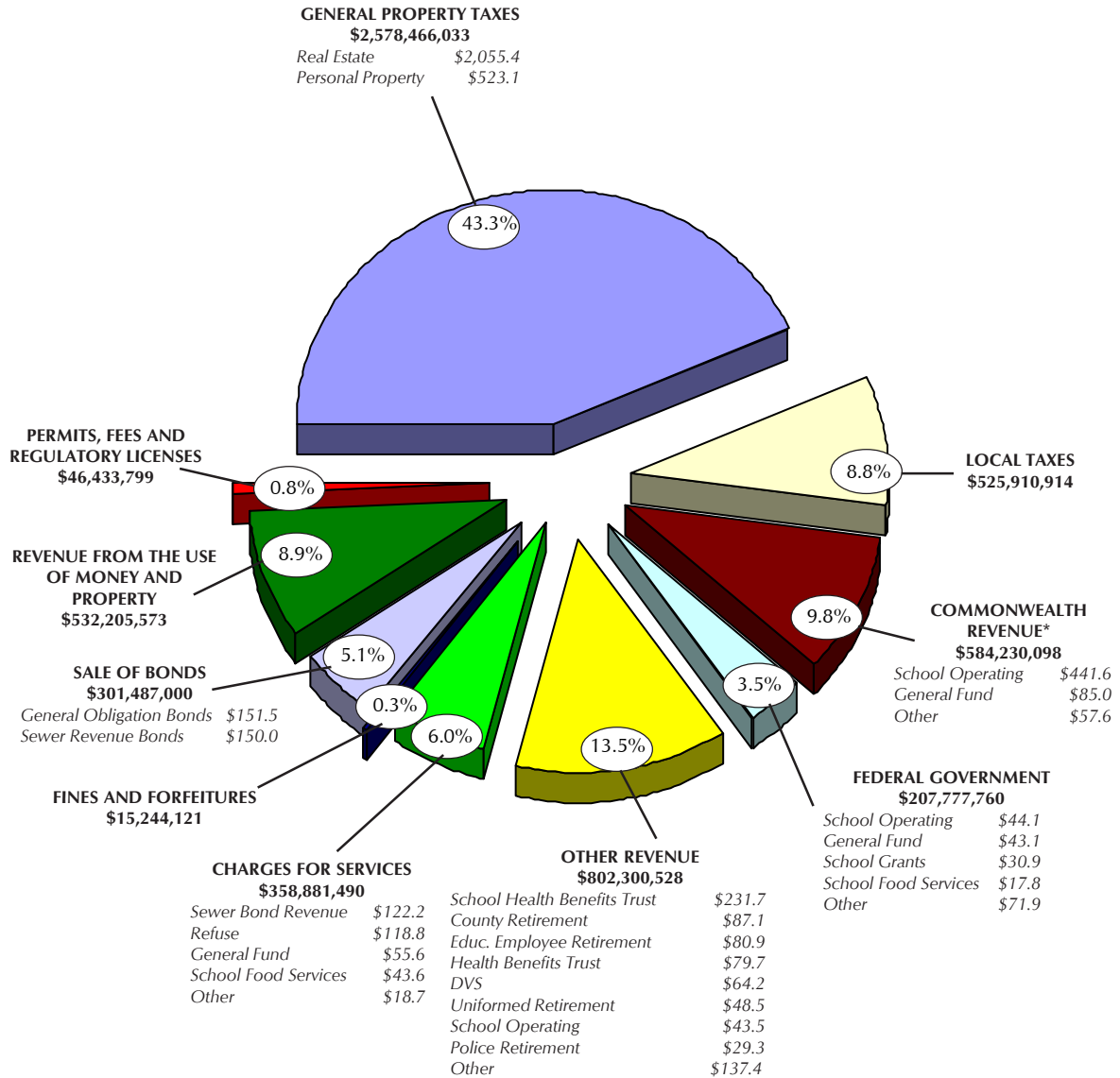
# FY 2007 EXPENDITURES ALL FUNDS



**TOTAL EXPENDITURES = \$5,489,306,631**

# FY 2007 REVENUE ALL FUNDS

(subcategories in millions)



**TOTAL REVENUE = \$5,952,937,316**

\* For presentation purposes, Personal Property Taxes of \$214,177,112 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.

# Strategic Linkages

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**This section includes:**

- ▶ **Overview Strategic Linkages Summary**  
*(Page 56)*
- ▶ **Key County Indicators** *(Page 60)*
- ▶ **Fairfax County Public Schools (FCPS)**  
**Systemwide Targets** *(Page 72)*

# Strategic Linkages

## Context and Background

Fairfax County has been working on a number of initiatives in recent years to strengthen decision making and infuse a more strategic approach into the way business is performed. These initiatives include developing an employee Leadership Philosophy and Vision Statement, identifying the priorities of the Board of Supervisors, implementing a coordinated agency strategic planning process, incorporating Performance Measurement and benchmarking into the budget process, implementing a countywide Workforce Planning initiative, redesigning the Budget Process and converting to Pay for Performance. The process has been challenging and has required a shift in organizational culture; however, the benefit of these efforts is a high-performing government in Fairfax County, which is more accountable, forward-thinking and better able to further its status as one of the premier local governments in the nation.

## Strategic Thinking

Among the first steps Fairfax County took to improve strategic thinking was to build and align leadership and performance at all levels of the organization through discussions and workshops among the County Executive, senior management and County staff. This initiative included the development of an employee Leadership Philosophy and Vision Statement to help employees focus on the same core set of concepts. This dialogue among the County Executive, senior management and staff has continued over several years and culminated in the development of seven "Vision Elements" for the County, which are consistent with the priorities of the Board of Supervisors. These Vision Elements are intended to describe what success will look like as a result of

the County's efforts to protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County by:

### **Employee Vision Statement**

As Fairfax County Employees we are committed to excellence in our work. We celebrate public service, anticipate changing needs and respect diversity. In partnership with the community, we shape the future.

We inspire integrity, pride, trust and respect within our organization. We encourage employee involvement and creativity as a source of new ideas to continually improve service. As stewards of community resources, we embrace the opportunities and challenges of technological advances, evolving demographics, urbanization, revitalization, and the changing role of government. We commit ourselves to these guiding principles: Providing Superior Service, Valuing Our Workforce, Respecting Diversity, Communicating Openly and Consistently, and Building Community Partnerships.

### **Employee Leadership Philosophy**

We, the employees of Fairfax County, are the stewards of the County's resources and heritage. We are motivated by the knowledge that the work we do is critical in enhancing the quality of life in our community. We value personal responsibility, integrity and initiative. We are committed to serving the community through consultative leadership, teamwork and mutual respect.



**Maintaining Safe and Caring Communities:** The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need, and are willing and able to give back to their community.



**Building Livable Spaces:** Together, we encourage distinctive "built environments" that create a sense of place, reflect the character, history, and natural environment of the community, and take a variety of forms - from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play, and connect with others.



**Connecting People and Places:** Transportation, technology, and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe, and convenient manner.

# Strategic Linkages



**Maintaining Healthy Economies:** Investments in the workforce, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.



**Practicing Environmental Stewardship:** Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County's natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.



**Creating a Culture of Engagement:** Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships, and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.



**Exercising Corporate Stewardship:** Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.

Vision Element posters are prominently placed in County facilities to continue to foster the adoption of these concepts at all levels of the organization and to increase their visibility to citizens as well.

## Strategic Planning

In the spring of 2002, Fairfax County implemented a countywide strategic planning effort. Strategic planning furthers the County's commitment to high performance and strategic thinking by helping agencies to focus resources on services that are the most needed in the County. While some agencies already had strategic plans, the new process directed all agencies to forge a link between their individual missions and goals and the broader County vision laid out in the seven Vision Elements.

Each agency performed an agency-wide environmental scan to determine what factors influence service delivery and customer demands, identified business areas within each department to more specifically define the services provided, aligned the specific tasks performed by business areas within the departmental and vision element framework, and refined goals to meet the countywide vision elements and agency mission. The strategic planning effort involved a cross section of employees at all levels and in all areas of the organization. The County Executive meets annually with specific agencies to discuss the process of strategic planning. He believes that the strategic planning process is as important as the product and that the steps agencies take in the process are effective in orchestrating the shift in organizational culture.

The strategic planning efforts in Fairfax County have been bolstered by four on-going efforts – performance measurement, pay-for-performance, workforce planning and technology enhancements – which help the County maintain a top quality workforce and fund County programs and technology improvements, often despite budget reductions:

**Performance Measurement:** Since 1997, Fairfax County has used performance measurement to gain insight into, and make judgments about, the effectiveness and efficiency of its programs, processes and employees. While performance measures do not in and of themselves produce higher levels of effectiveness, efficiency and quality, they do provide data that can help to reallocate resources or realign strategic objectives to improve services. Each Fairfax County agency decides which indicators will be used to measure progress toward strategic goals and objectives, gathers and analyzes performance measurement data, and uses the results to drive improvements in the agency.

## Strategic Linkages

Fairfax County also uses benchmarking, the systematic comparison of performance with other jurisdictions, in order to discover best practices that will enhance performance. The County has participated in the International City/County Management Association's (ICMA) benchmarking effort since 2000. Approximately 100 cities and counties provide comparable data annually in the following service areas: Police, Fire/EMS, Library, Parks and Recreation, Youth Services, Code Enforcement, Refuse Collection/Recycling, Housing, Fleet Management, Facilities, Information Technology, Human Resources, Risk Management and Purchasing, although not every participating jurisdiction completes every template. ICMA performs extensive data cleaning to ensure the greatest accuracy and comparability of data. In service areas that are not covered by ICMA's effort, agencies rely on various sources of comparative data prepared by the state, professional associations and/or nonprofit/research organizations. It is anticipated each year that benchmarking presentations will be enhanced based on the availability of information. Cost per capita data for each program area, (e.g., public safety, health and welfare, community development, etc.) has also been included at the beginning of each program area summary in Volume 1 of the FY 2007 Advertised Budget Plan. The Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually. The jurisdictions selected for comparison are the Northern Virginia localities, as well as those with a population of 100,000 or more elsewhere in the state. It should be noted that Fairfax County's cost per capita in each of the program areas is highly competitive with other Northern Virginia and large jurisdictions in the state.

**Pay for Performance:** In FY 2001, Fairfax County implemented a new performance management system for non-public safety employees. Based on ongoing dialogue between employees and supervisors regarding performance and expectations, the system focuses on using countywide behaviors and performance elements for each job class to link employees' performance with variable pay increases. FY 2002 was the last year for automatic step increases and cost-of-living adjustment for over 8,000 non-public safety employees so annual compensation adjustments are now based solely on performance. Consistent with the County's ongoing assessment of its compensation philosophy and policy, staff undertook a review of the pay for performance system during FY 2004, the fourth year of the program. As part of this analysis, other jurisdictions with pay for performance systems were surveyed for best practices. As a result, the County Executive recommended changes to the system for FY 2005, to better align the pay for performance system with the County's goals and competitive marketplace practices. Efforts will continue to update employee performance elements and assure their linkage to departmental strategic plans and performance measures. Countywide training for employees and managers will continue to be a priority, as will the expansion of options for multi-rater feedback as part of the performance management process.

As an integral part of the transition to pay for performance, and 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, requiring a large-scale catch-up every few years. 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.

**Workforce Planning:** The County's workforce planning effort began in FY 2002 to anticipate and integrate the human resources response to agency strategic objectives. Changes in agency priorities such as the opening of a new facility, increased demand for services by the public, the receipt of grant funding, or budget reductions can greatly affect personnel needs. Given these varying situations, workforce planning helps agency leadership to retain employees and improve employee skill sets needed to accomplish the strategic objectives of the agency. Effective workforce planning is a necessary component of an organization's strategic plan, to provide a flexible and proficient workforce able to adapt to the changing needs of the organization.

# Strategic Linkages

**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.

## Strategic Planning Links to the Budget

Since FY 2005 the annual budget has included links to the comprehensive strategic initiatives described above. To achieve these links, agency budget narratives include discussions of Countywide Vision Elements and agency strategic planning efforts, program area summaries include cross-cutting efforts and benchmarking data, and the Key County Indicator presentation demonstrates how the County is performing as a whole. As a result, the budget information is presented in a more user-friendly format and resource decisions are more clearly articulated to Fairfax County residents. In FY 2006 and FY 2007 this linkage has been strengthened with benchmark data in the program area summary sections of the budget and more focus on Vision Elements and Board priorities both when making funding decisions and when presenting them. This is most visible in the County Executive's memorandum to the Board included in the Overview Volume.

- **Agency Narratives:** Individual agency narratives identify strategic issues, which were developed during the agency strategic planning efforts, link new initiatives and recent accomplishments as well as core services to the Vision Elements and expand the use of performance measures to clearly define how well the agency is delivering a specific service. Agency narratives are included in budget Volumes 1 and 2.
- **Program Area Summaries:** Summaries by Program Area (such as Public Safety, Health and Welfare, Judicial Administration, etc.) provide a broader perspective of the strategic direction of several related agencies and how they are supporting the County Vision Elements. This helps to identify common goals and programs that may cross over departments. In addition, benchmarking information is included on Program Area services to demonstrate how the County performs in relation to other comparable jurisdictions. Program area summaries are included in budget Volumes 1 and 2.
- **Key County Indicators:** The Key County Indicator presentation provides several performance measurement indicators for each Vision Element. The presentation gives the reader a high-level perspective on how the County is doing as a whole to reach its service vision. The presentation of Key County Indicators will continue to be refined to ensure that the measures best represent the needs of the community. A detailed presentation and discussion of the FY 2007 Key County Indicators is included following this discussion.
- **Schools:** The Fairfax County Public Schools provide an enormous contribution to the community and in an effort to address the County's investment in education and the benefits it provides, a list of Fairfax County School Systemwide Targets is included following the Key County Indicator presentation.

### Positive Outcomes of Strategic Planning Links to the Budget

#### Resource Decisions

- Enables funding of priorities that directly support agency strategic goals and the County's Vision elements
- Clearly articulates funding decisions to County citizens

#### Performance Measurement

- Creates measures of Countywide success in meeting the County's Vision Elements
- Improves tracking of agency progress toward desired outcomes
- Identifies common goals that cross over agencies
- Benchmarks the County's performance in key areas to other jurisdictions

#### Budget Format

- Presents budget information in a more user-friendly format, which improves readability

# Strategic Linkages

## Next Steps

The development of the County's leadership philosophy and emphasis on strategic planning is an ongoing process that will continue to be refined in the coming years. The County budget is extremely well received within the County and nationally. The County received an "Overall Performance Management Award" from the Performance Institute in San Diego, California for strategic planning and budgeting. Specifically the County was recognized for: enabling funding of priorities that directly support the vision goals of Fairfax County; articulating funding decisions to the residents and citizens of the County; and improving comprehension of budget information by organizing it in a user-friendly format. While recognition of this sort is positive the efforts undertaken by the County are designed to facilitate discussion and improvements will be discussed by the Board and the community, and it is anticipated that refinements to the strategic linkages efforts will be driven by that dialogue.

## Key County Indicators

### Introduction

The Key County Indicator presentation includes several measures of countywide performance for each of the seven Vision Elements. The Indicators were compiled by a diverse team of Fairfax County senior management and agency staff through a series of meetings and workshops. Indicators were chosen if they are reliable and accurate, represent a wide array of County services, and provide a strong measure of how the County is performing in support of each Vision Element. The County is committed to continue to refine and improve the Key County Indicator presentation each year, to ensure it best communicates the County's progress on each of the Vision Elements. Benchmarking data will be included in the future as information becomes available to provide a high-level picture of how Fairfax County is performing compared to other jurisdictions of its size and diversity. Benchmarking data is currently discussed in program area summaries in budget Volumes 1 and 2 to provide the reader with more context for agency performance.

#### **Key County Indicators—How is Fairfax County performing on its seven Vision Elements?**

- ✓ Maintaining Safe and Caring Communities
- ✓ Practicing Environmental Stewardship
- ✓ Building Livable Spaces
- ✓ Maintaining Health Economies
- ✓ Connecting People and Places
- ✓ Creating a Culture of Engagement
- ✓ Exercising Corporate Stewardship

The following presentation lists the Key County Indicators for each of the Vision Elements, provides data from FY 2004 to FY 2007, where available, and includes a discussion of how the Indicators relate to their respective Vision Elements. For some indicators, if FY 2004 or FY 2005 is the most recent year in which data are available, it was used to forecast estimates for FY 2006 and 2007. If FY 2005 actuals are unavailable, NA was used in the table until the data becomes available. All of the indicator data are for Fairfax County only, listed by Fiscal Year, unless otherwise noted in the text.



## Strategic Linkages



**Maintaining Safe and Caring Communities:** The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need, and are willing and able to give back to their community.

Key County Indicators	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Estimate
Ratio of Part I Index Crimes (Violent Criminal Offenses) per 100,000 County Population (Calendar Year)	99.10	NA	99.10	99.10
Clearance rate of Part I Index Crimes (Violent Criminal Offenses) (Calendar Year)	49.69%	NA	49.69%	49.69%
Fire suppression response rate for engine company within 5 minutes	51.38%	57.10%	57.00%	57.00%
Percent of Advanced Life Support (ALS) transport units on scene within 9 minutes	85.27%	94.87%	95.00%	95.00%
Percent of low birth weight babies (under 5 lbs 8 oz)	7.10%	NA	6.40%	6.40%
Immunizations: completion rates for 2 year olds	78.0%	77.0%	80.0%	80.0%
High School graduation rates	83.9%	NA	83.9%	83.9%
Percent of children in foster care per 1,000 in total youth population	1.83%	1.69%	1.69%	1.69%
Percent of Seniors, Adults with Disabilities and/or family caregivers who report that the community-based services that are provided by Fairfax County help them remain in their home/community	95.0%	96.0%	96.0%	96.0%
Percent of restaurants operating safely	95.0%	92.8%	93.0%	93.0%

Fairfax County is one of the nation's safest jurisdictions in which to live and work. The County expects to maintain its low crime rate. The Fairfax County **ratio of Part I Index Crimes** remains low at 99.10 violent crimes per 100,000 population, as compared to the National County Suburban average of 353.7 per 100,000. The County will also continue the current case **clearance rate for Part I crimes**, which is an index of four major crimes (murder, rape, robbery, and aggravated assault). *(Note: The Police Department collects and reports performance data based upon a calendar year rather than a fiscal year. Therefore, the Key County Indicators shown reflect calendar year information. Calendar Year 2005 Actuals will be updated in the FY 2007 Adopted Budget Plan.)*

The Fairfax County Fire and Rescue Department Advanced Life Support (ALS) and fire unit measures are standards set by the National Fire Protection Association (NFPA). It is expected that the Department will maintain a consistent level of meeting the ALS and fire suppression response time standards in FY 2006 and FY 2007. Although increasing traffic congestion in the County has impacted the Department's ability to meet these standards 100 percent of the time, the opening of three new fire stations over the next several years, including Fairfax Center Fire Station in FY 2006, Crosspointe Fire Station in FY 2007, and Wolf Trap Fire Station in FY 2008 is projected to mitigate that effect. While the **5 minute fire suppression response standard** of the NFPA is met only 57.10 percent of the time, the average countywide **fire suppression response time** is just above 5 minutes, at 5 minutes 31 seconds. The County also met a second NFPA suppression response standard 91.18 percent of the time, which requires 14 Fire and Rescue personnel to be on site within 9 minutes. The complement of responding personnel may be greater than 14 and is appropriate to the incident and structure type, and may include response from engine, truck, heavy rescue, EMS units and other specialty units.

## Strategic Linkages

The health and well-being of children in Fairfax County is evident in the low percentage of children born with **low birth weight** and the high **immunization completion rates** for two-year-olds. (Note: Data on the percent of low birth weight babies is provided by the Annie E. Casey Foundation; actuals for the previous year are not typically available in time for publication). The County's incidence rate of 7.10 percent of low birth weight babies compares favorably against the state average of 8.4 percent. Fairfax County also funds numerous programs to help children stay in school, while providing recreational activities during after-school programs. These services contribute the County's **graduation rate** of 83.9 percent. (Note: The FY 2004 Actuals shown for the County's graduation rate have been calculated according to No Child Left Behind methodologies, reflecting a change from the calculation methodology previously used. The Fairfax County Public Schools are awaiting final verification from the state of the previous year's graduation rate data, which is anticipated to be finalized for the FY 2007 Adopted Budget Plan.) Currently, the **ratio of children in foster care per 1,000** in the total population of children 0-17 years old is 1.69 percent. While this is low compared to the statewide ratio of 4.0, Fairfax County is still working to decrease the number of children in foster care as well as reduce the time spent in foster care through intensive prevention and early intervention efforts and a stronger emphasis on permanent placements of children in foster care who are unable to return safely to their families.

The County continues to be successful in **caring for elderly residents and persons with disabilities by helping them stay in their homes** as indicated by the 96.0 percent satisfaction rating on four support programs: adult day health care, meals programs (congregate and home-delivered), home-based care, and center-based Saturday respite programs.

Fairfax County is committed to protecting the health of its citizens and currently **92.8 percent of restaurants are operating safely**. This measure reflects restaurants that do not present a health hazard to the public and are determined to be safe at the time of inspection, otherwise the operating permit would be suspended and the restaurant would be closed. It is anticipated that the percentage of closures will increase over the FY 2004 level due to a projected increase in the percentage of restaurants that are inspected at least once per year.



**Building Livable Spaces:** Together, we encourage distinctive "built environments" that create a sense of place, reflect the character, history, and natural environment of the community, and take a variety of forms - from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play, and connect with others.

Key County Indicators	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Estimate
Acres of park land held in public trust	38,572	38,905	39,100	39,200
Miles of trails and sidewalks maintained by the County	565	570	580	590
Annual number of visitations to libraries, park facilities and recreation and community centers	11,170,262	11,293,902	11,516,465	11,516,465
Value of construction authorized on existing residential units	\$199,149,906	\$330,517,900	\$330,517,900	\$330,517,900
Percent of people in the labor force who both live and work in Fairfax County	52.1%	52.5%	52.5%	52.5%
Percent of dwelling units within business or transit centers as measured by zoning approvals	61.3%	38.7%	16.1%	16.1%
Number of affordable rental senior housing units	2,552	2,618	2,643	2,704

## Strategic Linkages

Many of the indicators above capture some aspect of quality of life for Fairfax County residents and focus on the sustainability of neighborhoods and the community. The **acres of park land held in public trust** continue to increase each year and this preservation of open space enhances the County's appeal as an attractive place to live. In addition, the availability of trails and sidewalks supports pedestrian friendly access, and accessibility for non-motorized traffic. This indicator is measured by the **miles of trails and sidewalks** that are maintained by the County. In addition to the 600 miles of trails and sidewalks currently maintained by the County, approximately 1,400 miles are maintained by the Virginia Department of Transportation (VDOT) and approximately 250 miles are contained within County parks. In addition, an estimated 2,000 to 3,000 miles of walkway are maintained by private homeowners associations. This increasing number of walkways contributes to the sense of community and connection to places.

Availability and **use of libraries, parks and recreation facilities** is often used as a "quality-of-life" indicator and is cited as a major factor in a family's decision for home location and a company's decision for site location. FY 2004 and FY 2005 data demonstrates a high level of participation at County facilities and it is likely that this number will increase over time, as new facilities are planned and constructed.

Resident investment in their own residences reflects the perception of their neighborhood as a "livable community." The **value of construction authorized on existing residential units** has increased dramatically in the past few fiscal years and is projected to remain steady, as residents renovate and expand their living spaces, investing in their homes and property. The **percent of dwelling units within business or transit centers as measured by zoning approvals** decreased in FY 2005 partially because the overall number of residential rezonings approved dropped. This number fluctuates based on the number of approvals in a given year and the size/number of units. Activity associated with the **percent of dwelling units within business or transit centers as measured by zoning approvals** was unusually high in FY 2004 due to several major applications in Tysons, Merrifield, and Fairfax Center. The estimate for FY 2006 and FY 2007 is based solely on FY 2006 approvals to-date; this percentage should increase dramatically, given pending rezonings in Vienna and Tysons which should yield a significant number of new residential units in the business and transit centers.

Mixed use development is an indication of the quality of built environments and is supported by the Comprehensive Plan which encourages built environments suitable for work, shopping and leisure activities. Business centers in the County require additional residential development to facilitate an appropriate mix of uses. Additional residential development in centers increases the potential for the members of the workforce to live in proximity to their place of work. The **percentage of employed people who both live and work in Fairfax County** is currently above 50 percent and may be linked to both quality of life and access to mixed use development in the County.

The stock of housing that is affordable to seniors increased slightly. Loss of **senior housing** due to private market forces and financing mechanisms is more or less offset by continued production of senior housing. Future indicators under development may include a more comprehensive measure for affordable housing in relation to the current housing stock.



**Connecting People and Places:** Transportation, technology, and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe and convenient manner.

Key County Indicators	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Estimate
Number of times County information and interactive services are accessed electronically (millions)	39.0	39.8	45.2	51.5
Percent change in number of times County information and interactive services accessed electronically	21.9%	2.1%	13.6%	13.9%
Library materials circulation per capita	11.0	10.6	10.3	10.1
Percent of library circulation represented by materials in languages other than English	35%	35%	35%	35%
Percent change in transit passengers	0.0%	6.1%	2.5%	1.7%

## Strategic Linkages

An important measure of a community's quality of life is whether or not its residents are connected to the community. Do residents have, or can they easily, conveniently and safely access, information, services and activities that are of interest to them? Fairfax County effectively and efficiently leverages technology and transportation to serve this end. Technology, for example, provides most residents of Fairfax County with 24-hour access to the County's Web site, which is continually being enhanced and expanded to include more and more useful information. Not only does the Web site provide information on County services, but it also enables residents to transact business with the County. Residents no longer have to appear in person, during normal business hours, at a County facility. They can now pay parking tickets, request special pickup for bulk and brush debris, sign up to testify at public hearings, and register for various programs, such as those offered by the Park Authority, online. Given hectic schedules, traffic congestion, an aging population and the sheer geographic size of the County, being able to access information 24 hours a day at home, the office or the local library is a highly valued convenience. Not only does it broaden how many people can access County government and services, but it also enhances that interaction. For example, technology is enabling the provision of information that was not readily available before. As a result, citizens can become better informed and better served by the County. Evidence of the County's success in providing useful and convenient access to information and services is found in the **percent change in electronic access to County information and interactive services**. This indicator is supposed to measure use of the County's Web site, utilization of County kiosks and use of interactive services such as online payment of personal property taxes. The erratic pattern exhibited in this indicator, however, reflects an outdated collection methodology rather than actual usage patterns. Technological advances and new industry practices have generated improved ways to track electronic access. As a result, this indicator will be revised as part of the FY 2008 budget process.

For residents of Fairfax County who do not have access to a computer at home or at work, do not possess the technical skills or are not able to utilize technology due to language barriers, the County utilizes other methods and media to connect County residents with information and services. Libraries, for example, are focal points within the community and offer a variety of brochures, flyers and announcements containing information on community activities and County services. Evidence of the heavy utilization of Fairfax County libraries is demonstrated by the **library materials circulation per capita** which was 10.6 in FY 2005. It should be noted that this is well above the mean for comparable jurisdictions of 6.4 based on benchmark data from the ICMA. This high circulation indicates a desire among Fairfax County residents for information and the holdings of the Library system. For additional information on benchmarks, please refer to the Parks, Recreation and Libraries Program Area Summary in Volume 1.

As previously mentioned, Fairfax County is becoming an increasingly diverse community in terms of culture and language. In 2003, 34.6 percent of Fairfax County residents spoke a language other than English at home. In an attempt to better serve the non-English speaking population, the Fairfax County Public Library has dedicated a portion of its holdings to language appropriate materials for this portion of the community. In FY 2005, 35 **percent of library circulation was represented by materials in languages other than English**. Efforts are underway to refine the collection of these data. Additionally, other indicators that would reflect what the County is doing to communicate with the non-English speaking segments of the population are being evaluated for future inclusion in the Key County Indicators.

Another important aspect of connecting people and places is actually moving them from one place to another. While transportation is largely a state function, the County does contribute funding to Metro and the Virginia Railway Express, support the County's CONNECTOR bus system and provide FASTRAN services to seniors, individuals who are mobility-impaired and clients of the County's human services agencies. Support of these mass transit options is intended to reduce road congestion and facilitate the transport of individuals from one place to another. In FY 2005, a 6.1 **percent change in transit passengers** was experienced. Increases in the number of transit passengers boarding Metrorail in Fairfax County and the number of passengers transported by the CONNECTOR bus system fueled this growth in FY 2005, and are due to population increases and desire to avoid traffic congestion. These increases are partially offset by a decrease in the number of individuals transported by the County's FASTRAN system. Further moderate growth is anticipated in FY 2006 and FY 2007.

## Strategic Linkages



**Maintaining Healthy Economies:** Investments in the work force, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.

Key County Indicators	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Estimate
Total employment (not just payroll; includes part-time, contract, etc.)	557,570	580,129	602,629	623,629
Growth rate	3.4%	4.0%	3.9%	3.5%
Unemployment rate	3.0%	2.9%	2.5%	2.5%
Commercial/Industrial percent of total Real Estate Assessment Base	19.14%	18.20%	17.36%	17.22%
Gross County Product (in billions) - Unadjusted	\$74.351	\$79.170	\$83.769	\$88.650
Growth rate	7.6%	6.5%	5.8%	5.8%
Percent of persons living below the federal poverty line (Calendar Year)	4.4%	NA	4.4%	4.4%
Percent of homeowners that pay 30.0 percent or more of household income on housing (Calendar Year)	25.1%	NA	25.1%	25.1%
Percent of renters that pay 30.0 percent or more of household income on rent (Calendar Year)	45.4%	NA	45.4%	45.4%
Direct (excludes sublet space) office space vacancy rate (Calendar Year)	8.6%	NA	8.6%	8.6%

Maintaining a healthy economy is critical to the sustainability of any community. In addition, many jurisdictions have learned that current fiscal health does not guarantee future success. Like the other Vision Elements, this one was selected because it is a high priority for Fairfax County. Performance in this area affects how well the County can respond to the other six Vision Elements. The above eight indicators shown for the Healthy Economies Vision Element were selected because they are perceived as providing the greatest proxy power for gauging the health of Fairfax County's economy.

**Total employment** was selected as an indicator to illustrate the magnitude of Fairfax County's jobs base. For context, there are more jobs in Fairfax County than there are people in the entire state of Wyoming. Total employment includes all jobs, part-time and contract, and not just payroll jobs as is reported for the unemployment rate. Dr. Stephen Fuller of the Center for Regional Analysis at George Mason University provides this data for *Fairfax County's Economic Index* monthly newsletter. While related to the number of jobs, the **unemployment rate** is also included because it shows the proportion of the County's population out of work. Fairfax County enjoys a relatively low unemployment rate in comparison to state and national trends. While the County's rate was 2.9 percent for FY 2005, the Commonwealth of Virginia experienced 3.8 percent unemployment for the same period. The strength of the County's economy is even more apparent when compared to the national unemployment rate of 5.2 percent for that same timeframe.

The **Commercial/Industrial percent of total Real Estate Assessment Base** is a benchmark identified by the Board of Supervisors, which places priority on a diversified revenue base. The target is 25 percent of the assessment base. In recent years, this percentage has declined to less than 20 percent due to the slow economy and is further exacerbated by the booming housing market attributable to record low mortgage rates that has resulted in double-digit residential real estate assessment increases for consecutive years. This imbalance increases the burden on the residential component to finance government services.

According to the County's contracted economist, Dr. Fuller, **gross county product** is the overall best measure of how well the County economy is performing because it captures the value of goods and services produced in Fairfax County and can be expressed in dollars as well the growth rate, which indicates an upward trend even in years when the national economy has been in a recession.

## Strategic Linkages

While it was recognized that **percent of persons living below the federal poverty line** is an imperfect measure due to the unrealistic level set by the federal government, i.e., \$19,806 for a family of four, it is a statistic that is regularly collected and presented in such a way that it can be compared to other jurisdictions as well as tracked over time to determine improvement. In relative terms, Fairfax County's 4.4 percent poverty rate is better than most, yet it still translates to over 43,000 persons living below the federal poverty level.

The next two measures, **percent of homeowners that pay 30 percent or more of household income on housing** and **percent of renters that pay 30 percent or more of household income on rent**, are included because they relate the cost of housing to income and provide an indication of the relative affordability of living in Fairfax County. That capacity has an effect on other aspects of the County's economy. For example, if housing is so expensive that businesses cannot attract employees locally, they may choose to relocate from Fairfax County, thus resulting in a loss of jobs. In calendar year (CY) 2004, 25.1 percent of homeowners paid 30 percent or more of their household income on housing, while a substantially greater number of renters, 45.4 percent, paid 30 percent or more of their household income on rent.

Finally, the **direct (excludes sublet space) office space vacancy rate** is included because it reflects yet another aspect of the health of the business community. In recessionary conditions, businesses contract and use less space. The office market showed improvement in CY 2004 when the direct office vacancy rate fell to 8.6 percent. With sublet space, the vacancy rate improved to 11.6 percent in CY 2004. Through midyear CY 2005, the direct office vacancy rate continued to improve as it fell further to 7.6 percent while the rate including sublet space decreased to 10.1 percent. Fairfax County devotes considerable resources to attracting and maintaining businesses that will contribute to the revenue base through income and jobs, which helps to ensure a healthy local economy.



**Practicing Environmental Stewardship:** Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County's natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.

Key County Indicators	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Estimate
Unhealthy Air Days recorded on Fairfax County monitors, based on the EPA Air Quality Index (Calendar Year)	2	9	12	10
Overall Level of Stream Quality as a weighted index of overall watershed/ stream conditions on a scale of 5 (Excellent) to 1 (Very Poor)	2.41	2.55	2.55	2.55
Percent of Tree Coverage in County	44%	43%	42%	41%
Number of homes that could be powered as a result of County Alternative Power Initiatives	69,000	63,000	67,000	67,000
Solid Waste Recycled as a percentage of the waste generated within the County (Calendar Year)	32.0%	32.0%	32.0%	32.0%

The Environmental Stewardship Vision Element demonstrates the County's commitment to the environment. Rapid growth and development since the 1980's have created new challenges for environmental preservation and stewardship. In recent years, Fairfax County has sought greater integration of environmental issues into all levels of agency decision-making and a proactive approach in preventing environmental problems and associated costs. Success in this area is demonstrated by the County's Solid Waste Management Program, Wastewater Management Program, and the Department of Vehicle Services, having earned the Virginia Department of Environmental Quality's designation as Environmental Enterprises, or E2, in accordance with Virginia's Environmental Excellence Program (July 2003). This designation is given if a facility has a record of significant compliance with environmental laws and requirements and can demonstrate its commitment to improving environmental quality and evaluating the facility's environmental impacts.

## Strategic Linkages

In addition, on June 21, 2004 the Board of Supervisors adopted the Environmental Excellence 20-year Vision Plan (Environmental Agenda). The Environmental Agenda is organized into six areas: growth and land use; air quality and transportation; water quality; solid waste; parks, trails and open space; and environmental stewardship. The underlining principles of the Agenda include: the conservation of limited natural resources being interwoven into all governmental decisions; and the County commitment to provide the necessary resources to protect the environment. By adopting the Environmental Agenda, the Board of Supervisors has endorsed the continued staff effort to support the Environmental Stewardship Vision Element.

In support of the regional goal of attaining the federal standard for ozone levels, Fairfax County is committed to minimizing **unhealthy air days** as measured and defined by all criteria pollutants. The Environmental Protection Agency (EPA) has set National Ambient Air Quality Standards for these criteria pollutants: ground-level ozone, particulate matter, lead, carbon monoxide, sulfur dioxide, and nitrogen dioxide. The **EPA Air Quality Index** for the criteria pollutants assigns colors to levels of health concern, code orange indicating unhealthy for sensitive groups; code red – unhealthy; purple - very unhealthy; and maroon - hazardous. The data above include all of these color levels. In 2005, EPA revoked the one-hour standard and completed the transition from the one-hour ozone standard to a more stringent eight-hour ozone standard. Fairfax County, along with the metropolitan Washington region, has been classified as being in moderate non-attainment of the eight-hour ground-level ozone standard. To meet the new standard, additional control strategies will have to be implemented. Also, the more stringent standard has resulted in higher **unhealthy air days** beginning in FY 2005. Several initiatives are already in place to help meet the new standard. These include partnerships with area jurisdictions, reducing County vehicle emissions through the purchase of hybrid vehicles, diesel retrofits and the use of ultra low sulfur fuel, transportation strategies including free FAIRFAX CONNECTOR bus rides on Code Red Days, gas can replacement, teleworking, community outreach, vigilant monitoring efforts, and maintaining standards and procedures that promote healthy air. The County's Environmental Coordinating Committee has been examining the adequacy of current air pollution measures and practices, education and notification processes, codes and regulations, and assessing the impact on air quality of the County's comprehensive plan. Further air pollution reduction initiatives have already been started as a result of these efforts. New measures with funding costs are being presented to the Board of Supervisors for approval. Fairfax County continues its membership with Clean Air Partners, a volunteer, non-profit organization chartered by the Metropolitan Washington Council of Governments (COG) and the Baltimore Metropolitan Council (BMC). IN FY 2005, the County also became a media sponsor for the group's public awareness campaign.

**Stream quality** in the County affects County residents' recreational use of streams, as well as the regional goal of removing the Chesapeake Bay from the national list of impaired bodies of water. Fairfax County is moving aggressively to develop and implement watershed management plans for the County's designated 30 watersheds in order to meet the Chesapeake Bay 2000 goal of having watershed plans completed for two-thirds of the basin before 2010. The 30 watersheds are currently grouped into 15 watershed planning projects. The Little Hunting Creek Watershed Management Plan was completed in FY 2005. The Popes Head Creek Watershed Management Plan was completed in FY 2006, and by the end of FY 2006 nine more should be completed including Cameron Run, Cub Run/Bull Run, Difficult Run, Pimmit Run, Bull Neck Run, Scotts Run, Dead Run, and Turkey Run. As Watershed Management Plans are completed throughout the County, the list of stormwater management projects is updated. Implementation strategies and goals are developed on a watershed basis.

Since 2004, a stratified random sampling procedure has been used to assess and report the conditions in the County's streams. A stream quality indicator was developed from the benthic macro-invertebrate monitoring data to establish overall watershed/stream conditions countywide. The stream quality indicator is an index value ranging from 5 to 1, with the following qualitative interpretations associated with the index values: 5 (Excellent), 4 (Good), 3 (Fair), 2 (Poor) to 1 (Very Poor). The stream quality index was 2.41 in 2004 and 2.55 in 2005. A future average **stream quality index value** of 3 or greater (Fair to Good stream quality) is set forth as a 2010 goal associated with meeting Chesapeake Bay requirements. The EPA recognized Fairfax County as a Charter 2003 Clean Water Partner for its leadership role in the protection of the Chesapeake Bay (April 2003).

## Strategic Linkages

**Tree coverage** contributes to healthy air, clean water, preservation of habitat for birds and other wildlife, and quality and enjoyment of the environment by County residents. County planning and land development processes emphasize tree preservation and integrate this concern into new land development projects when possible. **Tree coverage** in the County is expressed as the percent of the County's land mass covered by the canopies of trees. The latest data were collected over a one-year period between the fall of 2002 and 2003 through the interpretation of high-resolution satellite imagery. Annual estimates of **tree coverage** in the County for individual years are premised on statistical analyses and knowledge of recent development activities in the County. The most recent satellite analysis was funded by a Federal Urban and Community Forestry Grant. Satellite analysis is typically done once every five years with staff estimating annual changes based on interim surveys. Despite intense development in the County over the last 20 years, the County still anticipates a 41 percent **tree cover**, as compared with 68 percent 20 years ago. This figure compares favorably to the average **tree cover** levels reported by the U.S. Department of Agriculture Forest Service for other urbanized areas of Virginia (35.3 percent) and Maryland (40.1 percent). The County improved environmental protection through the implementation of new **tree cover** requirements in 2002 that contain incentives to preserve higher quality existing trees, preserve or plant trees to conserve energy, and plant species suited to the urban/suburban environment that will not be disruptive to native forest ecosystems.

**Alternative power initiatives** highlight County efforts to contribute to lowering pollution through the generation, procurement and/or use of cleaner, more efficient energy sources. These initiatives go to the heart of environmental stewardship. County **alternative power initiatives** are expressed as the equivalent number of homes that could be powered by energy realized from alternative sources, such as the energy from the County's Energy/Resource Recovery Facility and from methane recovery at the County landfill. Locally, average energy use per home equals 800 Kilowatt-hours (kWh) per month. Current electric sales from the County's resource recovery facility are approximately 51,500,000 kWh/month. Methane project sales are 2,500,000 kWh/month. FY 2005 reflects a decrease because the alternative power source went through an extensive overhaul due to the age of the facility and was not available to operate at peak efficiency for periods of time. With the overhaul completed, the increased numbers for the first six months of FY 2006 reflects that the facility is operating at its peak efficiency without down time for repairs. It is anticipated the projected values for FY 2007 reflect the continued increase.

The numbers reflected are lower in FY 2005 because the Alternative Power source went through an extensive overhaul due to the age of the facility and was not available to operate at peak efficiency for periods of time.

The next six months of FY 2006 should be constant with the first six months. However the projections for FY 2007 are not a definitive conclusion.

Solid waste management is a key environmental responsibility, and waste reduction through reuse and **recycling** is considered the most desirable method of waste management at all government levels. In May 2004, the Board of Supervisors approved the County's Solid Waste Management Plan, putting in place an integrated management system and long-range planning for waste and recycling for the next 20 years. A number of new recycling initiatives are being implemented under this plan for FY 2006 and will continue into FY 2007. These new initiatives include collecting additional recyclables curbside from residents, improving participation by County businesses in recycling and by implementing a rechargeable battery recycling program. The annual countywide **recycling rate** includes data on recyclable materials collected by the County, by permitted, privately-owned refuse and recycling companies, and a variety of businesses located within the County. The County's 2004 **recycling rate** of 32 percent of the municipal solid waste stream (which includes private haulers) exceeded the state-mandated goal of 25 percent. The amount of **solid waste recycled** measures material no longer of value to its owner, which would have been disposed of if not diverted to a recycling activity. Revenue is generated from the sale of recyclable materials, partially offsetting expenditure requirements. Expenditures are further reduced when materials are recycled, since disposal costs of that material are avoided. The countywide **recycling rate** is calculated on an annual basis through the authority of Fairfax County Code, Chapter 109, specifically section 109-2.2. Solid waste collectors and certain businesses operating in the County are required to prepare an annual report on the tonnage of materials collected for recycling. This report is due to the County on March 1 of each year. The annual **recycling rate** for 2005 is an estimate. The FY 2005 actual rate, required to be reported to the Virginia Department of Environmental Quality by April 30<sup>th</sup> each year, will not be available until April 30, 2006.



## Strategic Linkages



**Creating a Culture of Engagement:** Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships, and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.

Key County Indicators	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Estimate
Volunteerism for Public Health and Community Improvement (Medical Reserve Corps (MRC), Community Health Partners and Volunteer Fairfax)	4,150	7,487	8,125	9,250
Volunteer hours leveraged by the Consolidated Community Funding Pool (CCFP)	311,139	315,352	307,727	307,727
Percent of Registered Voters Who Voted in General and Special Elections	32.6%	73.8%	44.8%	55.0%
Percent of Park Authority, Fairfax County Public Schools, and Community and Recreation Services athletic fields adopted by community groups	35.4%	36.1%	32.8%	33.1%
Residents Completing Educational Programs About Local Government (Includes Citizens Police Academy, Neighborhood College Program, and Fairfax County Youth Leadership Program)	146	224	240	310

Fairfax County benefits greatly from citizens who are knowledgeable about, and actively involved in, community programs and initiatives. In February 2002, the Bioterrorism Medical Action Teams (B-MAT) Task Force was created and began recruiting teams of medical and non-medical volunteers who could be called upon to assist the Health Department in administering vaccine or dispensing medication to residents in Fairfax County, and the cities of Fairfax and Falls Church in the event of a public health emergency. During FY 2004, all active B-MAT volunteers and any additional community volunteers added through on-going recruitment efforts were re-organized to fall under the auspices of the **Medical Reserve Corps (MRC)**, a national program sponsored by the Office of the Surgeon General. Fairfax County's MRC consists of physicians, Fairfax County School employees, nurses and non-medical volunteers from the community. The focus in FY 2007 for the MRC recruitment and training program will be directed to the further recruitment of MRC leadership and essential volunteer roles within the MRC structure with the goal of recruiting 6,000 MRC volunteers by the end of FY 2007. Since October 2003, a similar partnership comprising the **Community Health Partners** has been formed with ethnic community leaders and community volunteers to assist the Health Department in on-going community outreach initiatives. The actual number of Community Health Partners for FY 2005 is higher than previously estimated due to a positive response in recruitment efforts. A conservative approach to estimating the addition of additional Community Health Partners during FY 2006 and FY 2007 is used in order to account for the attrition of members. In addition, **Volunteer Fairfax** is a private, nonprofit corporation (created in 1975) that promotes volunteerism through a network of over 700 nonprofit agencies by mobilizing people and other resources to meet regional community needs. **Volunteer Fairfax** serves as a central, accessible resource dedicated to community involvement by actively engaging in community life and promoting awareness of the needs and issues throughout Fairfax County.

**Volunteerism** not only reflects a broad-based level of engagement with diverse organizations and residents throughout the County, but also greatly benefits citizens through the receipt of expertise and assistance at minimal cost to the County. As indicated by the number of volunteer hours garnered by the **Consolidated Community Funding Pool**, there is a strong nucleus and core of volunteers who feel empowered to freely participate in vital community programs and they "make a difference" in our community.

In recent elections, the **percent of voting Fairfax County residents** has generally surpassed or approximated state averages. For instance, the County's voting percent in the November 2005 Commonwealth of Virginia Election (FY 2006) was 44.8 percent as compared to the statewide average of 44.9 percent. Specifically, 277,471 registrants in Fairfax County cast ballots in the Commonwealth of Virginia Election in November 2005. It is anticipated that 55 percent of County registrants will vote in the upcoming 2006 elections

## Strategic Linkages

(FY 2007) for U.S. Senate and U.S. Congress seats. These high voter participation levels reflect a community that is well informed, engaged, and involved with local government to address community needs and opportunities.

Another aspect of an engaged community is the extent to which residents take advantage of opportunities to improve their physical surroundings. The **percent of athletic field adoptions** by community groups is solid as evidenced by the consistent range of just over one-third of total fields over the recent period of time, reflecting the willingness of participants to maintain the fields they use. **Athletic field adoptions** also reduce the County's financial burden to maintain these types of public facilities. Organizations in Fairfax County annually provide approximately \$1 million in support for facility maintenance and development.

In addition to the many volunteer opportunities, Fairfax County has designed several programs to educate citizens about local government. The **Citizens Police Academy** is a 30-hour program designed to provide a unique "glimpse behind the badge" and learn about departmental resources, programs, and the men and women who comprise an organization nationally recognized as a leader in the law enforcement community. Attendees experience a simulated crime in progress. Course content parallels a subsequent police response, as students learn more about the volume of resources that assist in preventing and solving crime. Annually, approximately 60 residents complete this course. The **Neighborhood College Program** provides training opportunities for citizens specially engaged in or curious about participating in their local government or in developing healthy neighborhoods and strong communities. The program utilizes a combination of panel presentations, hands-on activities, group discussions, and fieldwork. This program has experienced significant growth, rising from 41 in FY 2003 to 200 in FY 2007. The **Fairfax County Youth Leadership Program** is designed to educate and motivate high school students to become engaged citizens and leaders in the community. This is a very selective program with one to two students from each of the County's 24 high schools represented. The students are chosen based on a range of criteria including student activities and awards, written essays and recommendations. The number of participants has almost doubled since its beginning. During a one-year period, the program includes a series of monthly sessions about County government, work assignments related to each session, a summer internship in a County agency and a presentation to 8<sup>th</sup> grade civics students. The goal of this initiative is to inspire young people to become citizens who will share their ideas and bring their energy to local government.



**Exercising Corporate Stewardship:** Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.

Key County Indicators	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Estimate
Average tax collection rate for Real Estate Taxes, Personal Property Taxes and Business, Professional, and Occupational License Taxes	98.90%	99.21%	99.09%	99.12%
County direct expenditures per capita	\$918	\$974	\$1,069	\$1,096
Percent of household income spent on residential Real Estate Tax	4.23%	4.47%	4.80%	5.27%
County (merit regular) positions per 1,000 citizens	11.25	11.19	11.18	11.18
Number of consecutive years receipt of highest possible bond rating from major rating agencies (Aaa/AAA/AAA)	26	27	28	29
Cumulative savings from both County bond sales as compared to the Bond Buyer Index and County refundings (in millions)	\$315.27	\$323.11	\$343.94	\$343.94
Number of consecutive years receipt of unqualified audit	23	24	25	26

## Strategic Linkages

The Corporate Stewardship Vision Element is intended to demonstrate the level of effort and success that the County has in responsibly and effectively managing the public resources allocated to it. The County is well regarded for its strong financial management as evidenced by its long history of high quality financial management and reporting (**number of consecutive years receipt of highest possible bond rating and unqualified audit**). The Board of Supervisors adopted *Ten Principles of Sound Financial Management* on October 22, 1975 to ensure prudent and responsible allocation of County resources. These principles, which are reviewed, revised and updated as needed to keep County policy and practice current, have resulted in the County receiving and maintaining a Aaa bond rating from Moody's Investors Service in 1975, AAA from Standard and Poor's Corporation in 1978 and AAA from Fitch Investors Services in 1997. Maintenance of the highest rating from the major rating agencies has resulted in significant flexibility for the County in managing financial resources generating **cumulative savings from County bond sales and refundings** of \$343.94 million since 1978. This savings was achieved as a result of the strength of County credit as compared to other highly rated jurisdictions on both new money bond sales and refundings of existing debt at lower interest rates. This means that the interest costs that need to be funded by County revenues are significantly lower than they would have been if the County was not so highly regarded in financial circles as having a thoughtful and well implemented set of fiscal policies.

This strong history of corporate stewardship was also key to the naming of Fairfax County as "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 success in managing County resources has occurred despite the fact that the number of **merit regular positions per 1,000 citizens** is declining. This decline indicates a number of things - success in utilizing technology and success in identifying public-private partnerships and/or contractual provision of service.

The County consistently demonstrates success in maintaining high **average tax collection rates**, which results in equitable distribution of the burden of local government costs to fund the wide variety of County programs and services beneficial to all residents.

**County direct expenditures per capita** are increasing between FY 2004 and FY 2007. The primary drivers of County costs are salaries and benefits which continue to rise throughout the nation. Continuing in FY 2007, cost per capita data showing how much Fairfax spends in each of the program areas, e.g., public safety, health and welfare, community development, etc. is included at the beginning of each program area section in Volume 1 of the [FY 2007 Advertised Budget Plan](#). The jurisdictions selected for comparison are the Northern Virginia localities as well as those with a population of 100,000 or more elsewhere in the state (the Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually). Fairfax County's cost per capita in each of the program areas is highly competitive with others in the state.

The **percent of household income spent on residential real estate** has also increased during the period of FY 2004 to FY 2007 as the County has experienced double-digit increases in residential real estate assessments during the last six years. The continued reliance on the Real Estate Tax, in FY 2007 real property taxes total approximately 59.6 percent of total General Fund revenues, is due at least in part to the lack of tax diversification options for counties in Virginia.

In future years it is possible that additional Corporate Stewardship indicators, focused on customer satisfaction could demonstrate how the County is performing in the eyes of residents and would supplement the more financially based indicators presented herein. Similarly, data is currently missing regarding stewardship of other County assets like building and property, which could be developed for future presentations.

# Strategic Linkages

## Fairfax County Public Schools (FCPS) Systemwide Targets

The mission of the FCPS system is to educate all students to meet high academic standards and to prepare all students to be responsible citizens in the 21<sup>st</sup> century. The following ten systemwide targets support this mission and drive the FCPS' planning, budgets, and evaluations.

**Target 1:** All students will be reading at grade level by the end of second grade; goals will be established for students with limited English proficiency and for students who have disabilities that affect reading achievement.

**Target 2:** All schools will meet or exceed the Virginia Standards of Accreditation, as measured by the Standards of Learning (SOL) tests in mathematics, science, English, history and social science.

**Target 3:** The percentage of juniors and seniors enrolled in Advanced Placement (AP) or International Baccalaureate (IB) courses will be maintained or increased, with at least two-thirds of students scoring a three or higher on an AP exam or a four or higher on an IB exam. The enrollment for Black and Hispanic students will increase by 10 percent.

**Target 4:** By the end of 11<sup>th</sup> grade, all students scheduled to graduate with a standard or advanced studies diploma will have passed the Algebra 1 and the two English 11 SOL tests.

**Target 5:** The percentage of students scoring above the national average on the verbal and on the mathematics sections of the Scholastic Aptitude Test (SAT) will exceed the previous year's percentage, and the gap between minority and majority students' scores will narrow by 10 percent.

**Target 6:** By better identifying all children who are entitled to receive gifted and talented services and by making those services readily available to all eligible students, the number of Black and Hispanic students in the gifted and talented program will increase annually and, over a five-year period, move toward the percentage of Black and Hispanic students in the general population.

**Target 7:** All schools will increase their capacity to serve a broader range of students with designated low incidence disabilities at their base schools. As a result, the percentage of students receiving special education services in their base school programs will increase.

**Target 8:** The minority student achievement gap for Black and Hispanic students taking the eighth grade SOL tests in reading and math will narrow by 10 percent.

**Target 9:** Through research-based alternatives to student suspension, staff training in methods of classroom management, and the provision of positive intervention measures that foster and promote civility within the classroom, student behavior will improve as measured by:

- A 10 percent reduction in the disparity of suspensions between minority and majority students.
- A 5 percent reduction in the rate of recidivism for suspensions due to acts of violence.

**Target 10:** FCPS will adopt a series of instructional accommodation plans that incorporate effective and innovative teaching methods while reducing by at least 5 percent annually the portion of students that otherwise would be receiving instruction in trailers.

***FY 2007 projected enrollment is 164,725***

***89% of FCPS graduates continue to post secondary education***

***FCPS are in the top 3 percent of all high schools in the nation based on the 2005 Newsweek rankings.***

***FCPS students scored an average of 1114 on the SAT exceeding both the State and national average for 2005***

<b><i>FCPS</i></b>	<b><i>1114</i></b>
<b><i>VA</i></b>	<b><i>1030</i></b>
<b><i>Nation</i></b>	<b><i>1028</i></b>

***FCPS ranks 6<sup>th</sup> when compared to other local districts in average cost per pupil.***

***\$11,915 in FY 2006***

# General Fund Statement

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This section includes:

- ▶ *Summary of General Fund Statement  
(Page 74)*
- ▶ *General Fund Statement  
(Page 75)*
- ▶ *General Fund Direct Expenditures by  
Agency (Page 79)*

## GENERAL FUND STATEMENT

(in millions of dollars)

The FY 2007 Advertised Budget Plan includes General Fund disbursements (i.e., the sum of the direct expenditures and transfers) of \$3,182,514,316, an increase of 2.74 percent over the FY 2006 Revised Budget Plan level of \$3,097,542,690. This amount includes a transfer of \$1,517,218,089 to Fund 090, Public School Operating, an increase of 6.00 percent over the FY 2006 Revised Budget Plan level of \$1,431,337,820. In addition, General Fund direct expenditures are \$1,166,552,092, an increase of \$43,524,441 or 3.88 percent over the FY 2006 Revised Budget Plan level of \$1,123,027,651. Detailed fund statements are included on the pages that follow.

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Beginning Balance</b>	<b>\$152.34</b>	<b>\$92.69</b>	<b>\$177.53</b>	<b>\$61.95</b>	<b>(\$115.58)</b>	<b>(65.10%)</b>
<b>Revenues</b>	\$2,833.40	\$2,986.26	\$3,050.16	\$3,319.45	\$269.29	8.83%
<b>Transfers In</b>	\$1.67	\$2.60	\$2.60	\$2.41	(\$0.20)	(7.54%)
<b>Total Available</b>	<b>\$2,987.41</b>	<b>\$3,081.55</b>	<b>\$3,230.29</b>	<b>\$3,383.81</b>	<b>\$153.51</b>	<b>4.75%</b>
<b>Direct Expenditures</b>	\$1,005.42	\$1,083.97	\$1,123.03	\$1,166.55	\$43.52	3.88%
<b>Transfers Out</b>						
School Transfer	\$1,322.37	\$1,431.34	\$1,431.34	\$1,517.22	\$85.88	6.00%
School Debt Service	126.53	130.28	130.28	142.69	12.41	9.53%
<i>Subtotal Schools</i>	<i>\$1,448.90</i>	<i>\$1,561.62</i>	<i>\$1,561.62</i>	<i>\$1,659.91</i>	<i>\$98.29</i>	<i>6.29%</i>
Metro	\$18.14	\$21.32	\$21.32	\$21.32	\$0.00	0.00%
Community Services Board	82.07	90.98	90.98	96.31	5.33	5.86%
County Transit Systems	21.36	24.15	24.15	30.70	6.55	27.13%
Capital Paydown	60.58	29.09	41.11	16.15	(24.96)	(60.72%)
Stormwater Management	0.00	17.90	17.90	0.00	(17.90)	(100.00%)
Penny for Affordable Housing	0.00	17.90	17.90	0.00	(17.90)	(100.00%)
Information Technology	11.42	13.41	15.78	16.04	0.26	1.66%
County Debt Service	98.72	98.72	98.72	112.81	14.09	14.28%
Other Transfers	63.27	62.10	85.05	62.74	(22.32)	(26.24%)
<i>Subtotal County</i>	<i>\$355.56</i>	<i>\$375.54</i>	<i>\$412.90</i>	<i>\$356.05</i>	<i>(\$56.84)</i>	<i>(13.77%)</i>
<b>Total Transfers Out</b>	<b>\$1,804.46</b>	<b>\$1,937.16</b>	<b>\$1,974.52</b>	<b>\$2,015.96</b>	<b>\$41.45</b>	<b>2.10%</b>
<b>Total Disbursements</b>	<b>\$2,809.88</b>	<b>\$3,021.13</b>	<b>\$3,097.54</b>	<b>\$3,182.51</b>	<b>\$84.97</b>	<b>2.74%</b>
<b>Ending Balance</b>	<b>\$177.53</b>	<b>\$60.42</b>	<b>\$132.75</b>	<b>\$201.29</b>	<b>\$68.54</b>	<b>51.63%</b>
Less:						
Managed Reserve	\$57.17	\$60.42	\$61.95	\$63.65	\$1.70	2.74%
Reserve for Board consideration and tax relief as part of the FY 2006 budget	23.21				0.00	-
Reserve as a result of reductions identified by the Board of Supervisors to provide additional tax relief in FY 2006	12.31				0.00	-
Reserve for School Replacement Requirements (School Buses, Computers, Hurricane Katrina Related)					(1.00)	(100.00%)
Reserve for Environmental Projects					(0.50)	(100.00%)
Reserve for FY 2006 Third Quarter Review					(69.30)	(100.00%)
FY 2007 Reserve for GASB 45 Requirements				10.20	10.20	-
FY 2007 Reserve for Jennings Courtroom Renovations and Elevator Modifications				15.55	15.55	-
FY 2007 Reserve for Construction Inflation Adjustments				12.00	12.00	-
FY 2007 Reserve for County Entryway Signage Enhancements				0.50	0.50	-
FY 2007 Reserve for Land Acquisition/Facility Opportunities				8.00	8.00	-
FY 2007 Reserve for Critical Board Projects				10.00	10.00	-
FY 2007 Reserve for Safety Enhancements at Bus Shelters and Bus Stops				10.00	10.00	-
FY 2007 Reserve for Capital Renewal Projects				11.84	11.84	-
FY 2007 Reserve for Board Consideration				56.85	56.85	-
Managed Reserve Adjustment if Reserves moved to Disbursements				2.70	2.70	-
<b>Total Available</b>	<b>\$84.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-</b>

# FY 2007 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Beginning Balance <sup>1</sup></b>	<b>\$152,344,354</b>	<b>\$92,692,144</b>	<b>\$177,532,148</b>	<b>\$61,950,854</b>	<b>(\$115,581,294)</b>	<b>(65.10%)</b>
<b>Revenue <sup>2</sup></b>						
Real Property Taxes	\$1,637,904,220	\$1,776,082,251	\$1,770,769,093	\$1,978,876,398	\$208,107,305	11.75%
Personal Property Taxes <sup>3</sup>	279,896,351	279,834,310	290,197,763	308,905,683	18,707,920	6.45%
General Other Local Taxes	463,173,399	461,103,072	488,490,766	506,185,209	17,694,443	3.62%
Permits, Fees & Regulatory Licenses	27,961,574	32,543,251	32,108,389	33,546,014	1,437,625	4.48%
Fines & Forfeitures	15,523,328	12,276,152	14,972,768	15,241,666	268,898	1.80%
Revenue from Use of Money & Property	30,198,542	41,615,533	65,080,993	70,687,031	5,606,038	8.61%
Charges for Services	47,537,672	49,458,631	52,715,205	55,566,690	2,851,485	5.41%
Revenue from the Commonwealth <sup>3</sup>	277,943,784	283,562,948	284,958,433	299,180,332	14,221,899	4.99%
Revenue from the Federal Government	46,015,530	43,189,067	44,044,014	44,050,780	6,766	0.02%
Recovered Costs/Other Revenue	7,247,017	6,591,348	6,819,695	7,209,208	389,513	5.71%
<b>Total Revenue</b>	<b>\$2,833,401,417</b>	<b>\$2,986,256,563</b>	<b>\$3,050,157,119</b>	<b>\$3,319,449,011</b>	<b>\$269,291,892</b>	<b>8.83%</b>
<b>Transfers In</b>						
105 Cable Communications	\$1,666,444	\$2,104,307	\$2,104,307	\$2,408,050	\$303,743	14.43%
503 Department of Vehicle Services	0	500,000	500,000	0	(500,000)	(100.00%)
<b>Total Transfers In</b>	<b>\$1,666,444</b>	<b>\$2,604,307</b>	<b>\$2,604,307</b>	<b>\$2,408,050</b>	<b>(\$196,257)</b>	<b>(7.54%)</b>
<b>Total Available</b>	<b>\$2,987,412,215</b>	<b>\$3,081,553,014</b>	<b>\$3,230,293,574</b>	<b>\$3,383,807,915</b>	<b>\$153,514,341</b>	<b>4.75%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$552,870,544	\$624,269,098	\$625,240,465	\$670,707,009	\$45,466,544	7.27%
Operating Expenses	334,701,481	321,406,786	358,398,781	344,434,587	(13,964,194)	(3.90%)
Recovered Costs	(40,728,584)	(40,894,463)	(41,234,128)	(42,653,284)	(1,419,156)	3.44%
Capital Equipment	5,591,389	2,708,937	4,141,952	3,077,761	(1,064,191)	(25.69%)
Fringe Benefits	152,982,129	176,476,517	176,480,581	190,986,019	14,505,438	8.22%
<b>Total Direct Expenditures</b>	<b>\$1,005,416,959</b>	<b>\$1,083,966,875</b>	<b>\$1,123,027,651</b>	<b>\$1,166,552,092</b>	<b>\$43,524,441</b>	<b>3.88%</b>

# FY 2007 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Transfers Out</b>						
002 Revenue Stabilization	\$11,616,144	\$0	\$14,600,292	\$0	(\$14,600,292)	(100.00%)
090 Public School Operating <sup>4</sup>	1,322,374,187	1,431,337,820	1,431,337,820	1,517,218,089	85,880,269	6.00%
100 County Transit System	21,360,147	24,145,192	24,145,192	30,695,510	6,550,318	27.13%
102 Federal/State Grant Fund	0	5,321,507	9,491,657	5,476,204	(4,015,453)	(42.31%)
103 Aging Grants & Programs	2,049,425	2,558,613	2,692,414	3,537,163	844,749	31.38%
104 Information Technology	11,424,823	13,406,574	15,778,030	16,039,576	261,546	1.66%
106 Community Services Board	82,067,279	90,977,221	90,977,221	96,307,302	5,330,081	5.86%
109 Refuse Collection and Recycling Operations	210,000	0	0	0	0	-
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery Facility	2,014,489	0	1,578,057	0	(1,578,057)	(100.00%)
118 Consolidated Community Funding Pool	6,781,644	7,470,111	7,470,111	8,217,122	747,011	10.00%
119 Contributory Fund	9,872,624	10,528,301	11,053,301	11,015,429	(37,872)	(0.34%)
120 E-911 Fund	9,755,869	13,745,258	13,745,258	8,892,287	(4,852,971)	(35.31%)
141 Elderly Housing Programs	1,387,844	1,389,421	1,389,421	1,450,052	60,631	4.36%
144 Housing Trust Fund	4,020,000	0	0	0	0	-
192 School Grants & Self-Supporting Fund	5,000,000	0	0	0	0	-
200 County Debt Service	98,715,157	98,715,157	98,715,157	112,807,737	14,092,580	14.28%
201 School Debt Service	126,528,053	130,281,443	130,281,443	142,690,898	12,409,455	9.53%
302 Library Construction	885,000	683,882	683,882	0	(683,882)	(100.00%)
303 County Construction	20,579,332	10,819,271	17,667,771	10,460,418	(7,207,353)	(40.79%)
304 Primary & Secondary Road Bond Construction	1,000,000	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
307 Sidewalk Construction	375,000	0	0	0	0	-
308 Public Works Construction	1,711,500	0	330,844	0	(330,844)	(100.00%)
309 Metro Operations and Construction	18,144,820	21,316,309	21,316,309	21,316,309	0	0.00%
312 Public Safety Construction	33,089,210	15,000,000	18,545,000	4,755,150	(13,789,850)	(74.36%)
317 Capital Renewal Construction	0	650,059	1,950,059	0	(1,950,059)	(100.00%)
318 Stormwater Management Program <sup>5</sup>	0	17,900,000	17,900,000	0	(17,900,000)	(100.00%)
319 The Penny for Affordable Housing Fund <sup>5</sup>	0	17,900,000	17,900,000	0	(17,900,000)	(100.00%)
340 Housing Assistance Program	2,935,000	935,000	935,000	935,000	0	0.00%
371 Park Capital Improvement Fund	465,000	0	0	0	0	-
500 Retiree Health Benefits	3,699,721	3,818,110	3,818,110	4,070,579	252,469	6.61%
501 County Insurance	0	11,547,991	13,496,399	12,861,108	(635,291)	(4.71%)
504 Document Services Division	3,437,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	463,840	316,291	316,291	1,816,291	1,500,000	474.25%
<b>Total Transfers Out</b>	<b>\$1,804,463,108</b>	<b>\$1,937,163,531</b>	<b>\$1,974,515,039</b>	<b>\$2,015,962,224</b>	<b>\$41,447,185</b>	<b>2.10%</b>
<b>Total Disbursements</b>	<b>\$2,809,880,067</b>	<b>\$3,021,130,406</b>	<b>\$3,097,542,690</b>	<b>\$3,182,514,316</b>	<b>\$84,971,626</b>	<b>2.74%</b>



# FY 2007 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Total Ending Balance</b>	<b>\$177,532,148</b>	<b>\$60,422,608</b>	<b>\$132,750,884</b>	<b>\$201,293,599</b>	<b>\$68,542,715</b>	<b>51.63%</b>
Less:						
Managed Reserve	\$57,168,851	\$60,422,608	\$61,950,854	\$63,650,286	\$1,699,432	2.74%
Reserve for Board consideration and tax relief as part of the FY 2006 budget <sup>6</sup>	23,209,160				0	-
Reserve as a result of reductions identified by the Board of Supervisors to provide additional tax relief in FY 2006 <sup>7</sup>	12,314,133				0	-
Reserve for School Replacement Requirements (School Buses, Computers, Hurricane Katrina Related) <sup>8</sup>			1,000,000		(1,000,000)	(100.00%)
Reserve for Environmental Projects <sup>9</sup>			500,000		(500,000)	(100.00%)
Reserve for FY 2006 Third Quarter Review <sup>10</sup>			69,300,030		(69,300,030)	(100.00%)
FY 2007 Reserve for GASB 45 Requirements <sup>11</sup>				10,200,000	10,200,000	-
FY 2007 Reserve for Jennings Courtroom Renovations and Elevator Modifications <sup>11</sup>				15,550,000	15,550,000	-
FY 2007 Reserve for Construction Inflation Adjustments <sup>11</sup>				12,000,000	12,000,000	-
FY 2007 Reserve for County Entryway Signage Enhancements <sup>11</sup>				500,000	500,000	-
FY 2007 Reserve for Land Acquisition/Facility Opportunities <sup>11</sup>				8,000,000	8,000,000	-
FY 2007 Reserve for Critical Board Projects <sup>11</sup>				10,000,000	10,000,000	-
FY 2007 Reserve for Safety Enhancements at Bus Shelters and Bus Stops <sup>11</sup>				10,000,000	10,000,000	-
FY 2007 Reserve for Capital Renewal Projects <sup>11</sup>				11,841,000	11,841,000	-
FY 2007 Reserve for Board Consideration <sup>11</sup>				56,853,425	56,853,425	-
Managed Reserve Adjustment if Reserves moved to Disbursements <sup>11</sup>				2,698,888	2,698,888	-
<b>Total Available</b>	<b>\$84,840,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> The FY 2006 Revised Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2005 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2006 Revised beginning balance reflects a net increase in available balance of \$1,347,508 based on an increase of \$1,851,508 in revenue offset by an increase of \$504,000 in expenditure requirements.

<sup>2</sup> FY 2006 Revised Budget Plan revenues reflect an increase of \$67,952,522 based on revised revenue estimates as of November 2005. The FY 2006 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.

# FY 2007 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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<sup>4</sup> In accordance with the Board adopted guidelines for the FY 2007 Budget, the proposed County General Fund transfer for school operations in FY 2007 totals \$1,517,218,089 an increase of \$85,880,269 or 6.00% over the *FY 2006 Revised Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 9, 2006 is \$1,557,385,479, an increase of \$126,047,659, or 8.81%, over the FY 2006 transfer level.

<sup>5</sup> As part of the FY 2007 Advertised Budget Plan, the approximate value of one penny of the real estate tax rate for both Fund 318, Stormwater Management Program, and Fund 319, The Penny for Affordable Housing Fund, will be reflected as revenue in the funds instead of as a transfer in from the General Fund.

<sup>6</sup> The FY 2005 reserve of \$23.2 million represents the sum of the \$8.1 million reserved by the Board of Supervisors as part of the *FY 2004 Carryover Review* as well as additional revenue of \$15.1 million associated with the September 1, 2004 implementation of the increased rates for recordation and cigarette taxes. As the Board indicated, these additional dollars were held in reserve and utilized for Board consideration and tax relief as part of the FY 2006 budget.

<sup>7</sup> The FY 2005 reserve of \$12.31 million represents the reductions to the FY 2005 Third Quarter recommendation approved by the Board of Supervisors on April 18, 2005. As the Board indicated, these additional dollars were held in reserve for tax relief and were utilized in balancing the FY 2006 budget.

<sup>8</sup> As part of their deliberations on the *FY 2005 Carryover Review*, the Board of Supervisors identified funding of \$1.0 million to be held in reserve pending Fairfax County Public Schools identification of one-time items such as computer and bus replacement priorities and unexpected costs associated with Hurricane Katrina.

<sup>9</sup> As part of their deliberations on the *FY 2005 Carryover Review*, the Board of Supervisors identified funding of \$500,000 to be held in reserve for environmental projects pending Board of Supervisors' approval of plans for use of the funds. The list of projects was provided to the Board on September 15, 2005, and the reserve amount of \$500,000 will be appropriated at the *FY 2006 Third Quarter Review* in accordance with this list.

<sup>10</sup> As part of the FY 2007 Advertised Budget Plan, the County Executive recommends utilizing the \$69.3 million FY 2006 Third Quarter reserve to fully fund the County's Revenue Stabilization Fund and provide funding for previous board actions, protection and maintenance of the County's infrastructure, and new facility requirements. For further details, see the Budget Highlights section in the Overview volume of the FY 2007 Advertised Budget Plan.

<sup>11</sup> As part of the FY 2007 Advertised Budget Plan, the County Executive recommends various reserves to address requirements that could not be funded within the Board adopted guidelines for County growth. These reserves represent opportunities for investment and include funding to begin to address the County's GASB 45 liability, funding for courtroom renovations and elevator replacement at the Jennings building, funding to cover escalation in construction costs for County facilities, funding to implement recommendations regarding safety enhancements at bus shelters and bus stops, and funding to allow the Board of Supervisors to provide additional tax relief or fund consideration item requests.

# FY 2007 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Legislative-Executive Functions / Central Services</b>							
01	Board of Supervisors	\$3,825,377	\$4,457,350	\$4,457,350	\$4,728,672	\$271,322	6.09%
02	Office of the County Executive	6,835,899	7,607,007	7,750,982	7,857,335	106,353	1.37%
04	Department of Cable Communications and Consumer Protection	1,090,473	1,353,776	1,536,136	1,504,130	(32,006)	(2.08%)
06	Department of Finance	7,678,263	8,306,428	8,328,149	8,787,172	459,023	5.51%
11	Department of Human Resources	5,984,291	6,290,617	6,606,144	6,635,733	29,589	0.45%
12	Department of Purchasing and Supply Management	4,006,634	4,620,740	4,690,425	4,945,863	255,438	5.45%
13	Office of Public Affairs	1,176,580	1,120,157	1,187,660	1,406,837	219,177	18.45%
15	Office of Elections	3,812,713	2,964,770	2,976,069	3,156,167	180,098	6.05%
17	Office of the County Attorney	5,270,069	5,722,450	5,872,202	5,952,042	79,840	1.36%
20	Department of Management and Budget	2,597,805	3,093,938	3,184,422	3,121,281	(63,141)	(1.98%)
37	Office of the Financial and Program Auditor	165,092	215,851	215,851	225,310	9,459	4.38%
41	Civil Service Commission	167,163	213,509	239,949	475,022	235,073	97.97%
57	Department of Tax Administration	20,959,423	22,291,127	22,867,985	23,200,188	332,203	1.45%
70	Department of Information Technology	24,057,630	25,095,856	26,243,585	26,815,663	572,078	2.18%
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$87,627,412</b>	<b>\$93,353,576</b>	<b>\$96,156,909</b>	<b>\$98,811,415</b>	<b>\$2,654,506</b>	<b>2.76%</b>
<b>Judicial Administration</b>							
80	Circuit Court and Records	\$9,073,973	\$9,737,048	\$10,011,893	\$10,253,225	\$241,332	2.41%
82	Office of the Commonwealth's Attorney	1,847,417	2,067,546	2,073,881	2,210,408	136,527	6.58%
85	General District Court	1,729,551	1,986,031	2,037,762	2,206,288	168,526	8.27%
91	Office of the Sheriff	14,891,117	14,786,041	15,074,387	16,564,014	1,489,627	9.88%
<b>Total Judicial Administration</b>		<b>\$27,542,058</b>	<b>\$28,576,666</b>	<b>\$29,197,923</b>	<b>\$31,233,935</b>	<b>\$2,036,012</b>	<b>6.97%</b>
<b>Public Safety</b>							
04	Department of Cable Communications and Consumer Protection	\$820,834	\$913,448	\$942,172	\$948,055	\$5,883	0.62%
31	Land Development Services	9,649,529	9,685,856	10,120,983	10,515,898	394,915	3.90%
81	Juvenile and Domestic Relations District Court	17,936,852	19,218,188	19,606,367	20,175,020	568,653	2.90%
90	Police Department	135,369,398	154,027,859	159,418,021	162,379,795	2,961,774	1.86%
91	Office of the Sheriff	34,696,606	38,612,169	38,842,009	38,606,113	(235,896)	(0.61%)
92	Fire and Rescue Department	128,617,277	150,303,257	156,867,097	166,326,228	9,459,131	6.03%
93	Office of Emergency Management	571,260	804,666	804,666	1,446,909	642,243	79.81%
<b>Total Public Safety</b>		<b>\$327,661,756</b>	<b>\$373,565,443</b>	<b>\$386,601,315</b>	<b>\$400,398,018</b>	<b>\$13,796,703</b>	<b>3.57%</b>
<b>Public Works</b>							
08	Facilities Management Department	\$36,120,038	\$37,817,570	\$38,800,255	\$42,928,458	\$4,128,203	10.64%
25	Business Planning and Support	318,787	381,183	381,183	409,698	28,515	7.48%
26	Office of Capital Facilities	8,634,192	9,054,165	9,140,029	9,624,449	484,420	5.30%
29	Stormwater Management	7,895,858	9,504,928	10,357,986	10,521,973	163,987	1.58%
87	Unclassified Administrative Expenses	239,977	230,730	230,730	253,925	23,195	10.05%
<b>Total Public Works</b>		<b>\$53,208,852</b>	<b>\$56,988,576</b>	<b>\$58,910,183</b>	<b>\$63,738,503</b>	<b>\$4,828,320</b>	<b>8.20%</b>

# FY 2007 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Health and Welfare</b>							
67	Department of Family Services	\$178,102,469	\$183,164,839	\$190,022,478	\$193,700,503	\$3,678,025	1.94%
68	Department of Administration for Human Services	9,993,012	10,431,014	10,681,458	10,870,330	188,872	1.77%
69	Department of Systems Management for Human Services	4,952,882	5,536,225	5,823,013	5,762,200	(60,813)	(1.04%)
71	Health Department	39,277,700	42,092,402	44,722,127	45,093,186	371,059	0.83%
<b>Total Health and Welfare</b>		<b>\$232,326,063</b>	<b>\$241,224,480</b>	<b>\$251,249,076</b>	<b>\$255,426,219</b>	<b>\$4,177,143</b>	<b>1.66%</b>
<b>Parks, Recreation and Libraries</b>							
50	Department of Community and Recreation Services	\$11,920,230	\$14,491,205	\$16,200,754	\$20,434,272	\$4,233,518	26.13%
51	Fairfax County Park Authority	23,063,012	24,387,617	24,407,017	25,766,192	1,359,175	5.57%
52	Fairfax County Public Library	28,594,092	29,449,715	33,908,006	30,378,466	(3,529,540)	(10.41%)
<b>Total Parks, Recreation and Libraries</b>		<b>\$63,577,334</b>	<b>\$68,328,537</b>	<b>\$74,515,777</b>	<b>\$76,578,930</b>	<b>\$2,063,153</b>	<b>2.77%</b>
<b>Community Development</b>							
16	Economic Development Authority	\$6,194,210	\$6,413,385	\$6,413,385	\$6,628,342	\$214,957	3.35%
31	Land Development Services	11,636,998	14,019,412	14,618,106	14,741,402	123,296	0.84%
35	Department of Planning and Zoning	8,517,934	9,638,998	9,874,491	10,483,788	609,297	6.17%
36	Planning Commission	624,482	704,590	704,590	726,864	22,274	3.16%
38	Department of Housing and Community Development	5,159,649	5,775,045	6,229,826	6,971,863	742,037	11.91%
39	Office of Human Rights	1,195,230	1,252,319	1,263,001	1,300,730	37,729	2.99%
40	Department of Transportation	6,529,961	5,960,540	8,251,193	6,367,218	(1,883,975)	(22.83%)
<b>Total Community Development</b>		<b>\$39,858,464</b>	<b>\$43,764,289</b>	<b>\$47,354,592</b>	<b>\$47,220,207</b>	<b>(\$134,385)</b>	<b>(0.28%)</b>
<b>Nondepartmental</b>							
87	Unclassified Administrative Expenses	\$7,642,693	\$0	\$536,538	\$0	(\$536,538)	(100.00%)
89	Employee Benefits	165,972,327	178,165,308	178,505,338	193,144,865	14,639,527	8.20%
<b>Total Nondepartmental</b>		<b>\$173,615,020</b>	<b>\$178,165,308</b>	<b>\$179,041,876</b>	<b>\$193,144,865</b>	<b>\$14,102,989</b>	<b>7.88%</b>
<b>Total General Fund Direct Expenditures</b>		<b>\$1,005,416,959</b>	<b>\$1,083,966,875</b>	<b>\$1,123,027,651</b>	<b>\$1,166,552,092</b>	<b>\$43,524,441</b>	<b>3.88%</b>

# General Fund Revenue Overview

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This section includes:

- ▶ *Summary of General Fund Revenue  
(Page 82)*
- ▶ *Major Revenue Sources (Page 85)*
- ▶ *Real Estate Tax (Page 86)*
- ▶ *Personal Property Tax (Page 93)*
- ▶ *Local Sales Tax (Page 97)*
- ▶ *Business, Professional and  
Occupational License Tax  
(Page 102)*

# General Fund Revenue Overview

## SUMMARY OF GENERAL FUND REVENUE

Category	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan <sup>1</sup>	FY 2007 Advertised Budget Plan	Over the FY 2006 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$1,637,904,220	\$1,776,082,251	\$1,770,769,093	\$1,978,876,398	\$208,107,305	11.75%
Personal Property Taxes - Current and Delinquent <sup>2</sup>	473,930,757	481,988,939	492,352,392	523,082,795	30,730,403	6.24%
Other Local Taxes	463,173,399	461,103,072	488,490,766	506,185,209	17,694,443	3.62%
Permits, Fees and Regulatory Licenses	27,961,574	32,543,251	32,108,389	33,546,014	1,437,625	4.48%
Fines and Forfeitures	15,523,328	12,276,152	14,972,768	15,241,666	268,898	1.80%
Revenue from Use of Money/Property	30,198,542	41,615,533	65,080,993	70,687,031	5,606,038	8.61%
Charges for Services	47,537,672	49,458,631	52,715,205	55,566,690	2,851,485	5.41%
Revenue from the Commonwealth and Federal Governments <sup>2</sup>	129,924,908	124,597,386	126,847,818	129,054,000	2,206,182	1.74%
Recovered Costs/ Other Revenue	7,247,017	6,591,348	6,819,695	7,209,208	389,513	5.71%
<b>Total Revenue</b>	<b>\$2,833,401,417</b>	<b>\$2,986,256,563</b>	<b>\$3,050,157,119</b>	<b>\$3,319,449,011</b>	<b>\$269,291,892</b>	<b>8.83%</b>
Transfers In	1,666,444	2,604,307	2,604,307	2,408,050	(196,257)	-7.54%
<b>Total Receipts</b>	<b>\$2,835,067,861</b>	<b>\$2,988,860,870</b>	<b>\$3,052,761,426</b>	<b>\$3,321,857,061</b>	<b>\$269,095,635</b>	<b>8.81%</b>

<sup>1</sup> FY 2006 revenue estimates were revised as part of a fall 2005 review of revenues. Explanations of these changes can be found in the following narrative. The *FY 2006 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.

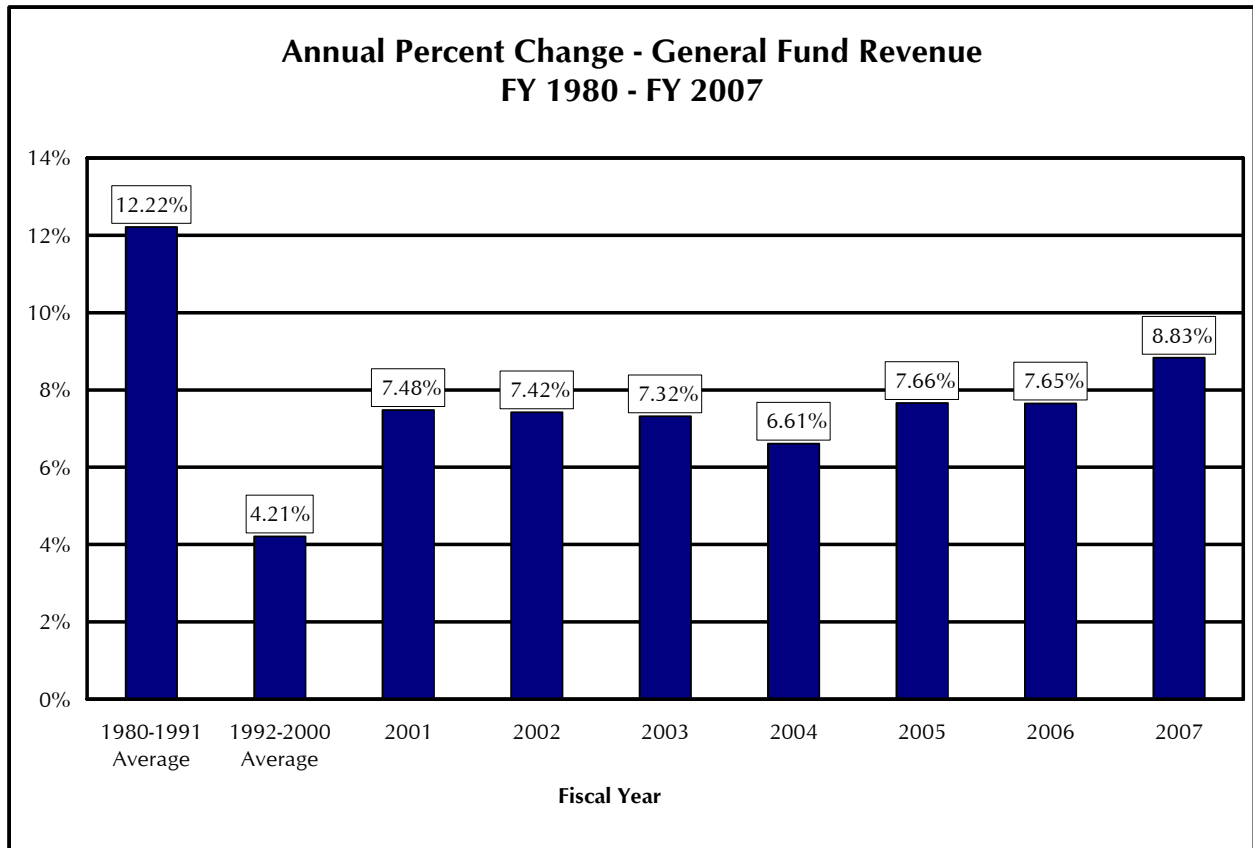
As reflected in the preceding table, FY 2007 General Fund revenues are projected to be \$3,319,449,011, an increase of \$269,291,892, or 8.8 percent, over the *FY 2006 Revised Budget Plan*. This revenue increase is primarily due to an 11.75 percent increase in Real Estate Tax revenue. Growth in Real Estate Tax revenue is the result of a 22.7 percent rise in the Real Estate assessment base partially offset with a \$0.07 reduction in the Real Estate Tax rate from \$1.00 per \$100 of assessed value to a proposed rate of \$0.93 per \$100 of assessed value. In addition, Real Estate Tax revenue reflects the allocation of the projected value of one penny of the Real Estate Tax rate (\$21.9 million) to Fund 318, Stormwater Management Program, and Fund 319, The Penny for Affordable Housing Fund.

Incorporating Transfers In, FY 2007 General Fund receipts are anticipated to be \$3,321,857,061. The Transfers In to the General fund reflect \$2.4 million from Fund 105, Cable Communications for use of County rights of way

# General Fund Revenue Overview

and indirect support provided by the County's General Fund agencies.

The following chart shows 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 2000, however, General Fund revenues grew at an average annual rate of only 4.2 percent. Moderate growth rates ranging from 6.6 percent to 7.7 percent were experienced during the period from FY 2001 to FY 2005. Revenue growth in FY 2006 and FY 2007 is projected to be 7.7 percent and 8.8 percent, respectively. The growth rates below are after Real Estate Tax rate reductions totaling 30 cents since FY 2002.



### ***Economic Indicators***

The national economy, as measured by real Gross Domestic Product, rose 3.5 percent in 2005, down from 4.2 percent in 2004. Consumer, business and government spending; however, slowed during the fourth quarter of 2005 and economic growth slowed to just 1.1 percent, the weakest pace in three years.

Inflation hit a five year high of 3.4 percent in 2005 reflecting higher prices for fuel oil, gasoline, natural gas, and electricity. Core inflation, which excludes energy and food products, rose just 2.2 percent, suggesting that most businesses did not pass on higher energy costs by raising prices of other goods and services. The Federal Reserve raised interest rates eight times during 2005 and again in January 2006, from 2.25 percent at the beginning of 2005 to 4.50 percent in order to keep inflation in check. Despite rising short-term interest rates, long-term mortgage interest rates have remained low, averaging 5.9 percent in 2005.

Consumer confidence has varied considerably over the past year. In January 2005, the Consumer Confidence Index was at a 3-year high at 105.1 but then fell in September to its lowest level in nearly 2 years due to hurricane Katrina and soaring gas prices. The Consumer Confidence Index rebounded in January 2006 to 106.3, the highest level since June 2002.

# General Fund Revenue Overview

The local economy also expanded in 2005 but at a more moderate rate than 2004. After advancing 7.6 percent in 2004, Gross County Product (GCP) grew at an estimated 6.5 percent in 2005. The County's November 2005 Coincident Index rose 3.2 percent over November 2004, the second smallest monthly over the year gain of the year. The County's Leading Index increased in November following two monthly declines (on a monthly over the year basis). Dr. Stephen Fuller of George Mason University and the County's economic advisor, projects that the County's expansion will continue through 2006, but at a growth rate lower than its 2004-2005 peak.

## Housing Market

The mean residential assessed value of a home in Fairfax County is \$540,746 in FY 2007, an increase of more than 20 percent over the FY 2006 value of \$448,491. FY 2007 represents the sixth year of double digit increases in Fairfax County residential assessments. Since FY 2001, the mean assessed value of a home in Fairfax County has risen approximately 160 percent. The combination of strong job growth fueled by federal government spending, a limited supply of homes and historically low interest rates have all contributed to rising home prices and therefore residential assessments.

While the 2005 housing market was strong, there are signs of cooling. According to the Northern Virginia Association of Realtors (NVAR), the number of home sold was down in 2005, but average sales prices continued their robust upward trend. A total of 17,532 single family homes were sold in Fairfax County in 2005, down 11.0 percent from 19,697 in 2004, while the average sales price of single family homes rose to \$607,138, an increase of 22.7 percent over 2004. Based on NVAR data, the number of condominiums sold fell by 5.3 percent but their average sales price rose over 28 percent from \$246,754 in 2004 to \$316,509 in 2005.

In addition to the lower volume of home sales, another sign of a cooling market is the increasing time it takes for a home to sell in the area. In December 2005, a home in Fairfax County was on the market an average of 38 days according to the Metropolitan Regional Information System (MRIS), a significant increase over the average of 20 days for all of 2004. The inventory of homes for sale is rising bringing more normalcy to the market. The number of active listings was 4,218 in December 2005, over three times as many as in December 2004 when there were 1,227 homes listed. As a result, multiple bids are not as common and in December homes were selling for an average of 96.7 percent of their list price compared to 98.6 percent in December 2004.

This cooling trend in the housing market is expected to continue into 2006 as job growth slows and the economy expands but at a reduced pace. However, the supply of housing is expected to remain limited as job growth exceeds new home construction. Mortgage interest rates are expected to remain low throughout the coming year. The combination of these factors indicates continued home price appreciation in 2006, but at a decelerated rate from 2005.

## Nonresidential Market

The nonresidential real estate market continued to improve in 2005. During the first half of 2005, 4.9 million square feet of office space was leased, down from the 5.3 million square feet leased during the last half of 2004 but demand for office space remains strong and total leased space in 2005 is expected to exceed 10 million square feet for the third consecutive year. The County's overall office vacancy rate declined from the 8.6 percent at year-end 2004 to 7.6 percent as of mid-year 2005. Including sublet space, the mid-year 2005 office vacancy rate was 10.1 percent, down from 11.6 percent in 2004. Continued improvement in office vacancy rates are expected during the coming year. Based on the current rate of absorption, there is only about an 18 month supply of office space available. During 2006, however, 14 buildings totaling 1.2 million square feet of space are due to be completed.

## **Real Estate Tax Revenue**

Incorporating the 7 cent reduction in the Real Estate Tax rate, current and delinquent FY 2007 Real Estate Tax revenues in Fairfax County comprise 59.6 percent of General Fund revenue and are the driving force of the overall revenue change. FY 2007 Real Estate property values were established as of January 1, 2006 and reflect market activity through calendar year 2005. The Real Estate Tax base is projected to increase 22.70 percent in FY 2007, and is comprised of a 19.76 percent rise in total equalization (reassessment of existing residential and non-residential properties), and new construction of 2.94 percent.



# General Fund Revenue Overview

The FY 2006 and FY 2007 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 2005 collections, and FY 2006 year-to-date trends.

## MAJOR REVENUE SOURCES

The following major revenue categories comprise 98.2 percent of total FY 2007 General Fund revenue and are discussed in this section. Unless otherwise indicated, comparative data are presented relative to the *FY 2006 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 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan <sup>1</sup>	FY 2007 Advertised Budget Plan	Change from the FY 2006 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Tax - Current	\$1,628,278,309	\$1,769,203,013	\$1,763,889,855	\$1,970,516,720	\$206,626,865	11.71%
Personal Property Tax - Current <sup>2</sup>	454,391,979	473,788,380	484,151,833	511,075,879	26,924,046	5.56%
Paid Locally	263,234,277	271,633,751	281,997,204	296,898,767	14,901,563	5.28%
Reimbursed by Commonwealth	191,157,702	202,154,629	202,154,629	214,177,112	12,022,483	5.95%
Local Sales Tax	147,781,944	158,222,129	158,222,129	166,133,236	7,911,107	5.00%
Recordation/Deed of Conveyance Taxes	48,674,084	34,867,317	48,674,084	48,674,084	0	0.00%
Vehicle Decal Fee	19,802,772	20,250,310	20,250,310	20,655,316	405,006	2.00%
Consumer Utility Tax	84,676,016	85,422,983	85,422,983	86,277,213	854,230	1.00%
Mobile Telephone Tax	11,513,349	11,330,000	11,513,349	11,858,749	345,400	3.00%
Transient Occupancy Tax	14,629,545	14,270,184	18,195,782	19,404,176	1,208,394	6.64%
Business, Professional and Occupational License Tax- Current	115,117,435	113,528,190	120,873,307	126,916,972	6,043,665	5.00%
Cigarette Tax	6,061,050	11,532,018	11,532,018	11,532,018	0	0.00%
Permits, Fees and Regulatory Licenses	27,961,574	32,543,251	32,108,389	33,546,014	1,437,625	4.48%
Interest on Investments	27,110,409	38,329,212	61,923,037	67,508,268	5,585,231	9.02%
Charges for Services	47,537,672	49,458,631	52,715,205	55,566,690	2,851,485	5.41%
Revenue from the Commonwealth and Federal Governments <sup>2</sup>	129,924,908	124,597,386	126,847,818	129,054,000	2,206,182	1.74%
<b>Total Major Revenue Sources</b>	<b>\$2,763,461,046</b>	<b>\$2,937,343,004</b>	<b>\$2,996,320,099</b>	<b>\$3,258,719,335</b>	<b>\$262,399,236</b>	<b>8.76%</b>

<sup>1</sup> FY 2006 revenue estimates were revised as part of a fall 2005 review of revenues. Explanations of these changes can be found in the following narrative. The *FY 2006 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

## REAL ESTATE TAX-CURRENT

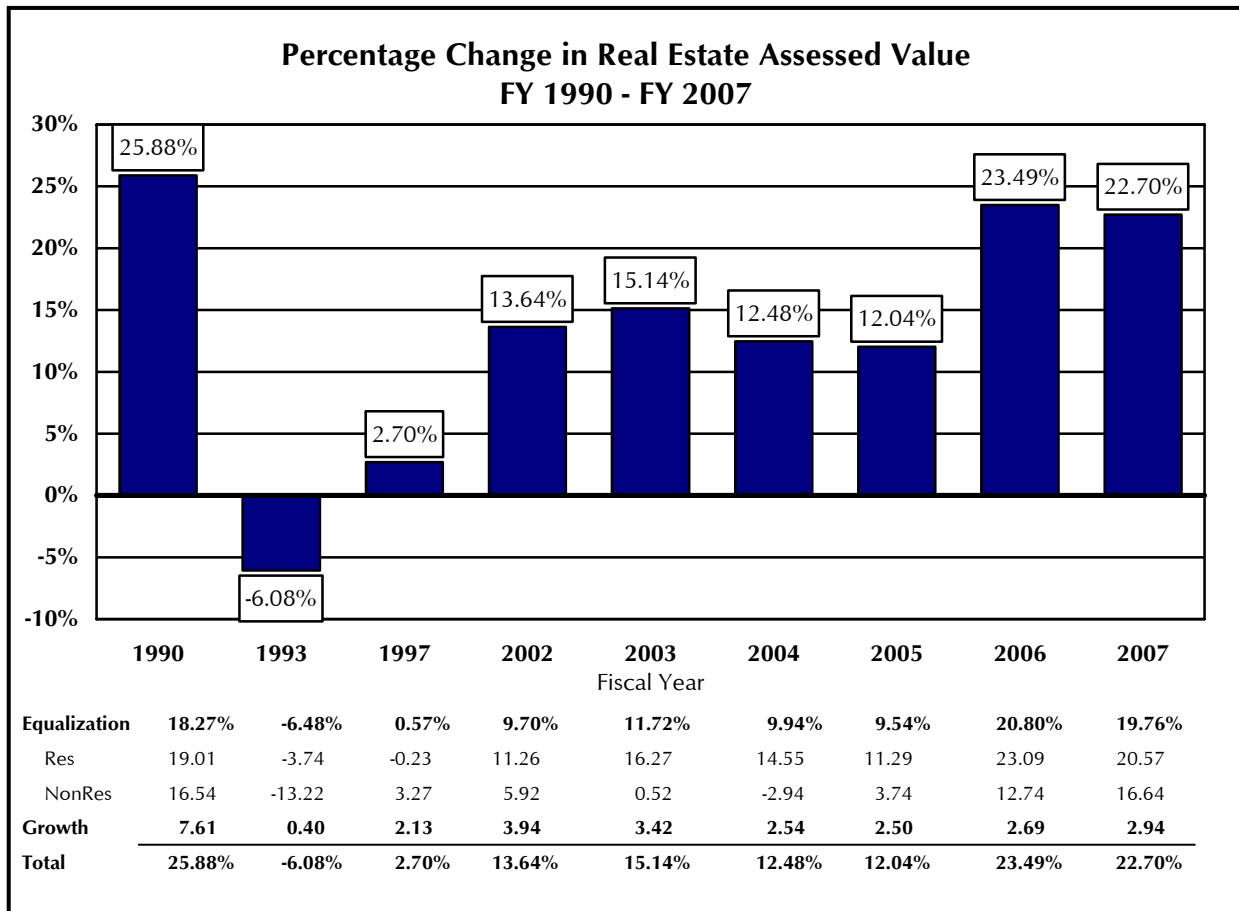
FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$1,628,278,309	\$1,769,203,013	\$1,763,889,855	\$1,970,516,720	\$206,626,865	11.71%

The FY 2007 Advertised Budget Plan estimate for Current Real Estate Taxes is \$1,970,516,720, and represents an increase of \$206,626,865, or 11.71 percent, over the *FY 2006 Revised Budget Plan*. This increase is the result of a 22.70 increase in the FY 2007 valuation of real property, as compared to the FY 2006 Real Estate Land Book, partially offset with a \$0.07 reduction in the Real Estate Tax rate. In addition, FY 2007 Real Estate Tax revenue reflects the allocation of the value of one penny of the Real Estate Tax rate (\$21.9 million) to both the Stormwater Management Program and The Penny for Affordable Housing Fund.

The FY 2007 Advertised Budget Plan includes a Real Estate Tax rate reduction of \$0.07 to \$0.93 per \$100 of assessed value in FY 2007 from the \$1.00 per \$100 of assessed value in FY 2006. The loss in revenue associated with this reduction in the Real Estate Tax rate is \$152,989,074. This reduction represents a loss of \$151,615,240 in Real Estate Tax revenue and a loss of \$1,373,834 in Personal Property Tax receipts. The Real Estate Tax impacts two classes of personal property: mobile homes and non-vehicle Public Service Corporation property.

The FY 2006 Real Estate Tax estimate was decreased a net \$5.3 million as part of the *FY 2005 Carryover Review* to reflect a revenue decrease of \$5.8 million associated with the Board of Supervisors' expansion of the Tax Relief Program for the Elderly and Disabled to the maximum asset and income limitations allowed by the state. This revenue decrease was partially offset with an increase of \$0.5 million due to final assessment of Public Service Corporation property by the State.

The following chart shows changes in the County's assessed value base in FY 1990, FY 1993, FY 1997, and from FY 2002 to FY 2007.



# General Fund Revenue Overview

The FY 2007 value of assessed real property is comprised of an increase in equalization of 19.76 percent and an increase of 2.94 percent in new growth. The FY 2007 figures reflected herein are based on the final assessments for Tax Year 2006 (FY 2007), which was established as of January 1, 2006. Throughout FY 2007, 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 99.61 percent.

The FY 2007 **Main Assessment Book Value** is \$219,405,403,770 and represents an increase of \$40,586,977,620, or 22.70 percent, over the FY 2006 main assessment book value of \$178,818,426,150. The FY 2007 increase is the second consecutive year that the assessments base rose in excess of 20 percent. Prior to FY 2006, the last time assessments rose over 20.0 percent was in FY 1990 when the assessment base rose 25.88. Following the FY 1990 increase, the assessment base rose 16.8 percent in FY 1991 but then 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. During this period, growth in assessments just slightly exceeded the corresponding 2.2 percent average annual rate of inflation. It was not until FY 1999 that the assessment base exceeded its FY 1991 level. In FY 2000 and FY 2001, assessments grew at moderate rates of 6.3 percent and 8.9 percent, respectively. From FY 2002 through FY 2007, the assessment base has experienced double digit advances.

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 2007 assessment base reflects an increase of 20.57 percent in the values of existing residential properties and a 16.64 percent increase in nonresidential properties. The rise in nonresidential properties is the largest percentage increase in value since FY 1990 when nonresidential property values rose 16.54 percent. Both residential and nonresidential properties experienced moderate growth due to new construction at 3.01 percent and 2.67 percent, respectively. As a result of these changes, the residential portion of the total assessment base rose slightly from 79.3 percent in FY 2006 to 79.9 in FY 2007. The table below reflects changes in the Real Estate Tax assessment base from FY 2000 through FY 2007.

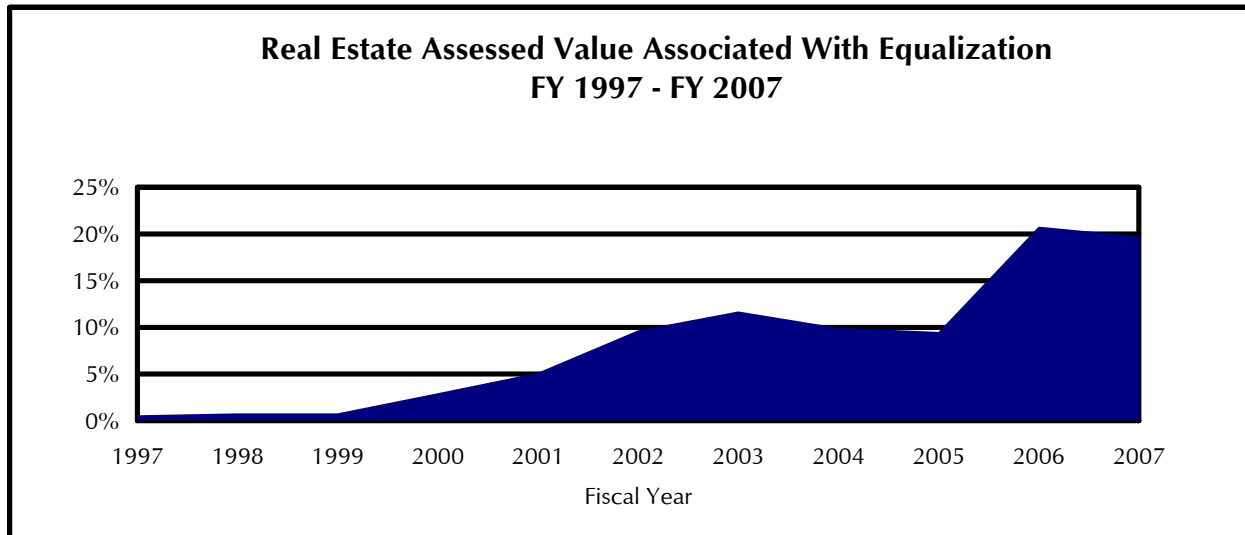
**Main Real Estate Assessment Book Base Changes**  
(in millions)

Assessed Base Change Due To:	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
<b>Equalization</b>	\$2,241.4	\$4,139.5	\$8,522.9	\$11,699.8	\$11,428.5	\$12,322.2	\$30,124.7	\$35,328.9
<b>% Change</b>	2.96%	5.13%	9.70%	11.72%	9.94%	9.54%	20.80%	19.76%
<b>Residential</b>	0.77%	5.13%	11.26%	16.27%	14.55%	11.29%	23.09%	20.57%
<b>Nonresidential</b>	9.24%	5.15%	5.92%	0.52%	-2.94%	3.74%	12.74%	16.64%
<b>Normal Growth</b>	\$2,556.9	\$3,067.6	\$3,456.3	\$3,409.4	\$2,916.1	\$3,235.4	\$3,889.0	\$5,258.1
<b>% Change</b>	3.37%	3.81%	3.94%	3.42%	2.54%	2.50%	2.69%	2.94%
<b>Residential</b>	2.12%	2.46%	2.83%	3.01%	2.60%	2.49%	2.62%	3.01%
<b>Nonresidential</b>	6.97%	7.22%	6.63%	4.41%	2.36%	2.54%	2.93%	2.67%
<b>Total</b>								
<b>% Change</b>	6.33%	8.94%	13.64%	15.14%	12.48%	12.04%	23.49%	22.70%

**Equalization**, or reassessment of existing residential and nonresidential property, represents an increase in value of \$35,328,915,900, or 19.76 percent, in FY 2007. The increase in total equalization is due to increases in both residential and nonresidential property values. FY 2007 marks the sixth year of double digit growth in residential properties, which results from continued strong demand for homes in the County primarily due to job growth and a limited supply of existing homes. This trend mirrors that which is occurring in the region and the nation. Changes in the assessment base as a result of equalization are shown in the following graph. The increase in the

# General Fund Revenue Overview

tax levy associated with the overall 19.76 percent increase in equalization is \$328,558,918 based on a tax rate of \$0.93 per \$100 of assessed value.



**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 of 5.13 percent, residential equalization rose at double digit rates from FY 2002 through FY 2005. During the 10 years ending FY 2005, residential assessment increases due to equalization averaged 5.9 percent. In FY 2006, overall residential equalization increased 23.09 percent. This trend continued in FY 2007 as residential equalization grew 20.57 percent, reflecting the continued strength of the housing market in the County and throughout the Northern Virginia area. As a result of the sustained increases in 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 standards that assessments should be between 90 percent to 110 percent of the sales prices experienced in a neighborhood.

All types of residential property experienced significant increases in value in FY 2007. The value of single family homes has the most impact on the total residential base because they represent 72 percent of the total. Changes in residential equalization by housing type since FY 2002 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.

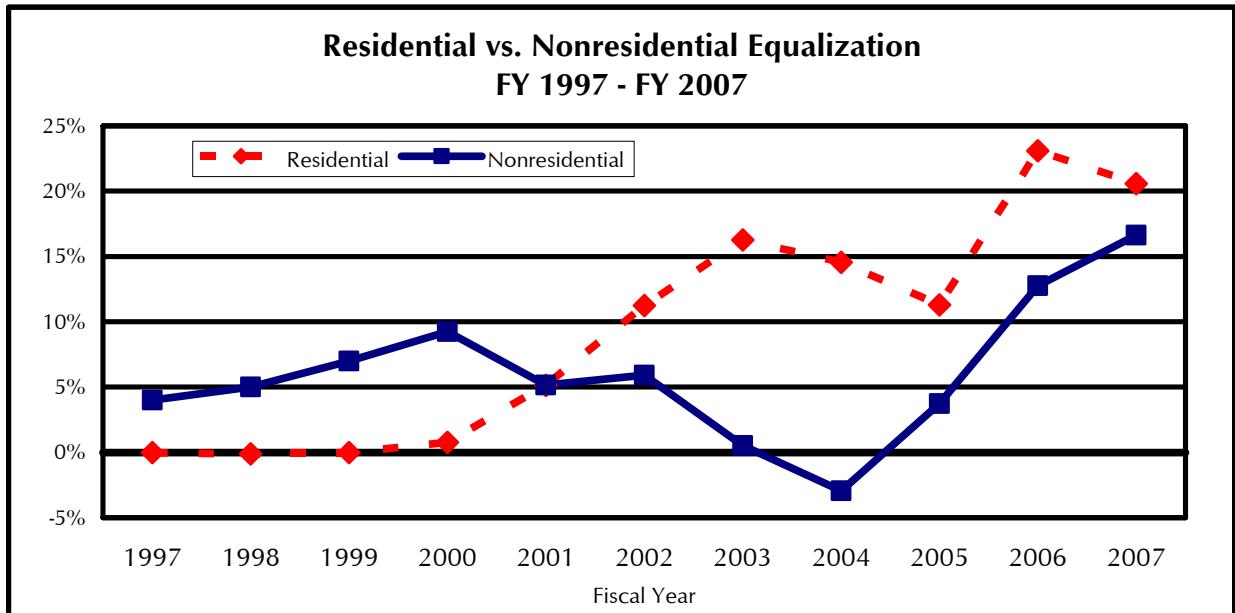
### Residential Equalization Changes

Housing Type/ (FY 2007 Percent of Base)	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Single Family (72.0%)	12.08%	16.14%	14.15%	11.20%	22.21%	20.37%
Townhouse/Duplex (19.3%)	10.98%	18.56%	17.00%	12.99%	26.08%	22.69%
Condominiums (7.9%)	10.30%	21.19%	20.09%	16.24%	33.49%	25.97%
Vacant Land (0.6%)	7.90%	15.23%	23.23%	15.19%	26.32%	25.44%
Other (0.2%) <sup>1</sup>	5.73%	3.00%	2.58%	4.89%	5.30%	9.67%
<b>Total Residential Equalization (100%)</b>	<b>11.26%</b>	<b>16.27%</b>	<b>14.55%</b>	<b>11.29%</b>	<b>23.09%</b>	<b>20.57%</b>

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

Based on the increase in residential equalization, the mean assessed value of all residential property in the County is \$540,746. This is an increase of \$92,255 over the FY 2006 value of \$448,491. Compared to FY 2006, the typical residential annual tax bill will increase, on average, \$544.03 in FY 2007 to \$5,028.94 based on the reduced tax rate of \$0.93 per \$100 of assessed value.

# General Fund Revenue Overview



Nonresidential equalization experienced a strong increase of 16.64 percent in FY 2007 after rising a robust 12.74 percent in FY 2006. Due to improving office vacancy rates and recent sales activity, the value of Office Elevator properties (mid- and high-rises), which comprise 39.3 percent of the nonresidential tax base, rose 24.16 percent in FY 2007. The Economic Development Authority reported that the office vacancy fell to the lowest level since 1996 from 8.6 percent as of year-end 2004 to 7.6 percent at mid-year 2005. Including sublet space, the office vacancy rate fell from 11.6 percent as of year-end 2004 to 10.1 percent at mid-year 2005. Fueled by an increase in defense contracting, near record levels of office leasing occurred in 2005. The value of Low Rise Office property increased at an equally brisk pace as compared to Office Elevator property, advancing 23.94 percent in FY 2007. Hotel property assessment experience strong growth of 25.54 percent in FY 2007. The value of Regional Malls increased 2.24 percent, while other retail properties advanced 18.56 percent in FY 2007. Nonresidential equalization changes by category since FY 2002 are presented in the following table.

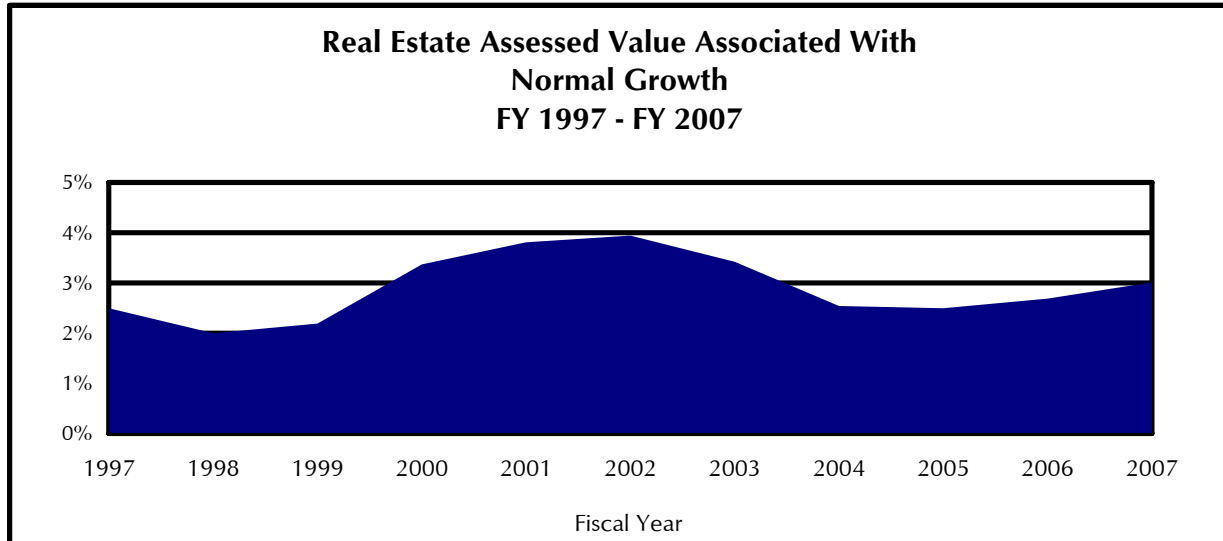
### Nonresidential Equalization Changes

Category (FY 2007 Percent of Base)	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Apartments (15.9%)	6.53%	9.59%	3.86%	1.86%	11.21%	11.65%
Office Condominiums (3.4%)	4.95%	7.75%	15.63%	13.59%	18.01%	1.96%
Industrial (7.0%)	7.25%	2.08%	-1.29%	5.26%	8.89%	12.61%
Retail (12.2%)	2.84%	1.91%	2.91%	7.91%	10.99%	18.56%
Regional Malls (2.0%)	2.20%	0.34%	6.95%	3.00%	4.06%	2.24%
Office Elevator (39.3%)	6.54%	-2.48%	-10.73%	3.27%	18.81%	24.16%
Office - Low Rise (4.8%)	7.30%	1.46%	-6.27%	5.42%	17.56%	23.94%
Vacant Land (5.3%)	6.36%	-0.08%	-6.55%	7.15%	10.07%	21.88%
Hotels (4.1%)	6.58%	-15.39%	-6.23%	4.48%	15.34%	25.54%
Other (6.0%)	6.35%	3.02%	6.00%	5.15%	8.52%	12.19%
<b>Nonresidential Equalization (100%)</b>	<b>5.92%</b>	<b>0.52%</b>	<b>-2.94%</b>	<b>3.74%</b>	<b>12.74%</b>	<b>16.64%</b>

**Normal Growth** of \$5,258,061,720 or 2.94 percent, over the FY 2006 assessment book value results from new construction, new subdivisions, and rezonings. This level of growth is on par with the rates experienced in FY 2006 and FY 2005, but lower than the 3.64 percent average experienced during FY 2000 through FY 2003 (see following graph). 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

## General Fund Revenue Overview

1.93 percent to 3.94 percent. In FY 2007, the residential property base experienced a 3.01 percent increase due to new construction, while nonresidential properties rose 2.67 percent as a result of new construction. 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.



In addition to the final equalization and normal growth adjustments in the Main Assessment Book, the following projected adjustments were made to the FY 2007 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 \$575.5 million and additional supplemental assessments of \$78.5 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 \$1,150.3 million in FY 2007, an additional \$130.6 million over FY 2006. 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 \$0.9 million in tax levy.

**Tax Relief** for the Elderly and Disabled is projected to reduce the Real Estate assessment base in FY 2007 by \$2,583.4 million. As part of the *FY 2005 Carryover Review*, the Board of Supervisors raised the income and asset limitations to the maximum allowed by the state. In FY 2007, the income limits of the Tax Relief program provide 100 percent exemption for elderly and disabled taxpayers with incomes up to \$52,000; 50 percent exemption for eligible applicants with income between \$52,001 and \$62,000; and 25 percent exemption if income is between \$62,001 and \$72,000. The allowable asset limit in FY 2007 is \$340,000 for all ranges of tax relief. The Board of Supervisors expanded the Real Estate Tax Relief Program for the Elderly and Disabled in each year from FY 2001 through FY 2006. In addition, as part of the FY 2005 budget, the Board of Supervisors approved the proration of elderly and disabled tax relief benefits based on the portion of the year an applicant is 65 or becomes disabled. Previously, an applicant turning 65 or becoming disabled was not eligible for tax relief until the following year. The table below shows income and asset thresholds for the Tax Relief Program for the Elderly and Disabled since FY 2000.

## General Fund Revenue Overview

<b>Real Estate Tax Relief for the Elderly and Disabled</b>			
	<b>Income Limit</b>	<b>Asset Limit</b>	<b>Percent Relief</b>
<b>FY 2000</b>	Up to \$30,000	\$150,000	100%
	Over \$30,000 to \$35,000		50%
	Over \$35,000 to \$40,000		25%
<b>FY 2001</b>	Up to \$35,000	\$150,000	100%
	Over \$35,000 to \$40,000		50%
	Over \$40,000 to \$46,000		25%
<b>FY 2002</b>	Up to \$40,000	\$150,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2003</b>	Up to \$40,000	\$160,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2004</b>	Up to \$40,000	\$190,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2005</b>	Up to \$40,000	\$240,000	100%
	Over \$40,000 to \$46,000		50%
	Over \$46,000 to \$52,000		25%
<b>FY 2006 &amp; FY 2007</b>	Up to \$52,000	\$340,000	100%
	Over \$52,000 to \$62,000		50%
	Over \$62,000 to \$72,000		25%

The **FY 2006 local assessment base** of \$216,325,699,675 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of \$2,011,829,007 is calculated using a tax rate of \$0.93 per \$100 of assessed value. Based on an expected local collection rate of 99.61 percent, revenue from local assessments is estimated to be \$2,003,982,873. In FY 2007, every 0.1 percentage point change in the collection rate on the locally assessed Real Estate Tax levy yields a revenue change of \$2.0 million, while every penny on the tax rate yields \$21.9 million in revenue.

Added to the local assessment base is an estimated \$1,111,166,340 in assessed value for Public Service Corporations (PSC) property. Using a rate of \$0.93 per \$100 of assessed value, the tax levy on PSC property is \$10,333,847. The collection rate on PSC property is expected to be 100.0 percent.

The total assessment base, including Public Service Corporations, is \$217,436,866,015 with a total tax levy of \$2,022,162,854 at the \$0.93 per \$100 assessed value tax rate. Estimated FY 2007 revenue from the Real Estate Tax, including receipts from Public Service Corporations, totals \$2,014,316,720 at the \$0.93 per \$100 assessed value rate. Of this amount, the value of one cent on the Real Estate Tax rate, \$21,900,000, has been directed to Fund 318, Stormwater Management Program, and \$21,900,000 has been directed to Fund 319, The Penny for Affordable Housing Fund. Total General Fund revenue from the Real Estate Tax is \$1,970,516,720, which reflects an overall collection rate of 99.61 percent. The total collection rates experienced in this category since FY 1991 are shown in the following table:

# General Fund Revenue Overview

## Real Estate Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
1992	98.87%	2000	99.63%
1993	99.03%	2001	99.53%
1994	99.15%	2002	99.65%
1995	99.32%	2003	99.67%
1996	99.47%	2004	99.61%
1997	99.56%	2005	99.62%
1998	99.54%	2006 (estimated)	99.61%
1999	99.50%	2007 (estimated) <sup>1</sup>	99.61%

<sup>1</sup> In FY 2007, every 0.1 percentage point change in the collection rate yields a revenue change of \$2,011,830.

The Commercial/Industrial percentage of the County's Real Estate Tax base is 17.22 percent, a small drop of 0.14 percentage points from the FY 2006 level of 17.36 percent. While FY 2007 marks the sixth consecutive decline in the Commercial/Industrial percentage the rate of decline has slowed considerably as the value of commercial properties has risen significantly over the past two years. The Commercial/Industrial percentage is based on Virginia land use codes and excludes multi-family rental apartments, which comprises 3.0 percent of the County's Real Estate Tax base in FY 2007. The portion of the Real Estate Tax base associated with multi-family rental apartments fell from 3.3 percent in FY 2006 due to the large number of condo conversions that took place during the year. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

## Commercial/Industrial Percentages

Fiscal Year	Percentage	Fiscal Year	Percentage
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%
1997	19.56%	2005	18.20%
1998	20.47%	2006	17.36%
1999	21.84%	2007	17.22%



# General Fund Revenue Overview

## PERSONAL PROPERTY TAX-CURRENT

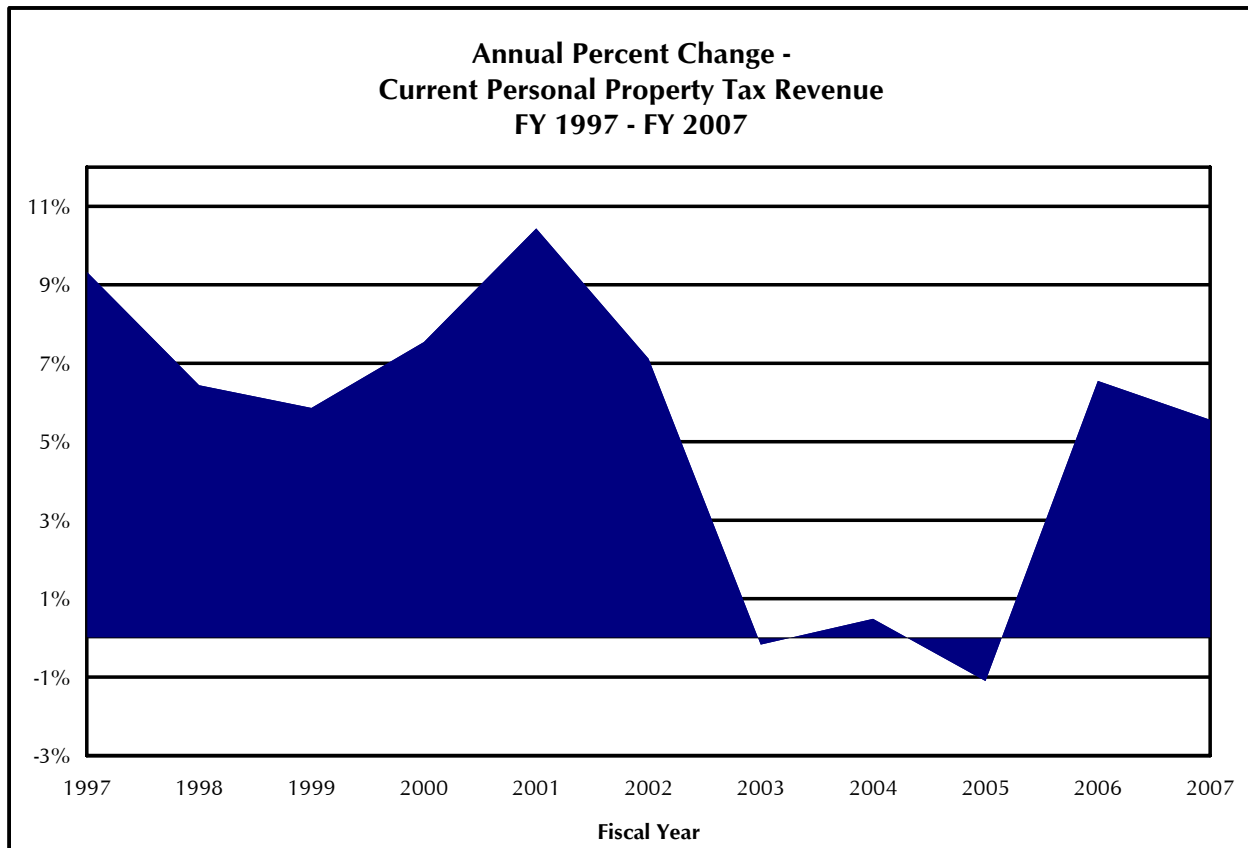
	FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
Paid Locally	\$263,234,277	\$271,633,751	\$281,997,204	\$296,898,767	\$14,901,563	5.28%
Reimbursed by State	191,157,702	202,154,629	202,154,629	214,177,112	12,022,483	5.95%
<b>Total</b>	<b>\$454,391,979</b>	<b>\$473,788,380</b>	<b>\$484,151,833</b>	<b>\$511,075,879</b>	<b>\$26,924,046</b>	<b>5.56%</b>

The FY 2007 Advertised Budget Plan estimate for Personal Property Tax revenue of \$511,075,879 represents an increase of \$26,924,046, or 5.6 percent, over the *FY 2006 Revised Budget Plan*. This increase is primarily the result of a projected increase in vehicle levy based on a preliminary valuation of vehicles in the County. The increase is partially offset by a \$0.07 reduction in the Real Estate Tax rate from the FY 2006 rate of \$1.00 to the proposed rate of \$0.93 per \$100 of assessed value. The Real Estate Tax rate impacts two classes of personal property: mobile homes and non-vehicle Public Service Corporation property. The FY 2007 Personal Property revenue reduction associated with the \$0.07 Real Estate Tax decrease is \$1.4 million.

The vehicle portion of the Personal Property Tax 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 reduces the Personal Property Tax paid 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 remained at 70 percent in FY 2003 and FY 2004. The 2004 General Assembly approved legislation that continued the 70 percent reimbursement rate through FY 2006, but will cap statewide Personal Property Tax reimbursements at \$950 million in FY 2007. Each locality will receive a percentage allocation from this fixed amount determined by the locality's share of statewide tax year 2005 collections. In FY 2007, the effective state subsidy is expected to be between 60 and 70 percent. Thus, the taxpayer's share of the tax is expected to increase above 30 percent in FY 2007. As the number of vehicles in the County increase, the total state subsidy will not change; therefore the percentage paid by the state for each vehicle will decrease over time requiring the taxpayer to pick up a larger share of the Personal Property Tax.

The Personal Property Tax consists of two major components: vehicles and business personal property. Both components are sensitive to changes in the national and local economies. Annual changes in total Personal Property Tax revenues are shown in the following graph.

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Total Personal Property Tax revenues experienced average annual growth of 7.8 percent from FY 1997 to FY 2002. In FY 2003, Personal Property Taxes declined 0.2 percent and rose a slight 0.5 percent in FY 2004. This flattening of revenue was partially due to the stalled economy. In addition, the computer depreciation schedule was adjusted in FY 2003 and FY 2004, which reduced business levy and resulted in revenue reductions of \$4.6 million and \$1.0 million, respectively. In FY 2005, Personal Property Tax revenue declined 1.1 percent from the FY 2004 level. The decrease in FY 2005 was due to a higher than anticipated depreciation of vehicles and a decrease in the business levy from the prior year. The assessment of FY 2005 business property was based on equipment owned by businesses as of January 1, 2004. Analysis of business filings for FY 2005 indicated that depreciation of currently owned equipment outpaced the purchase of new equipment during calendar year 2003.

The FY 2006 Personal Property tax estimate was increased \$9.3 million during the fall 2005 revenue review and represents a 6.5 percent increase over FY 2005 actual receipts. The estimate was raised to reflect an increase in anticipated vehicle levy as a result of robust new car sales during the first half of 2005 due in part to generous dealer incentives including "employee pricing."

Personal Property Tax revenue is expected to continue to increase at a moderate rate in FY 2007. The vehicle component, which represents 75 percent of total Personal Property levy, is the driver of this increase. The FY 2007 estimate incorporates an increase of 5.9 percent in the average vehicle levy from \$409 to \$433. This increase is based on a preliminary analysis of vehicles in the County valued with information from the National Automobile Dealers' Association (NADA). The volume of vehicles, however, is projected to increase a modest 0.7 percent in FY 2007. The number of new vehicle purchases is expected to slow considerably as dealer incentives pushed up sales in the first half of 2005 that might otherwise have happened late in 2005 or early 2006. High fuel prices are also expected to reduce new automobile purchases of SUVs and other lower gas mileage vehicles. Incorporating changes in average levy and volume, the overall vehicle component of the Personal Property Tax base is expected to rise 5.6 percent in FY 2007. Changes in vehicle volume and levy since FY 1998 are shown in the following table.

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## Personal Property Vehicles

Fiscal Year	Growth in Vehicle Volume	Average Vehicle Levy	Growth in Average Levy
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	3.0%	\$372	0.8%
FY 2004	-0.7%	\$389	4.6%
FY 2005	1.4%	\$379	-2.6%
FY 2006 (est.)	1.9%	\$409	7.9%
FY 2007 (est.)	0.7%	\$433	5.9%

Business Personal Property is primarily comprised of assessments on furniture, fixtures and computer equipment. Based on continued economic growth, businesses are expected to expand and the purchases of business equipment are projected to increase. In FY 2007, the number of businesses is projected to increase 0.9 percent while average levy is expected to rise 3.0 percent reflecting growth in employment and increased business investment.

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 each year from FY 1999 to FY 2001, in FY 2003, and again in FY 2004. Based on current trends, the computer depreciation schedule was not adjusted in FY 2005 or FY 2006 and will not be adjusted in FY 2007. 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 2007 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 2007 Percent of Original Purchase Price Taxed

Year of Acquisition				FY 2001 and FY 2002		FY 2003	FY 2004 through FY 2007
	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002		
1	80%	65%	60%	60%	60%	55%	50%
2	55%	45%	40%	40%	40%	35%	35%
3	35%	30%	30%	25%	25%	20%	20%
4	10%	10%	10%	10%	10%	10%	10%
5 or more	10%	2%	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 a proposed rate of \$0.93 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 2007 Estimated Personal Property Assessments and Tax Levy

Category	FY 2007 Assessed Value	Tax Rate (per \$100)	FY 2007 Tax Levy	Percent of Total Levy
<b>Vehicles</b>				
Privately Owned	\$9,574,022,290	\$4.57	\$350,428,111	66.8%
Business Owned	542,042,672	4.57	20,021,665	3.8%
Leased	683,536,984	4.57	23,501,844	4.5%
<b>Subtotal</b>	<b>\$10,799,601,946</b>		<b>\$393,951,620</b>	<b>75.1%</b>
<b>Business Personal Property</b>				
Furniture and Fixtures	\$1,613,177,476	\$4.57	\$73,659,583	14.0%
Computer Equipment	665,602,821	4.57	30,417,561	5.8%
Machinery and Tools	84,980,367	4.57	3,883,603	0.7%
Research and Development	7,843,442	4.57	358,446	0.1%
<b>Subtotal</b>	<b>\$2,371,604,106</b>		<b>\$108,319,193</b>	<b>20.6%</b>
<b>Public Service Corporations</b>				
Equalized	\$1,802,023,700	\$0.93	\$18,020,237	3.4%
Vehicles	10,000,600	4.57	462,027	0.1%
<b>Subtotal</b>	<b>\$1,812,024,300</b>		<b>\$18,482,264</b>	<b>3.5%</b>
<b>Other</b>				
Mobile Homes	\$25,655,586	\$0.93	\$239,082	0.0%
Other (Trailers, Misc.)	10,835,368	4.57	397,884	0.1%
<b>Subtotal</b>	<b>\$36,490,954</b>		<b>\$636,966</b>	<b>0.1%</b>
Penalty for Late Filing			\$3,355,414	0.6%
<b>TOTAL</b>	<b>\$15,019,721,306</b>		<b>\$524,745,457</b>	<b>100.0%</b>

FY 2007 Personal Property Tax assessments including Public Service Corporations are \$15,019,721,306 with a total tax levy of \$524,745,457. Personal Property Tax revenue collections are projected to be \$511,075,879, reflecting an overall collection rate of 97.4 percent. Total collection rates experienced in this category since FY 1992 are shown in the following table:

### Total Personal Property Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
<b>1992</b>	94.4%	<b>2000</b>	97.3%
<b>1993</b>	96.0%	<b>2001</b>	97.1%
<b>1994</b>	95.6%	<b>2002</b>	96.3%
<b>1995</b>	96.8%	<b>2003</b>	96.8%
<b>1996</b>	97.2%	<b>2004</b>	96.9%
<b>1997</b>	97.3%	<b>2005</b>	97.9%
<b>1998</b>	97.3%	<b>2006 (estimated)</b>	97.4%
<b>1999</b>	97.3%	<b>2007 (estimated)<sup>1</sup></b>	97.4%

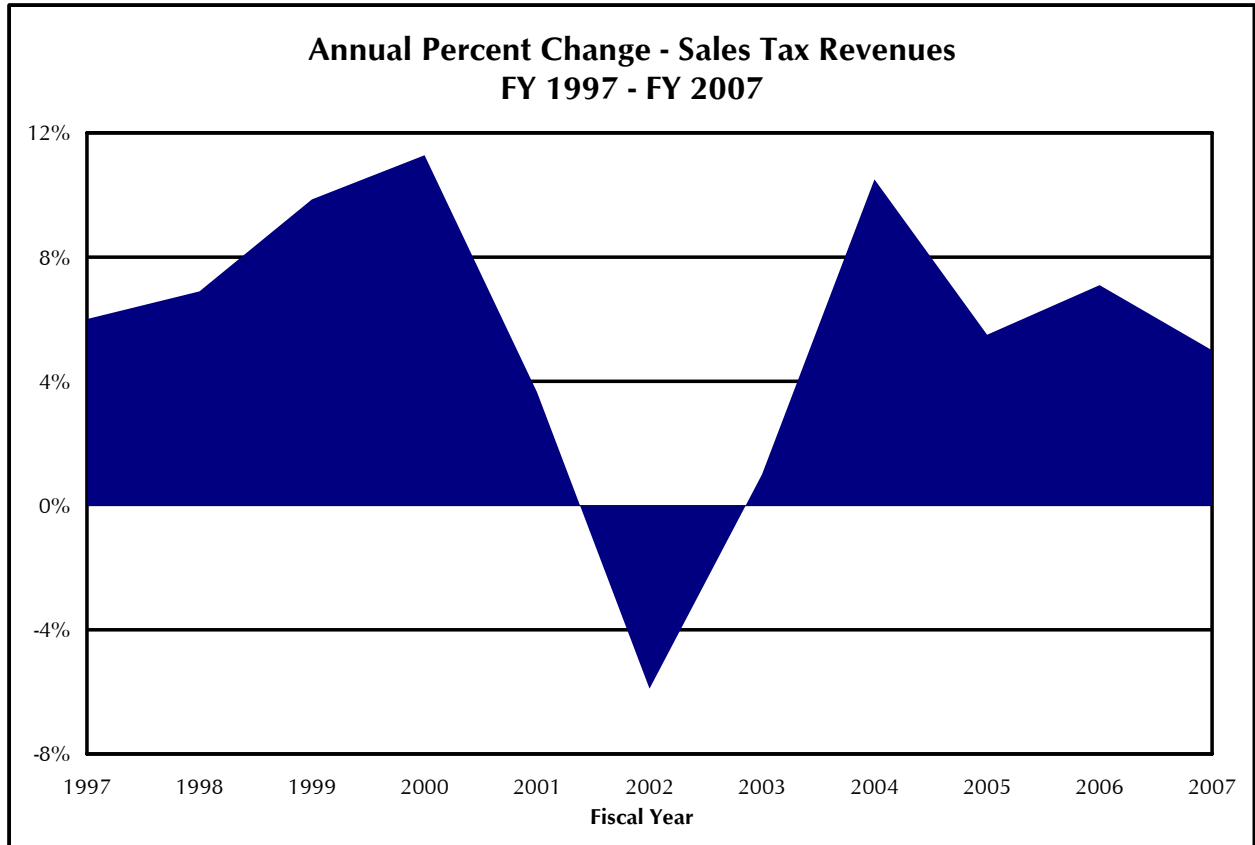
<sup>1</sup> Each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately \$0.5 million, and each penny on the tax rate yields a revenue change of \$1.1 million.

# General Fund Revenue Overview

## LOCAL SALES TAX

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$147,781,944	\$158,222,129	\$158,222,129	\$166,133,236	\$7,911,107	5.00%

The FY 2007 Advertised Budget Plan estimate for Sales Tax receipts of \$166,133,236 represents an increase of \$7.9 million, or 5.0 percent, over the FY 2006 Revised Budget Plan based on the expectation of moderate economic expansion.



As shown in the chart above, Sales Tax receipts experienced annual increases ranging from 5.6 percent to 11.3 percent during the period FY 1997 to FY 2001. In FY 2002, Sales Tax receipts dropped 5.9 percent from the level achieved in FY 2001. This decrease was only the second time in 30 years that Sales Tax receipts had fallen from their previous year's level (in FY 1991, Sales Tax revenues dropped 4.5 percent from FY 1990.) In FY 2003, Sales Tax receipts rose just 1.0 percent above FY 2002. As a result of the robust economy, Sales Tax receipts rebounded in FY 2004, rising 10.5 percent. Sales Tax receipts moderated in FY 2005, growing 5.5 percent over FY 2004. The FY 2006 estimate for Sales Tax receipts represents growth of 7.1 percent over the FY 2005 actual. During the fall 2005 revenue review, actual year-to-date Sales Tax collections were not available to determine if the estimate for Sales Tax should be adjusted. Due to a computer system change at the Virginia Department of Taxation, monthly Sales Tax receipts for all localities were estimated for the months of September, October and November at 5.5 percent over the respective month from the year before. Upon completion of the system change, the December 2005 distribution to each locality was adjusted to reflect actual receipts during the period. Based on actual collections through the first six months of FY 2006, Sales Tax receipts are increasing at a rate of just 2.6 percent over the same period of FY 2005 compared to the 7.1 percent included in the FY 2006 estimate. Sales Tax from purchases made during the holidays can have a dramatic effect on year-to-date collections and tax receipts for December will not be received by the County until late February. During the FY 2006 Third Quarter Review, Sales Tax receipts will be reviewed to determine if an adjustment to the estimate is necessary. In

## General Fund Revenue Overview

FY 2007, Sales Tax receipts are expected to increase a moderate 5.0 percent as a result of continued but temperate economic growth projected for 2006 and 2007.

### RECORDATION/DEED OF CONVEYANCE TAXES

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$48,674,084	\$34,867,317	\$48,674,084	\$48,674,084	\$0	0.00%

The FY 2007 Advertised Budget Plan estimate of \$48,674,084 reflects no change from the FY 2006 Revised Budget Plan. The FY 2007 estimate is comprised of \$38,869,512 in Recordation Tax revenues and \$9,804,572 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. Home value and interest rate projections are used in an econometric model that assists in developing estimates for these categories.

Receipts from Recordation and Deed of Conveyance Taxes have grown significantly since FY 2000 due to continued strong demand relative to housing supply in the County as well as rising median sales prices. Increased mortgage refinancing due to low mortgage rates have also boosted Recordation collections. From FY 2000 through FY 2005, revenues from Recordation and Deed of Conveyance Taxes have increased on an average annual basis of 33.4 percent and 18.3 percent, respectively. During the 2004 General Assembly, the Commonwealth of Virginia increased the State tax on recording deeds from 15 cents to 25 cents per \$100 of value of the property being recorded. The Code of Virginia allows cities and counties to levy a local Recordation Tax at one-third the State rate so the County's Recordation Tax was increased from 5 cents to 8.33 cents per \$100 of value effective September 1, 2004.

The FY 2006 estimate for Recordation and Deed of Conveyance was increased \$13.8 million during the fall 2005 revenue review. The increase is due to rising home values and strong home buying activity. Through January 2006, FY 2006 Deed of Conveyance Tax receipts are up 9.3 percent over the same period of FY 2005. Recordation Tax revenues are up 34.3 percent through the first seven months of FY 2006. Absent the increase in the Recordation Tax rate from 5 cents to 8.33 cents per \$100 of value, which was not in effect for first two months of FY 2005, Recordation Tax collections are up 17.1 percent. The disparity between growth in Deed of Conveyance Tax revenue and the growth in Recordation Taxes adjusted for the rate increase indicates that mortgage refinancing activity has remained strong. Mortgage refinancing activity continues to remain elevated because holders of Adjustable Rate Mortgages (ARM) and non-traditional mortgages are converting to fixed-rate mortgages as interest rates move upwards. Non-traditional mortgages include hybrid loans, which have fixed rates for a set period of time (1-10 years) and then convert to an ARM. In FY 2007, Recordation and Deed of Conveyance receipts are expected to remain at their FY 2006 level because home values and interest rates are projected to increase while mortgage refinancing is anticipated to moderate.

# General Fund Revenue Overview

## VEHICLE DECAL FEE

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$19,802,772	\$20,250,310	\$20,250,310	\$20,655,316	\$405,006	2.00%

The FY 2007 Advertised Budget Plan estimate of \$20,655,316 for Vehicle Decal Fee revenue represents growth of 2.0 percent over the *FY 2006 Revised Budget Plan*. This growth rate is consistent with historical trends.

Since FY 2004, County taxpayers with no previous tax delinquencies have received their vehicle decal along with their Personal Property Tax bill. Previously, County taxpayers could purchase a Vehicle Decal only after the Personal Property tax bill had been paid. This change reduces County expenditures by an estimated \$0.5 million per year. Vehicle Decal Tax rates remain unchanged in FY 2005 and FY 2006 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, the same due date for payment of Personal Property Taxes.

## CONSUMER UTILITY TAX

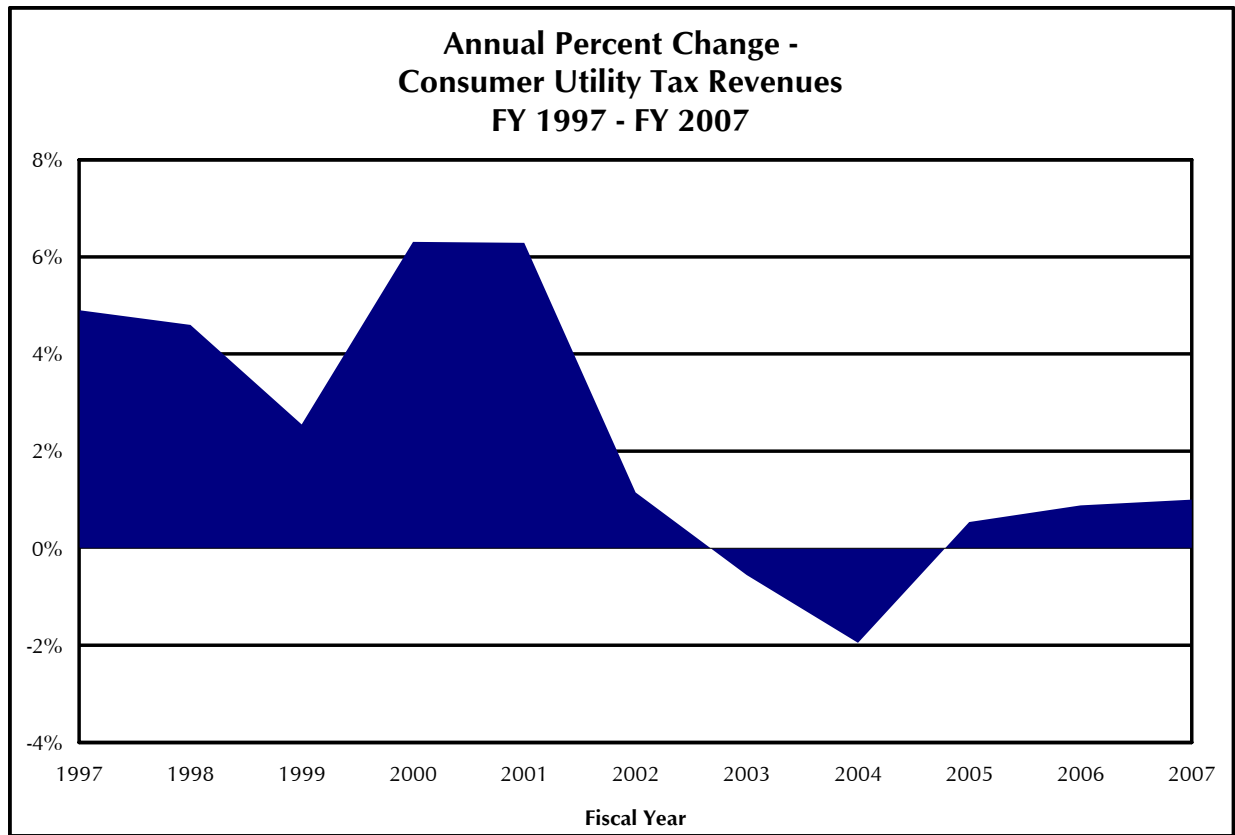
FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$84,676,016	\$85,422,983	\$85,422,983	\$86,277,213	\$854,230	1.00%

The FY 2007 Advertised Budget Plan estimate for Consumer Utility Taxes of \$86,277,213 reflects an increase of 1.0 percent over the *FY 2006 Revised Budget Plan*. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity, gas, and telephone services. The FY 2007 estimate is comprised of \$36,044,102 in taxes on electric service, \$40,532,108 in taxes on telephone service, and \$9,701,003 in taxes on gas service.

Between FY 1996 and FY 2001, Consumer Utility Tax revenues rose at an average annual rate of 4.9 percent. However, since FY 2000, Consumer Utility Tax revenue growth has slowed considerably with an average annual growth rate of only 1.1 percent. Growth fell to 1.2 percent in FY 2002 and then decreased 0.6 percent and 2.0 percent in FY 2003 and FY 2004, respectively. The decline in total Consumer Utility Tax revenue is due to decreases in telephone utility taxes. Prior to FY 2002, taxes on telephone service grew at a faster rate than other consumer utilities; however, increased use of cell phones, cable Internet access, and phoning over the Internet (VoIP) have all diminished the telephone utility tax base. In FY 2003 and FY 2004, receipts from telephone utility taxes fell 4.7 percent and 5.0 percent, respectively. This trend in telephone usage continued and when combined with modest growth in taxes from gas and electric utilities, total Consumer Utility Taxes grew a slight 0.5 percent in FY 2005 over FY 2004 actual collections. Based on year-to-date collections the *FY 2006 Revised Budget Plan* projection reflects no change from the Adopted Plan. FY 2007 Consumer Utility Tax revenue is expected to increase 1.0 percent based on recent historical trends and anticipated population growth.

For the third year, legislation has been proposed during the current Virginia General Assembly that would considerably change the manner in which taxes on telecommunications services would be levied. Under the proposed legislation, local taxes on telephone land lines and mobile telecommunications plus E-911 fees would be repealed and replaced with a 5 percent State tax. In addition to the existing telecommunications services currently taxed in the state, the proposed flat 5 percent State tax would apply to satellite television bills, internet calling and long-distance services. The new State tax would be remitted to a State fund for distribution to localities. At this time, there is not enough information for the County to determine if the State Tax distribution would be revenue neutral with the County's current telecommunications taxes. Staff continues to monitor the status of this legislation.

## General Fund Revenue Overview



### MOBILE TELECOMMUNICATIONS TAX

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$11,513,349	\$11,330,000	\$11,513,349	\$11,858,749	\$345,400	3.00%

The FY 2007 Advertised Budget Plan estimate for Mobile Telecommunication Tax receipts is \$11,848,749, an increase of \$345,400, or 3.0 percent over the *FY 2006 Revised Budget Plan*. In FY 2004, the Board of Supervisors authorized a tax of ten percent on a consumer's gross charges up to a maximum of \$30 per month for mobile local telecommunications. The maximum monthly rate is \$3 per bill, or \$36 per year. During the 2005 fall review, the FY 2006 estimate for Mobile Telecommunication Taxes was increased 1.6 percent to \$11,513,349, a level consistent with actual FY 2005 receipts and collections during the first half of FY 2006. Growth of 3.0 percent over the FY 2006 estimate is projected for FY 2007.



# General Fund Revenue Overview

## TRANSIENT OCCUPANCY TAX

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$14,629,545	\$14,270,184	\$18,195,782	\$19,404,176	\$1,208,394	6.64%

The FY 2007 Advertised Budget Plan estimate for Transient Occupancy Tax of \$19,404,176 reflects an increase of \$1,208,394 or 6.6 percent over the FY 2006 Revised Budget Plan. Transient Occupancy Taxes are charged as part of a hotel bill and remitted by the hotel to the County. Prior to FY 2005, the Transient Occupancy Tax rate was 2.0 percent, the maximum allowed by State law. Legislation enacted by the 2004 Virginia General Assembly permitted the Board of Supervisors to levy an additional 2 percent Transient Occupancy Tax beginning in FY 2005. A portion, 25 percent, of the additional 2.0 percent must be appropriated to a nonprofit convention and visitors' bureau located in the County. During the fall 2005 review, the Transient Occupancy Tax revenue estimate was increased \$3.9 million or 27.5 percent based on year-to-date collections. The FY 2007 estimate is based on a statistical model using Gross County Product as a predictor and the anticipated opening of three new hotels, which are currently under construction.

## CIGARETTE TAX

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$6,061,050	\$11,532,018	\$11,532,018	\$11,532,018	\$0	0.00%

The FY 2007 Advertised Budget Plan estimate for Cigarette Tax revenue of \$11,532,018 reflects no change from the FY 2006 Revised Budget Plan. Fairfax County is authorized by the Code of Virginia to levy a Cigarette Tax at a rate not to exceed 5 cents per pack of 20 cigarettes or the amount levied under State law, whichever is greater. Until 2004, the State tax on cigarettes was 2.5 cents per pack so the maximum the County could levy was 5 cents per pack. During the 2004 General Assembly, the State tax on cigarettes was raised to 20 cents per pack effective September 1, 2004 and to 30 cents per pack as of July 1, 2005. This change allowed the Fairfax County Board of Supervisors to raise the County tax on cigarettes equal to the State rate. After a public hearing, the County Cigarette Tax was increased to 20 cents per pack as of September 1, 2004 and to 30 cents per pack as of July 1, 2005.

The current FY 2006 Cigarette Tax estimate represents no change from the FY 2006 Adopted Budget Plan, which reflects a full year at the new 30 cents per pack tax rate. The FY 2007 estimate assumes no growth over FY 2006 based on the historical trends of this tax category.

# General Fund Revenue Overview

## BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

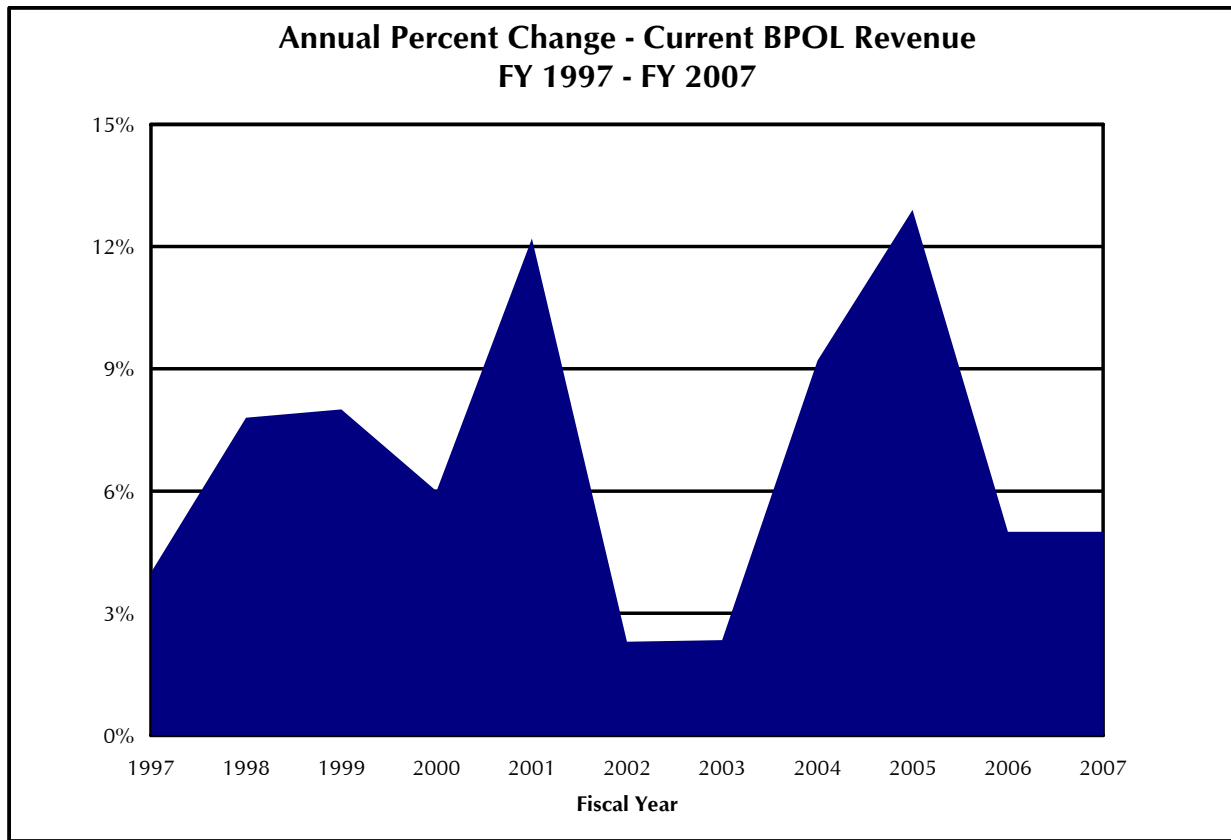
FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$115,117,435	\$113,528,190	\$120,873,307	\$126,916,972	\$6,043,665	5.00%

The FY 2007 Advertised Budget Plan estimate for Business, Professional and Occupational License Taxes (BPOL) is \$126,916,972, an increase of \$6,043,665, or 5.0 percent, over the FY 2006 Revised Budget Plan. This rate is consistent with continued moderate economic expansion.

In FY 2005, BPOL receipts experienced robust growth of 12.9 percent over FY 2004. Reflecting increased federal procurement and defense related spending, the Consultant category, which represents over 23 percent of total BPOL receipts, grew at a rate of 14.0 percent. Buoyed by the strength of the housing market, receipts from Real Estate Brokers grew 40.8 percent in FY 2005, while the combined Retail/Wholesale category, which comprises approximately 23 percent of total BPOL receipts, grew at a rate of 6.3 percent. Based on FY 2005 actual receipts and an econometric model using Sales Tax receipts and mortgage interest rates as predictors, the FY 2006 estimate for BPOL receipts was increased \$7,345,117 as part of the fall 2005 revenue review, reflecting growth of 5.0 percent over the FY 2005 level.

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 further refine estimates for FY 2006 and develop projections for FY 2007. Most business categories are expected to experience growth in FY 2006 and FY 2007 but at lower rates due to projections for somewhat slower economic growth than in FY 2005. Federal procurement spending in the County is expected to increase but not at the peak pace of 2004. In addition rising interest rates will constrain growth in the Real Estate Broker category. Overall, BPOL receipts are projected to increase 5.0 percent in FY 2007 based the model mentioned above which incorporates forecasts of Sales Tax receipts and mortgage interest rates.

# General Fund Revenue Overview



## PERMITS, FEES AND REGULATORY LICENSES

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$27,961,574	\$32,543,251	\$32,108,389	\$33,546,014	\$1,437,625	4.48%

The FY 2007 Advertised Budget Plan estimate for Permits, Fees and Regulatory Licenses is \$33,546,014, an increase of \$1,437,625, or 4.5 percent, over the *FY 2006 Revised Budget Plan* estimate. This increase is primarily the result of a Land Development Services fee increase for building permit and inspection fees, the major component of the Permit, Fees, and Regulatory Licenses category.

In FY 2006, the fee structure for Land Development Services was realigned to increase cost recovery. Prior to FY 2006, fees had not been adjusted since FY 1996 and cost recovery was approximately 75.3 percent in FY 2005. Over FY 2006 and FY 2007, the cost recovery will be increased to approximately 90 percent. In FY 2007, the proposed increase in fees is projected to generate an additional \$1.4 million in revenue.

Twenty-three individual fee categories comprise Land Development Services (LDS) Fee revenue. Changes in LDS Fee revenue are a reflection of the housing market and construction industry, as well as the size and complexity of projects submitted to LDS for review. One of the most important indicators of workload, and consequently revenue, is the number of building permits issued by LDS. Single family permits issued during the first 6 months of FY 2006 total 1,041, down 26.8 percent, or 381 permits from the same period of FY 2005. The number of nonresidential building permits issued so far this fiscal year is down 1.3 percent or just 1 permit from the same period in FY 2005. While the number of permits is down, revenue for the first six months of FY 2006 is up 11.4 percent due to the fee increase. The FY 2006 estimate for LDS fees of \$25.2 million, representing an increase of 14.8 percent over FY 2005 actual receipts, was not adjusted during the fall 2005 revenue review.

## General Fund Revenue Overview

Adjustments in other categories resulted in a \$0.4 million decline in the FY 2006 estimate for Permits, Fees and Regulatory Licenses during the fall 2005 revenue review. This net decrease reflects lower than anticipated Zoning Fee revenue partially offset by modest increases in other categories based on FY 2006 year-to-date collections.

### INTEREST ON INVESTMENTS

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$27,110,409	\$38,329,212	\$61,923,037	\$67,508,268	\$5,585,231	9.02%

The FY 2007 Advertised Budget Plan estimate of \$67,508,268 for Interest on Investments represents an increase of \$5,585,231, or 9.0 percent, over the FY 2006 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.

Revenue from Interest on Investments is highly dependent on Federal Reserve actions. During 2001, the Federal Reserve reduced interest rates 11 times from 6.5 percent to 1.75 percent in order to stimulate economic growth. Rates were stable in 2002 until November when the federal funds rate was dropped to 1.25 percent. The Fed cut rates again in June 2003 to 1.0 percent. During this period, revenue from Investment Interest fell from \$56.3 million in FY 2001 to \$17.8 million in FY 2003. In FY 2004, the annual average yield on the County's portfolio was just 1.04 percent and Interest on Investments dropped again to \$14.8 million. This category began to increase as the Fed began to gradually increase interest rates. In FY 2005, the annual average yield increased to 1.72 percent and revenue from Interest on Investments increased to \$27.1 million or 83.7 percent over FY 2004.

The federal funds rate remained at 1.0 percent until June 2004 when the Fed began to raise rates to keep inflation in check. Since June 2004, the Fed has increased rates by a quarter point at each of its last 14 meetings. The federal funds rate now stands at 4.50 percent. The FY 2006 estimate for Interest on Investments was increased \$23.6 million, from \$38.3 million to \$61.9 million, during the fall 2005 review of revenue as a result of these increases. The FY 2006 estimate reflects an average yield of 3.8 percent up from the 3.0 percent included in the FY 2006 Adopted Budget Plan.

Many economists believe that interest rates are close to a "neutral" rate which would neither fuel inflation nor constrain economic growth; therefore, the FY 2007 estimate assumes that the Federal Reserve will not continue to increase rates at the current pace. The FY 2007 estimate includes a projected yield of 4.15 percent and an average portfolio size of \$2,322,265,576, representing 5.0 percent growth over the FY 2006 portfolio size. All available resources are pooled for investment purposes and the net 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 estimated to be \$96,422,789 and the General Fund percentage is projected to be 70.0 percent in FY 2007.

# General Fund Revenue Overview

## CHARGES FOR SERVICES

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$47,537,672	\$49,458,631	\$52,715,205	\$55,566,690	\$2,851,485	5.41%

The FY 2007 Advertised Budget Plan estimate of \$55,566,690 for Charges for Services reflects an increase of \$2,851,485, or 5.4 percent, over the FY 2006 Revised Budget Plan. This increase is primarily the result additional revenue generated from the Emergency Medical Services (EMS) Transport, School-Age Child Care (SACC) fees, and additional Elderly Day Care Fees.

The Board of Supervisors approved an EMS Transport fee that became effective in April 2005. The fee is anticipated to generate \$6.6 million in FY 2006; the first full year of billing. In FY 2007, the revenue estimate is approximately \$8.0 million, an increase of \$1.4 million over FY 2006 based on projected transports and collections.

SACC fees of \$25.6 million comprise 46.0 percent of the total Charges for Services category. In FY 2006, SACC revenues are projected to rise \$1.2 million over the FY 2006 estimate due to a 2.0 percent base fee adjustment to address salary increases and the addition of four new SACC classrooms, two at Oak Hill Elementary School and two at West Fairfax Elementary School.

Elderly Day Care Fees are expected to increase \$86,850 in FY 2007 primarily due to the first full year of operations for the Little River Glen Adult Day Care Center. Other Charges for Services are projected to experience modest increases based on historic trends.

The FY 2006 estimate for Charges for Services was increased \$3.3 million during the fall 2005 review primarily due to an increase in County Clerk Fees based on year-to-date collections, which were higher than anticipated due to the continued increases in home values and high mortgage refinancing activity.

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

FY 2005 Actual	FY 2006 Adopted	FY 2006 Revised	FY 2007 Advertised	Increase/ (Decrease)	Percent Change
\$129,924,908	\$124,597,386	\$126,847,818	\$129,054,000	\$2,206,182	1.74%

<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 2007 Advertised Budget Plan estimate for Revenue from the Commonwealth and Federal Governments is \$129,054,000 and represents an increase of \$2,206,182, or 1.7 percent, over the FY 2006 Revised Budget Plan estimate. House Bill 599 state revenues are anticipated to increase \$522,428 due to revised projections of State General Fund revenue growth which is the basis for the total appropriation for this program. An increase of \$360,433 is the result of cost of living increases for state responsible positions, while an increase of \$124,991 is associated with additional state reimbursements for the Health Department. In addition, revenue from the Commonwealth is projected to increase \$1.2 million for the Child Care Assistance and Referral (CCAR) program, which will be entirely offset by increased expenditures.

During the fall 2005 review, FY 2006 revenue estimates for Revenue from the Commonwealth and Federal Government were increased \$2,250,432 over the FY 2006 Adopted Budget Plan. This increase is primarily due to State reimbursement of its share of actual County expenditures associated with the Adult Detention Center, Juvenile Detention Center, Health Department and Constitutional Officers. In addition, \$0.7 million was due to federal reimbursement under the Criminal Alien Assistance Program based on notification received in November 2005 from the U.S. Department of Justice for holding illegal criminal aliens in the County jail during FY 2005. This revenue had not been budgeted as the funding had been slated for elimination.



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# General Fund Disbursement Overview

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This section includes:

- ▶ *Summary of General Fund Direct Expenditures (Page 108)*
- ▶ *Summary of General Fund Transfers (Page 116)*
- ▶ *Summary of Contributory Agencies (Page 121)*

# General Fund Disbursement Overview

## SUMMARY OF GENERAL FUND DIRECT EXPENDITURES

Category	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase (Decrease) Over/(From) Revised	Percent Increase/ (Decrease)
<b>Positions/ Staff Years</b>	<b>9,484/9,221.74</b>	<b>9,518/9,245.60</b>	<b>9,505/9,307.37</b>	<b>9,660/9,459.36</b>	<b>155/151.99</b>	<b>1.63%/ 1.63%</b>
Personnel Services	\$552,870,544	\$624,269,098	\$625,240,465	\$670,707,009	\$45,466,544	7.27%
Operating Expenses	334,701,481	321,406,786	358,398,781	344,434,587	(13,964,194)	(3.90%)
Recovered Costs	(40,728,584)	(40,894,463)	(41,234,128)	(42,653,284)	(1,419,156)	3.44%
Capital Equipment	5,591,389	2,708,937	4,141,952	3,077,761	(1,064,191)	(25.69%)
Fringe Benefits	152,982,129	176,476,517	176,480,581	190,986,019	14,505,438	8.22%
<b>Total Direct Expenditures</b>	<b>\$1,005,416,959</b>	<b>\$1,083,966,875</b>	<b>\$1,123,027,651</b>	<b>\$1,166,552,092</b>	<b>\$43,524,441</b>	<b>3.88%</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 with linkages to County vision elements and Board of Supervisors' priorities highlighted, where possible, to show the alignment of spending and strategic objectives. Please note that expenditures may support several vision elements, but only the primary links are shown here. Additional information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

The FY 2007 Advertised Budget Plan direct expenditure level of \$1,166,552,092 represents an increase of \$43,524,441, or 3.9 percent, over the FY 2006 Revised Budget Plan direct expenditure level of \$1,123,027,651.

### Personnel Services

In FY 2007, funding for Personnel Services totals \$670,707,009, an increase of \$45,466,544, or 7.3 percent, over the FY 2006 Revised Budget Plan funding level of \$625,240,465. Personnel Services increase \$46,437,911, or 7.4 percent, over the FY 2006 Adopted Budget Plan level of \$624,269,098. Major adjustments are as follows:

- ◆ **Pay for Performance** funding of \$8,768,136 for General Fund eligible staff is included. The Pay for Performance system was implemented in FY 2001 and links employee pay increases directly with performance. The total General Fund impact is \$10,838,040, including \$2,069,904 for transfers to General Fund Supported agencies.
- ◆ **Merit Increment** funding of \$1,853,240 is included for public safety uniformed positions not eligible for the Pay for Performance program. The total General Fund impact is \$1,972,848, including \$119,608 for transfers to General Fund Supported agencies.
- ◆ **Overtime Pay** increases \$4,280,773 to \$43,626,554 and is primarily due to increases of \$2,498,371 in the Police Department, \$806,978 in the Office of the Sheriff, and \$720,427 in the Fire and Rescue Department. These increases are attributable to compensation growth and the addition of new positions in FY 2007. The total General Fund impact is \$4,686,570, including \$405,797 for transfers to General Fund Supported agencies.



# General Fund Disbursement Overview

- ◆ **Limited Term** position funding (temporary and part-time employees) increases \$2,013,890 to \$19,537,155, due in part to \$823,824 in the Department of Community and Recreation Services associated with the full-year funding of the Southgate Community Center, new supervisor positions for the Computer Clubhouse program, expanded operations of the Youth Worker program, and for additional staff associated with athletic field walk-on use enforcement; \$261,543 in the Fire and Rescue Department; \$216,651 in Facilities Management Department; \$105,870 in the Office of Elections; and \$101,158 in the Department of Cable Communications and Consumer Projection primarily associated with additional staff support in the mailroom at the Jennings Judicial Center. Most agencies have an increase in limited term position funding due to the Pay for Performance system that links employee pay increases directly with performance which increases an employee's salary. The total General Fund impact is \$2,087,312, which also includes \$73,422 for General Fund Supported agencies.
- ◆ **Shift Differential** increases \$592,943 to \$4,721,638 to accommodate a rise in the shift differential rate to \$0.90 for the evening shift and \$1.30 for the midnight shift and includes an increase in holiday pay to compensate employees according to their actual holiday shift hours worked. This increase is primarily associated with the following agencies, \$313,465 in the Police Department, \$188,900 in the Fire and Rescue Department, \$54,150 in the Office of the Sheriff, \$21,147 in the Fairfax County Public Library, and \$19,644 in the Juvenile and Domestic Relations District Court, offset by a decrease of \$8,612 in the Facilities Management Department.
- ◆ **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 2006.
- ◆ **Public Safety Market Adjustment** funding of \$11,928,642 is included to fund a 4.25 percent market rate adjustment, as well as merit increments, for all uniformed public safety personnel to maintain consistency with neighboring jurisdictions and to remain competitive in the local employment market. The total General Fund impact is \$12,440,960, including \$512,318 for transfers to General Fund Supported agencies.
- ◆ **An Across the Board Fire and Rescue Adjustment** of 2.0 percent and funding of \$2,598,323 based on data from the most recent market survey which showed a number of Fire and Rescue grades to be below market, thereby jeopardizing the County's competitiveness in the local labor market. However, in addition to the specific results by pay grade, staff also reviewed the impact of individual class changes which may result in compression of grades. As a result, all uniformed Fire and Rescue personnel in the F pay scale are funded for a 2.0 percent increase in FY 2007.

## Positions

The [FY 2007 Advertised Budget Plan](#) reflects an increase of 155/151.99 SYE General Fund positions. The total General Fund position count is 9,660/9,459.36 SYE.

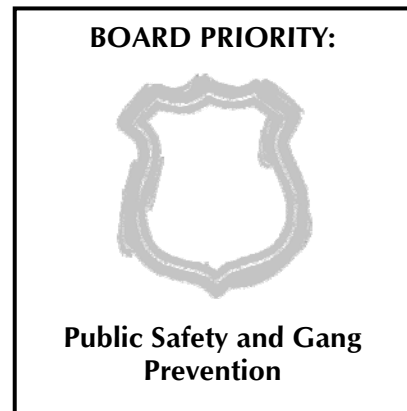
The following position adjustments reflect the County's commitment to *Maintaining Safe and Caring Communities*:

- ◆ 40/40.0 SYE positions in the Fire and Rescue Department at a cost of \$3,235,905 in Personnel Services. Of this total, 32/32.0 SYE positions will be used to add a fourth person to each of the department's Rescue Companies. Current minimum staffing for a rescue company consists of one driver, one officer and one fire technician. Adding an additional fire technician to each rescue company will allow for quicker extrication of trapped victims by allowing crew members the ability to operate in separate teams of two in order to conduct tactical assignments such as forcible entry, primary search and fire attack. This level of staffing is consistent with National Fire Protection Standards which recommend that fire companies whose primary functions are rescue and/or incident response be staffed with a minimum of four on-duty personnel. The remaining 8/8.0 SYE positions will create a 7<sup>th</sup> Battalion. The 7<sup>th</sup> Battalion will provide adequate operational and management support for increased field operations resulting from the opening of three new fire stations; the Fairfax Center Fire Station which will become operational in

# General Fund Disbursement Overview

spring 2006 and the Crosspointe and Wolf Trap Fire Stations which will become operational in FY 2007 and FY 2008, respectively.

- ◆ 49/49.0 SYE positions in the Police Department at a cost of \$3,139,561 in Personnel Services including 24/24.0 SYE positions assigned to patrol in support of the County's eight district police stations to help reduce response times and to further enhance community policing efforts, 5/5.0 SYE positions to be deployed to the Department of Public Safety Communications (DPSC) to provide a 24-hour, 365-day sworn Police presence at the DPSC facility, 6/6.0 SYE positions for the Criminal Investigations Bureau, 3/3.0 SYE Animal Control Officers (ACOs) to be assigned to the four existing ACO squads providing coverage throughout the County, 5/5.0 SYE positions to perform a range of other critical functions in the Police Department, and 6/6.0 SYE positions which are supported by the COPS UHP VI grant.
- ◆ 6/6.0 SYE positions and funding of \$153,837 in Personnel Services associated with operations and maintenance positions in the Facilities Management Department for the Public Safety and Transportation Operations Center (PSTOC) which is scheduled to open November 2007. It should be noted that 1/1.0 SYE additional position and funding of \$100,000 in Personnel Services is included in Fund 120, E-911, for a PSTOC General Manager.
- ◆ 4/4.0 SYE positions in the Department of Information Technology at a cost of \$355,831 in Personnel Services. The additional positions include a Deputy Director to manage the day-to-day tactical implementation, support, maintenance, and customer service of the County's information technology environment and systems that span across four divisions of the Department; a Wireless Analyst to manage the wireless services and infrastructure for voice and data applications, which has expanded exponentially in the past five years; an Interoperability Manager to provide the needed support for the County to continue its role in regional interoperability initiatives, both in the Commonwealth and in the National Capital region; and a Security Analyst to continue to provide 24 x 7 secure, reliable e-government services to the residents and business partners of Fairfax County, as well as to support new security and Public Safety initiatives due to increasing threats to both non-County and County systems.
- ◆ 9/9.0 SYE positions in the Health Department and funding of \$569,494 in Personnel Services. Of this total, 2/2.0 SYE positions are for additional Nurse Practitioners who serve the medically fragile homeless population in the County's homeless shelters, 4/4.0 SYE positions are associated with the Medical Reserve Corps, bioterrorism preparedness, and communicable disease prevention, 2/2.0 SYE positions will reestablish a chemical hazard response capability within the Health Department, and 1/1.0 SYE position will allow the agency to more effectively perform management analysis activities.



In support of *Building Livable Spaces*, the County's infrastructure must be maintained and efforts must be made to construct facilities that are of benefit to the community. To this end, the following position adjustments were made:

- ◆ 1/1.0 SYE position in the Park Authority at a cost of \$48,689 in Personnel Services to support the opening of Turner Farm and CLEMYJONTRI Park. Turner Farm will provide a wide-range of equestrian activities for County residents and CLEMYJONTRI Park will be the County's first fully accessible playground serving disabled children.
- ◆ 5/5.0 SYE positions in the Department of Planning and Zoning at a cost of \$385,730 in Personnel Services to support the Combined Community Inspector Program. The Combined Community Inspector Program will create a group of cross-trained inspectors to be designated as Combined Community Inspectors (CCIs). The CCIs will receive the appropriate classroom and field training to recognize, report, and resolve property maintenance complaints. These positions will engage in formal and regular dialogue with the Health Department and the Department of Housing and Community Development.

# General Fund Disbursement Overview

- ◆ 1/1.0 SYE position and Personnel Services funding of \$70,970 is included in the Department of Housing and Community Development to conduct GIS research, as well as create and manage databases containing GIS information to be used for marketing and in support of revitalization activities.

The Board's emphasis on environmental protection, as well as the County vision element of *Practicing Environmental Stewardship*, are addressed by the following position adjustments:

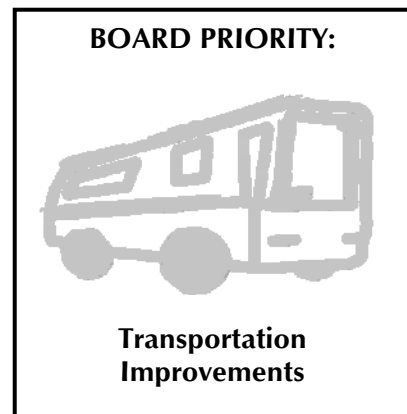
- ◆ 4/4.0 SYE positions in Capital Facilities at a cost of \$244,781 in Personnel Services. Of this total, 2/2.0 SYE positions will support the Developer Default Program. Due to the increasing number of developer projects going into default, these positions are necessary in order to bring projects to completion in a timely manner. An additional 2/2.0 SYE positions will support the increased workload arising from watershed implementation plans and will be included on a team responsible for managing over 100 stormwater construction contracts.



- ◆ 1/1.0 SYE position in Stormwater Management at a cost of \$70,970 in Personnel Services to support the Watershed Projects Implementation Branch. The watershed planning process is anticipated to initiate an average of 300 water quality, storm drainage, and flood control projects in each of the County's 30 watersheds. This position will act as project manager for a portion of these projects.

To support the Board's priority for transportation improvements and the County vision element of *Connecting People and Places*, the following position adjustment is included:

- ◆ 3/3.0 SYE positions and \$212,910 in Personnel Services funding in the Department of Transportation. One position will address expanded workload in the Residential Traffic Administration Program (RTAP) which is primarily associated with an increase in requests for the creation of Community Parking Districts. Another position will act as Metrobus Service Planner for the County. The incumbent will develop and update five year service plans and also coordinate ongoing operational issues with the Washington Metropolitan Area Transit Authority (WMATA). The third position will administer and provide oversight of FAIRFAX CONNECTOR contract service delivery operations including: safety, security, service delivery, risk management, emergency preparedness, compliance with the Americans with Disabilities Act (ADA), and other customer service issues.



Toward achieving the vision element of *Maintaining Healthy Economies*, the FY 2007 budget includes funding for the following:

- ◆ 12/9.72 SYE positions in the Department of Family Services at a cost of \$437,863 in Personnel Services are associated with opening four additional School-Age Child Care (SACC) rooms, two at Oak Hill Elementary School and two at the new West Fairfax Elementary School.
- ◆ 4/3.27 SYE positions and \$164,780 in Personnel Services funding in the Health Department to support school health services associated with the opening of West Fairfax Elementary School and increased enrollment at Westfield High School.

# General Fund Disbursement Overview

In support of *Exercising Corporate Stewardship*, funding for the following position adjustment is included:

- ◆ 16/16.0 SYE positions and Personnel Services funding of \$853,155 associated with the Courthouse expansion. In April 2007, the Jennings Judicial Center will open a 316,000 square foot addition, including new courtrooms and additional office space. Of the total, 5/5.0 SYE positions are in the Facilities Management Department and will establish an Operations and Management satellite shop with staff dedicated to the Courthouse, 2/2.0 SYE positions are for additional administrative staff in the Office of Public Affairs, 3/3.0 SYE positions are in the Department of Information Technology and will provide centralized information technology support at the Jennings Judicial Center, and 6/6.0 SYE positions are in the Office of the Sheriff in order to sustain and provide the necessary level of security and surveillance within the Courthouse.

## Fringe Benefits

In FY 2007, funding for Fringe Benefits totals \$190,986,019, an increase of \$14,505,438, or 8.2 percent, over the *FY 2006 Revised Budget Plan* level of \$176,480,581, primarily due to the following:

- ◆ **Retirement (Fairfax County Employees', Uniformed, Police)** net increase of \$9,617,608, including \$5,477,337 based on projected increases in the Employer Contribution rates based on actuarial valuation; \$2,371,366 based on the FY 2007 Market Index of 4.25 percent included for employees on the public safety pay scales (C, F, O and P); \$2,110,190 associated with salary adjustments necessary to support the County's compensation program; \$1,709,565 to reflect the inclusion of new positions; \$593,976 based on a 2.00 percent adjustment for Fire and Rescue Department employees on the public safety pay scale F; and \$45,255 based on an increase in the shift differential rate to \$0.90 for the evening shift and \$1.30 for the midnight shift; partially offset by a decrease of \$2,690,081 primarily due to savings projected in FY 2006, including savings as a result of the implementation of the Deferred Retirement Option Plan (DROP) for members of the Employees' Retirement System and the subsequent reduction in the underlying salary base used to calculate contributions as a result of excluding the salaries of those who enroll in DROP.
- ◆ **Health Insurance** funding is increased \$2,290,870, or 4.0 percent, over the *FY 2006 Revised Budget Plan*, based on no projected premium increase for the self-insured plan and an average increase of 10.0 percent for the HMOs, effective January 1, 2007 and adjustments to reflect the inclusion of new positions. As a result of lower than anticipated medical and prescription claims in recent years, the County's self-insured plan will not increase premiums effective January 1, 2007 for the final six months of FY 2007. It should be noted that the primary factors for the premium increase for the HMOs are escalating cost growth, increased utilization and the rising costs of prescription drugs.
- ◆ **Social Security** net increase of \$1,861,328, or 4.6 percent, over the *FY 2006 Revised Budget Plan*, based on salary adjustments necessary to support the County's compensation program; Market Index adjustments for employees on the public safety pay scales (C, F, O and P); the inclusion of new positions; adjustments in overtime, shift differential and holiday pay; and the change in the federally set maximum pay base against which contributions are calculated from \$90,000 to \$94,200.
- ◆ **Dental Insurance** funding is increased \$636,634, or 36.1 percent, over the *FY 2006 Revised Budget Plan*. This increase is based on a projected premium increase of 10.0 percent, effective January 1, 2007, increased employee participation, and the inclusion of new positions.

# General Fund Disbursement Overview

## Operating Expenses

Operating Expenses total \$344,434,587, a decrease of \$13,964,194, or 3.90 percent, from the *FY 2006 Revised Budget Plan* funding level of \$358,398,781. Operating Expenses increase \$23,027,801, or 7.2 percent, over the FY 2006 Adopted Budget Plan level of \$321,406,786. Major adjustments are as follows:

- ◆ A net increase of \$4,097,398 in Contributions to B.A.C.s / Child Care Subsidies is due primarily to an increase in the Department of Family Services for the Child Care Assistance and Referral (CCAR) program.
- ◆ A net increase of \$1,478,387 in Information Technology Charges is primarily due to a higher funding level for PC replacement and information technology infrastructure based on a greater number of PCs in the replacement program and increased infrastructure and support requirements. The departments experiencing the most significant increases include the Department of Finance, Department of Tax Administration, Police Department, Office of the Sheriff, and Office of Emergency Management.
- ◆ A net increase of \$1,062,137 in DVS charges is due primarily to higher fuel costs coupled with the County's on-going conversion to ultra-low sulfur diesel fuel which will be completed in FY 2007. This increase is partially offset by a decrease due primarily to the one-time carryover of funding from the *FY 2005 Carryover Review* included in the FY 2006 funding level in the Fire and Rescue Department and the Department of Family Services.
- ◆ A net increase of \$1,034,576 in Utilities is due primarily to an increase in natural gas prices funded by the Facilities Management Department.
- ◆ A net decrease of \$644,231 in Computer Software and Operating Equipment is due primarily to the one-time carryover of funding from the *FY 2005 Carryover Review* included in the FY 2006 funding level in the Department of Family Services, the Department of Information Technology, the Department of Tax Administration, and the Department of Human Resources.
- ◆ A net decrease of \$1,538,193 in Repairs and Maintenance is due primarily to the one-time carryover of funding from the *FY 2005 Carryover Review* included in the FY 2006 funding level in the Department of Family Services, Office of the Sheriff, Juvenile and Domestic Relations District Court, Police Department and Department of Community and Recreation Services. These decreases associated are partially offset by increased funding primarily in the Facilities Management Department, Circuit Court and Records, and the Fire and Rescue Department.
- ◆ A net decrease of \$2,790,014 in Other Internal Charges is due primarily to the one-time carryover of funding from the *FY 2005 Carryover Review* included in the FY 2006 funding level in Land Development Services, the Department of Family Services, and the Police Department.
- ◆ A net decrease of \$3,382,197 in Operating Equipment is due primarily to the one-time carryover of funding from the *FY 2005 Carryover Review* included in the FY 2006 funding level in the Department of Community and Recreation Services, Department of Family Services, Health Department, and Fire and Rescue Department. These decreases are partially offset by increased funding primarily in the Police Department.
- ◆ A net decrease of \$3,950,832 in Books and Related Materials is due primarily to the one-time carryover funding from the *FY 2005 Carryover Review* included in the FY 2006 funding level for the Fairfax County Public Library for the first year of advance book purchases for the new Oakton and Burke Libraries.
- ◆ A net decrease of \$8,324,666 in Contingencies is primarily attributable to a decrease in Local Cash Match requirements for COPS UHP and COPS In Schools grants received by the Police Department.

# General Fund Disbursement Overview

## Capital Equipment

Capital Equipment funding totals \$3,077,761, a decrease of \$1,064,191 from the *FY 2006 Revised Budget Plan* funding level of \$4,141,952. It should be noted that the FY 2006 revised funding level includes \$1,113,744 carried over from FY 2005 in order to complete the purchase of previously approved equipment items. The FY 2007 funding level represents an increase of \$368,824, or 13.6 percent, over the FY 2006 Adopted Budget Plan amount of \$2,708,937. The total amount budgeted in FY 2007 for Capital Equipment includes \$875,114 for replacement equipment, \$843,541 for additional equipment, \$704,906 for lease/purchase equipment, and \$654,200 in equipment for new facilities. Major lease/purchase items and other Capital Equipment purchases are summarized below.

- ◆ **Police Department** – Funding of \$801,215 includes \$771,101 for additional equipment, including \$679,880 for police cruisers and related equipment associated with new FY 2007 positions; \$43,761 for an Animal Control van, animal cage, and related equipment associated with additional Animal Control Officers; \$25,460 for a variable message sign which is used to post traffic-related and other messages on roadways; and \$22,000 for an electronic sign at the Animal Shelter to better mark the shelter's location and for posting information for the public. An additional \$30,114 is for replacement equipment, including \$15,000 for replacement security cameras at three district stations and \$15,114 for an undercover radio monitor and equipment used to prepare photographic line-ups in the Criminal Investigations Bureau.
- ◆ **Fire and Rescue Department** – Funding of \$744,100 includes \$594,000 for purchases associated with new facilities. Of this total, \$159,000 is for emergency vehicles, automated external defibrillators, and computer terminals for the newly created 7<sup>th</sup> Battalion and \$435,000 is to purchase a tanker which will be located at the Crosspointe Station. An additional \$140,000 is to fund replacement items, including \$50,000 for the purchase of four Thermal Imagers; \$40,000 for the purchase of four Hurst Tool Cutters; \$35,000 for replacement servers; and \$15,000 for accountability tags used to track firefighters and apparatus at the scene of an accident. An additional \$10,100 is included for the purchase of an Incident Command Radio Interface, which connects multiple radio systems in the event of a multi-jurisdictional incident response.
- ◆ **Office of Elections** – Funding of \$704,906 is included for the third and final payment of three annual lease/purchase payments for electronic voting machines. The purchase and implementation of the new touch screen voting machines will enable the County to meet all of the federal Help America Vote Act of 2002 mandates, achieve full handicap accessibility, and realize significant costs savings relative to the old machines in terms of purchase, maintenance and transportation.
- ◆ **Stormwater Management** - Funding of \$405,000 is included for replacement equipment, including \$170,000 for a John Deere Road Grader; \$90,000 for a Rubber Tire Loader/Backhoe; \$40,500 for a Trailer Mounted Flusher; \$27,000 for a small Tractor Rubber Tire Loader/Backhoe; \$25,000 for a Bobcat Skid Loader; \$18,900 for two chemical spreaders; \$15,000 for a Portable Water Tank/Pump; \$9,600 for a Gator Utility Vehicle; and \$9,000 for a Walk-Behind Asphalt Roller.
- ◆ **Park Authority** – Funding of \$300,000 is included for replacement equipment that has outlived its useful life and is no longer cost effective to repair. This level of funding will continue to address the prioritized replacement of equipment identified in the Park Authority's comprehensive fleet inventory.
- ◆ **Department of Cable Communications and Consumer Protection** – Funding of \$62,340 in Capital Equipment is associated with the upgrading of mail meter technology in accordance with the United States Postal Service mandated upgrade schedule effective December 31, 2006. The upgraded meters are required to employ digital printing technology and will also have higher-speed capabilities.
- ◆ **Facilities Management Department** – Funding of \$60,200 is included for additional equipment associated with new facilities. Of this total, \$37,200 is for one pickup truck and one gator utility vehicle at the Public Safety and Transportation Operations Center (PSTOC) and \$23,000 is for one utility van associated with the Courthouse Expansion project.

# General Fund Disbursement Overview

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## Recovered Costs

Recovered Costs total \$42,653,284 in FY 2007, an increase of \$1,419,156, or 3.4 percent, over the *FY 2006 Revised Budget Plan* level of \$41,234,128. Recovered Costs increase \$1,758,821, or 4.3 percent, over the FY 2006 Adopted Budget Plan level of \$40,894,463. Major adjustments are as follows:

- ◆ An increase of \$521,504 in the Facilities Management Department due to increases in Recovered Costs for security services and leased space.
- ◆ An increase of \$484,083 in the Department of Community and Recreation services associated with adjusted utilization estimates of FASTRAN services by user agencies.
- ◆ An increase of \$234,814 in the Office of Capital Facilities based on projected salary and operating requirements.
- ◆ An increase of \$145,632 in the Police Department associated with increased charges to the Office of the Sheriff for use of the Criminal Justice Academy.
- ◆ An increase of \$105,580 in the Fairfax County Park Authority associated with projected salaries for positions tied to bond-funded initiatives.
- ◆ A decrease of \$289,578 in Stormwater Management based on projected salary and operating requirements.

# General Fund Disbursement Overview

## SUMMARY OF GENERAL FUND TRANSFERS

The FY 2007 Transfers Out from the General Fund total \$2,015,962,224, an increase of \$41,447,185, or 2.1 percent, over the *FY 2006 Revised Budget Plan* Transfers Out of \$1,974,515,039. These transfers support programs and activities that reflect the County's visions elements and the Board of Supervisors' priorities. Major adjustments, as well as linkages with strategic objectives, are summarized below.

	<b>Increase/ (Decrease)</b>
Fund 090 Public School Operating	\$85,880,269
Fund 200 and 201 Consolidated Debt Service	26,502,035
Fund 100 County Transit Systems	6,550,318
Fund 106 Community Services Board	5,330,081
Fund 505 Technology Infrastructure Services	1,500,000
Fund 103 Aging Grants and Programs	844,749
Fund 118 Consolidated Community Funding Pool	747,011
Fund 104 Information Technology	261,546
Fund 500 Retiree Health Benefits	252,469
Fund 141 Elderly Housing Programs	60,631
Fund 119 Contributory Fund	(37,872)
Fund 308 Public Works Construction	(330,844)
Fund 501 County Insurance Fund	(635,291)
Fund 302 Library Construction	(683,882)
Fund 304 Primary and Secondary Road Bond Construction	(1,000,000)
Fund 112 Energy/Resource Recovery Facility	(1,578,057)
Fund 317 Capital Renewal Construction	(1,950,059)
Fund 102 Federal/State Grant Fund	(4,015,453)
Fund 120 E-911	(4,852,971)
Fund 303 County Construction	(7,207,353)
Fund 312 Public Safety Construction	(13,789,850)
Fund 002 Revenue Stabilization Fund	(14,600,292)
Fund 318 Stormwater Management Program	(17,900,000)
Fund 319 The Penny for Affordable Housing Fund	(17,900,000)

### **Fund 090, Public School Operating Fund**

The FY 2007 Advertised Budget Plan transfer to support the Fairfax County Public Schools is \$1,517,218,089, an increase of \$85,880,269, or 6.0 percent, over the *FY 2006 Revised Budget Plan* transfer of \$1,431,337,820. It should be noted that the \$1.6 million requirement to eliminate the County's unfunded salary liability for teachers was completed in FY 2006.



### **Fund 200 and 201, Consolidated Debt Service**

As part of the FY 2006 Adopted Budget Plan the County and Schools debt service funds combined into a single fund to improve staff efficiency for budgeting, payment and accounting for debt service. The total FY 2007 General Fund transfer to Fund 200 and 201, Consolidated Debt Service, is \$255,498,635, an increase of \$26,502,035, or 11.6 percent, over the *FY 2006 Revised Budget Plan* transfer of \$228,996,600. This increase is primarily attributable to scheduled requirements for existing debt service and anticipated debt service payments for projected bond sales. It should be noted that an additional \$75.0 million for General Obligation Bond sales has been assumed beyond the FY 2006 - 2010 Adopted Capital Improvement Plan (With Future Years to 2015) to provide additional capacity to keep pace with rising construction costs and to provide flexibility in completing approved referenda projects.



# General Fund Disbursement Overview

## Fund 100, County Transit Systems

The FY 2007 General Fund transfer to Fund 100, County Transit Systems, is \$30,695,510, an increase of \$6,550,318, or 27.1 percent, over the FY 2006 Revised Budget Plan transfer of \$24,145,192. County Transit Systems provides funding for operating and capital expenses for the FAIRFAX CONNECTOR bus system and the County's share of the subsidy for commuter rail services operated by the Virginia Railway Express (VRE). The increase is necessary to fully fund required contractual adjustments in the FAIRFAX CONNECTOR Bus System, VRE local jurisdiction subsidy increases, operating costs associated with the Burke Library VRE shuttle, the implementation of SmarTrip fareboxes on buses, maintenance costs associated with the opening of the Reston Town Center Transit Center, new emergency preparedness initiatives, and to meet rising fuel costs associated with the FAIRFAX CONNECTOR's continuing transition to ultra-low sulfur diesel fuel.

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

The FY 2007 transfer to Fund 106, Fairfax-Falls Church Community Services Board, is \$96,307,302, an increase of \$5,330,081, or 5.9 percent, over the FY 2006 Revised Budget Plan transfer of \$90,977,221. The increase is necessary to fund the County's compensation program and to support contract rate and grant adjustments.

## Fund 505, Technology Infrastructure Services

The FY 2007 General Fund transfer to Fund 505, Technology Infrastructure Services, is \$1,816,291, an increase of \$1,500,000, or 474.3 percent, over the FY 2006 Revised Budget Plan transfer of \$316,291. This increase is primarily associated with the need to maintain reserves for the replacement and upgrade of enterprise computer equipment beginning in FY 2007. Prior to this, a five percent surcharge was applied to the agencies' data center bills to generate funding for these requirements. However, with the movement from mainframe-based to server-based systems, the funding generated from the surcharge was not sufficient to support the increasing requirements for mainframe capacity and storage equipment.

## Fund 103, Aging Grants and Programs

The FY 2007 transfer to Fund 103, Aging Grants and Programs, is \$3,537,163, an increase of \$844,749, or 31.4 percent, over the FY 2006 Revised Budget Plan transfer of \$2,692,414. This increase is primarily associated with the Congregate Meals program at the new Braddock Glen (formerly Little River Glen II) Assisted Living Facility and the new Little River Glen Adult Day Health Care Center and program enhancements due to savings in the Home Based Care/Home Delivered Meals programs after the successful implementation of the cluster care model.

## Fund 118, Consolidated Community Funding Pool

The FY 2007 transfer to Fund 118, Consolidated Community Funding Pool, is \$8,217,122, an increase of \$747,011, or 10.0 percent, over the FY 2006 Revised Budget Plan transfer of \$7,470,111. The FY 2007 funding is associated with performance and leverage requirements for nonprofit organizations and provides additional funding as part of the new two-year cycle to community organizations to meet human service needs in the County.

## Fund 104, Information Technology

The FY 2007 transfer to Fund 104, Information Technology, is \$16,039,576, an increase of \$261,546, or 1.7 percent, over the FY 2006 Revised Budget Plan transfer of \$15,778,030. The funding will address priority initiatives established by the Senior Information Technology Steering Committee to support mandated requirements, leverage prior investments, enhance County security, improve service quality and efficiency, and ensure a current and supportable technology infrastructure.

# General Fund Disbursement Overview

## Fund 500, Retiree Health Benefits

The FY 2007 transfer to Fund 500, Retiree Health Benefits, is \$4,070,579, an increase of \$252,469, or 6.6 percent, over the *FY 2006 Revised Budget Plan* transfer of \$3,818,110. This increase is attributable to projected benefit payments based on the anticipated rate of participation and salary adjustments necessary to support the County's compensation program.

## Fund 141, Elderly Housing Programs

The FY 2007 transfer to Fund 141, Elderly Housing Programs, is \$1,450,052, an increase of \$60,631, or 4.4 percent, over the *FY 2006 Revised Budget Plan* transfer of \$1,389,421. This increase is primarily due to one-time use of FY 2006 Beginning Balance to provide for the management contract at the Lincolnia Center.

## Fund 119, Contributory Fund

The FY 2007 transfer to Fund 119, Contributory Fund, is \$11,015,429, a decrease of \$37,872, or 0.3 percent, from the *FY 2006 Revised Budget Plan* transfer of \$11,053,301. This decrease in the transfer is attributable to the following, use of FY 2006 fund balance; a decrease of \$500,000 to the Lorton Arts Foundation, whose further contributions are contingent on meeting fundraising goals and will be included in a regularly scheduled quarterly review, as appropriate; a decrease of \$50,000 for the Greater Reston Arts Center (GRACE) which was provided as one-time, non-recurring funding as part of the FY 2006 Adopted Budget Plan; a decrease of \$25,000 for the Police and Fire World Games, which was approved by the Board of Supervisors as non-recurring funding as part of the *FY 2005 Carryover Review*; and a decrease of \$93,444 for the Virginia Municipal League. These decreases are partially offset by an increase of \$425,522 for the Convention and Visitors Corporation based on projected receipts from the transient occupancy tax. As required by the legislation approved by the 2004 Virginia General Assembly, Fairfax County must designate no less than 25 percent of the additional revenue received from the County levy to a nonprofit convention and visitors corporation located in the County. In FY 2007, an amount of \$2,425,522, which is an increase of \$425,522, or 21.3 percent, over the *FY 2006 Revised Budget Plan*, is appropriated directly to the Convention and Visitors Corporation. Also included is funding of \$30,000 for the Greater Reston Chamber of Commerce's Incubator Program, a new contributory beginning in FY 2007. The program provides business services, technical support and physical space to help emerging businesses grow. The Incubator had previously been funded as part of the Economic Development Authority (EDA) budget, but more appropriately fits the status of a contributory agency. Other increases include \$116,576 for the Northern Virginia Regional Park Authority; \$60,486 for the Northern Virginia Regional Commission; \$28,300 for the Metropolitan Washington Council of Governments; and \$13,205 for the Fairfax Symphony Orchestra.

## Fund 308, Public Works Construction

In FY 2007 there is no transfer to Fund 308, Public Works Construction, reflecting a decrease of \$330,844 from the *FY 2006 Revised Budget Plan* transfer. FY 2007 project funding is supported by the allocation of House Bill 599 state revenues.

## Fund 501, County Insurance

Due to an accounting change, beginning in FY 2006 a transfer from the General Fund to Fund 501, County Insurance, supports Worker's Compensation and Other Insurance expenditures. The FY 2007 transfer is \$12,861,108, a decrease of \$635,291, or 4.7 percent, from the *FY 2006 Revised Budget Plan* transfer of \$13,496,399. This decrease is due primarily to an increase in interest revenue available to support FY 2007 requirements.

## Fund 302, Library Construction

In FY 2007 there is no transfer to Fund 302, Library Construction, reflecting a decrease of \$683,882 from the *FY 2006 Revised Budget Plan* transfer. FY 2007 project funding is supported entirely by General Obligation Bonds approved as part of the Fall 2004 Public Library Bond Referendum.

# General Fund Disbursement Overview

## Fund 304, Primary and Secondary Road Bond Construction

In FY 2007 there is no transfer to Fund 304, Primary and Secondary Road Bond Construction, reflecting a decrease of \$1,000,000 from the *FY 2006 Revised Budget Plan* transfer. FY 2007 projected funding is supported by the allocation of House Bill 599 state revenues.

## Fund 112, Energy/Resource Recovery Facility

There is no transfer to Fund 112, Energy/Resource Recovery Facility, in FY 2007, reflecting a decrease of \$1,578,057 from the *FY 2006 Revised Budget Plan* transfer. The General Fund Transfer in FY 2006 was associated with reimbursement for local taxes as a result of the transfer of the Lorton property from the federal government to the County. Pursuant to the property transfer, the Energy/Resource Recovery Facility located on the property and operated by Covanta Fairfax, Inc. (CFI) has changed from tax exempt to taxable status. Based on the contract with CFI, the company pays the real estate and personal property taxes on this property and then charges it to the County. Any necessary adjustments for FY 2007 will be made at the *FY 2006 Carryover Review*.

## Fund 317, Capital Renewal Construction

In FY 2007 there is no transfer to Fund 317, Capital Renewal Construction, reflecting a decrease of \$1,950,059 from the *FY 2006 Revised Budget Plan* transfer. FY 2007 project funding is supported by the allocation of House Bill 599 state revenues.

## Fund 102, Federal/State Grant Fund

The FY 2007 transfer to Fund 102, Federal/State Grant Fund, is \$5,476,204. Beginning in FY 2006, the Reserve for Local Cash Match is reflected as a transfer from the General Fund rather than as a funded appropriation in Agency 87, Unclassified Administrative Expenses.

## Fund 120, E-911

The activities and programs in Fund 120, E-911, provide support to the operations of both the Department of Public Safety Communications and various public safety information technology projects. Supporting revenue for these efforts is primarily provided by the E-911 tax on eligible phone lines. A General Fund transfer supports the difference between revenues and expenditures. The FY 2007 General Fund transfer into Fund 120 is \$8,892,287, a decrease of \$4,852,971, or 35.3 percent, from the *FY 2006 Revised Budget Plan* transfer of \$13,745,258. This decrease is due primarily to the one-time use of FY 2006 fund balance and a reduction in IT Projects requirements from the FY 2006 level which included a one-year acceleration of radio replacements for the Fire and Rescue Department to ensure interjurisdictional interoperability.

## Fund 303, County Construction

The FY 2007 General Fund transfer to Fund 303, County Construction, is \$10,460,418, a decrease of \$7,207,353, or 40.8 percent, from the *FY 2006 Revised Budget Plan* transfer of \$17,667,771. This decrease is the result of an increase in the amount of House Bill 599 state revenues applied to projects in this fund in FY 2007.

## Fund 312, Public Safety Construction

The FY 2007 transfer to Fund 312, Public Safety Construction, is \$4,755,150, a decrease of \$13,789,850, or 74.4 percent, from the *FY 2006 Revised Budget Plan* transfer of \$18,545,000. This decrease is primarily attributed to a General Fund transfer of \$15.0 million for the Public Safety and Transportation Operations Center (PSTOC) in FY 2006. The FY 2007 funding level supports systems furniture and loose furniture for the Courthouse Expansion and Renovation project.

# General Fund Disbursement Overview

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

In FY 2007 there is no transfer to Fund 002, Revenue Stabilization Fund, reflecting a decrease of \$14,600,292 from the *FY 2006 Revised Budget Plan* transfer. Funding was provided at the *FY 2005 Carryover Review* in accordance with the 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 318, Stormwater Management Program**

In FY 2007 there is no transfer to Fund 318, Stormwater Management Program, reflecting a decrease of \$17,900,000 from the *FY 2006 Revised Budget Plan* transfer. As part of the FY 2007 Advertised Budget Plan, the County Executive recommends a change in the accounting treatment of this fund so that the value of one penny of the real estate tax will be reflected as revenue to the fund instead of as a transfer from the General Fund.

## **Fund 319, The Penny for Affordable Housing Fund**

In FY 2007 there is no transfer to Fund 319, The Penny for Affordable Housing Fund, reflecting a decrease of \$17,900,000 from the *FY 2006 Revised Budget Plan* transfer. As part of the FY 2007 Advertised Budget Plan, the County Executive recommends a change in the accounting treatment of this fund so that the value of one penny of the real estate tax will be reflected as revenue to the fund instead of as a transfer from the General Fund.

# Fund 119

## Summary of Contributory Agencies

### Summary of Contributory Agencies

Fund 119, Contributory Fund, was established in FY 2001 to reflect the General Fund support for agencies or organizations that 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 to show the General Fund support of these organizations in the form of a transfer, rather than as a direct expenditure. FY 2007 funding totals \$11,091,539 and reflects an increase of \$38,238 or 0.3 percent over the *FY 2006 Revised Budget Plan* funding level of \$11,053,301. The required Transfer In from the General Fund is \$11,015,429. Individual contributions are described in detail in the narrative of Fund 119, Contributory Fund, in Volume 2 of the FY 2007 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, semiannual 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 funding for the various contributory organizations.

Fairfax County	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised 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	783,225	810,406	810,406	838,706
National Association of Counties	17,021	18,375	18,375	19,294
Northern Virginia Regional Commission	427,988	492,283	492,283	552,769
Northern Virginia Transportation Commission	166,577	164,683	164,683	174,674
Public Technology Incorporated	27,500	27,500	27,500	20,000
Virginia Association of Counties	182,178	201,480	201,480	205,510
Virginia Innovation Group	5,250	5,250	5,250	6,000
Virginia Institute of Government	20,000	20,000	20,000	20,000
Virginia Municipal League	90,027	93,444	93,444	0
Washington Airports Task Force	40,500	40,500	40,500	40,500
<b>Subtotal Legislative-Executive</b>	<b>\$1,769,266</b>	<b>\$1,882,921</b>	<b>\$1,882,921</b>	<b>\$1,886,453</b>
<b>Public Safety:</b>				
NOVARIS	\$356,000	\$401,328	\$401,328	\$403,568
Partnership For Youth	50,000	50,000	50,000	50,000
<b>Subtotal Public Safety</b>	<b>\$406,000</b>	<b>\$451,328</b>	<b>\$451,328</b>	<b>\$453,568</b>

# Fund 119

## Summary of Contributory Agencies

Fairfax County	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>Health and Welfare:</b>				
GMU Law and Mental Illness Clinic	\$51,678	\$51,678	\$51,678	\$51,678
Health Systems Agency of Northern Virginia	86,750	86,750	86,750	86,750
Northern Virginia Healthcare Center/District Home of Manassas	901,821	1,062,628	1,062,628	1,076,083
Volunteer Fairfax	282,247	282,247	282,247	282,247
<b>Subtotal Health and Welfare</b>	<b>\$1,322,496</b>	<b>\$1,483,303</b>	<b>\$1,483,303</b>	<b>\$1,496,758</b>
<b>Parks, Recreation and Cultural:</b>				
Arts Council of Fairfax County	\$209,585	\$212,880	\$212,880	\$216,606
Arts Council of Fairfax County - Arts Groups Grants	120,000	120,000	120,000	120,000
Dulles Air and Space Museum	240,000	240,000	240,000	240,000
Fairfax Symphony Orchestra	252,518	252,518	252,518	265,723
Fort Belvoir Army Museum	240,000	240,000	240,000	240,000
Greater Reston Arts Center	0	50,000	50,000	0
Lorton Arts Foundation	0	0	500,000	0
Northern Virginia Regional Park Authority	1,807,018	1,918,739	1,918,739	2,035,315
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	125,000	125,000	125,000	125,000
<b>Subtotal Parks, Recreation &amp; Cultural</b>	<b>\$3,110,621</b>	<b>\$3,275,637</b>	<b>\$3,775,637</b>	<b>\$3,359,144</b>
<b>Community Development:</b>				
Architectural Review Board	\$3,500	\$3,500	\$3,500	\$3,500
Celebrate Fairfax, Incorporated	26,207	27,099	27,099	27,876
Commission for Women	6,916	6,916	6,916	6,916
Convention and Visitors Corporation	2,000,000	2,000,000	2,000,000	2,425,522
Fairfax County History Commission	26,022	26,022	26,022	26,022
Greater Reston Incubator	0	0	0	30,000
Northern Virginia Community College	97,332	95,894	95,894	94,196
Northern Virginia Conservation Trust	250,602	258,120	258,120	266,380
Northern Virginia Soil and Water Conservation District	397,446	524,548	524,548	509,404
Northern Virginia 4-H Education Center	25,000	25,000	25,000	25,000
Occoquan Watershed Monitoring Program	95,650	100,108	100,108	106,635
Police and Fire World Games	0	0	25,000	0
Southeast Fairfax Development Corporation	142,250	184,641	184,641	190,550
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
Washington Area Housing Trust Fund	31,442	31,665	31,665	32,016
Wildlife Rescue League	10,000	10,000	10,000	10,000
<b>Subtotal Community Development</b>	<b>\$3,196,309</b>	<b>\$3,377,455</b>	<b>\$3,402,455</b>	<b>\$3,837,959</b>
<b>Nondepartmental:</b>				
Fairfax Public Law Library	\$57,657	\$57,657	\$57,657	\$57,657
<b>Subtotal Nondepartmental</b>	<b>\$57,657</b>	<b>\$57,657</b>	<b>\$57,657</b>	<b>\$57,657</b>
<b>Total County Contributions</b>	<b>\$9,862,349</b>	<b>\$10,528,301</b>	<b>\$11,053,301</b>	<b>\$11,091,539</b>

# Other Funds Overview

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This section includes:

- ▶ *Other Funds Overview (Page 124)*
- ▶ *Special Revenue Funds (Page 125)*
- ▶ *Debt Service Funds (Page 128)*
- ▶ *Enterprise Funds (Page 129)*
- ▶ *Internal Service Funds (Page 130)*
- ▶ *Trust and Agency Funds  
(Page 131)*

## Other Funds Overview

### 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

Other Funds expenditures are supported through a total available balance of \$6,109,442,008 (excluding the General Fund) and total revenues of \$2,633,488,305. The revenues are a decrease of \$338,315,932 or 11.4 percent from the *FY 2006 Revised Budget Plan* and an increase of \$403,226,072 or 18.1 percent over the *FY 2006 Adopted Budget Plan*. It should be noted that the decrease from the *FY 2006 Revised Budget Plan* is the result of significant carryover of capital construction project funding and anticipated grant revenues rather than the result of changes in the revenue stream for Other Funds. As indicated by the increase in revenues over the *FY 2006 Adopted Budget Plan*, revenues are expected to grow 18.1 percent overall for FY 2007. Details concerning significant changes in revenue growth are discussed for each specific fund in Volume 2, Capital Construction and Other Operating Funds, in the *FY 2007 Advertised Budget Plan*. Also, the FY 2007 revenues for Other Funds are summarized by revenue type and by fund type in the *Financial, Statistical and Summary Tables* section of this Overview volume.

FY 2007 expenditures for Other Funds total \$4,322,754,539 (excluding General Fund direct expenditures), and reflect a decrease of \$1,040,018,610 or 19.4 percent from the *FY 2006 Revised Budget Plan* funding level of \$5,362,773,149. 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 2006, expenditures increase \$331,633,471 or 8.3 percent over the *FY 2006 Adopted Budget Plan* total of \$3,991,121,068.

The following is a brief discussion of highlights and major expenditure 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 2007 Advertised Budget*. Further information on Housing and Community Development Programs can be found in the Housing Program Overview. 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 2007 Advertised Budget Plan*. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.



## Other Funds Overview

### 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 2007 Advertised Budget Plan.

In FY 2007, Special Revenue Fund expenditures total \$2,668,130,035, a decrease of \$194,504,413 or 6.8 percent from the *FY 2006 Revised Budget Plan* funding level of \$2,862,634,448. Excluding adjustments in FY 2006, expenditures increase \$179,665,706 or 7.2 percent over the FY 2006 Adopted Budget Plan level of \$2,488,464,329. Funds with significant adjustments are as follows:

**Fund 100, County Transit Systems:** FY 2007 funding of \$41.0 million is included for this fund. This includes a General Fund transfer of \$30.7 million, an increase of \$6.6 million or 27.1 percent, over the *FY 2006 Revised Budget Plan* transfer of \$24.1 million. The total funding level includes \$37.1 million to support the FAIRFAX CONNECTOR system, which will provide service to an estimated 9.7 million passengers in the Huntington and Reston-Herndon Divisions. The system includes 176 County-owned buses, providing service on 57 routes to six Metrorail stations throughout the region. The remaining \$3.9 million will support commuter rail services operated by the Virginia Railway Express (VRE). The FY 2007 funding level supports maintenance needs at the new Reston Town Center Transit Center, increased farebox maintenance costs associated with the implementation of SmarTrip fareboxes, emergency preparedness initiatives, and full-year service for the Burke VRE Library shuttle.

**Fund 102, Federal/State Grant Fund:** This fund includes both grant awards already received as well as those anticipated to be received in FY 2007, for a total appropriation of \$67.4 million including \$64.8 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 \$26.6 million for the Department of Family Services, \$14.9 million for the Department of Transportation, \$6.6 million for the Fire and Rescue Department, \$2.3 million for the Health Department, \$1.7 million for the Police Department, \$1.6 million for various other agencies, and \$1.1 million to address unanticipated grants. An additional \$10 million is held in reserve for anticipated awards related to emergency preparedness. The remaining \$2.6 million is for grant awards that are appropriated directly to the Police Department for the Community-Oriented Policing (COPS) Universal Hiring Program and COPS in Schools Program.

**Fund 103, Aging Grants and Programs:** In FY 2007 funding of \$6.2 million 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. It should be noted that the FY 2007 transfer from the General Fund is \$3.5 million, an increase of \$0.8 million or approximately 31 percent over the *FY 2006 Revised Budget Plan*. This increase is primarily associated with the Congregate Meals program at the new Braddock Glen (formerly Little River Glen II) Assisted Living Facility and the new Little River Glen Adult Day Health Care Center, and program enhancements resulting from a General Fund transfer due to savings in the Home Based Care/Home Delivered Meals programs after the successful implementation of the cluster care model.

**Fund 104, Information Technology:** In FY 2007, funding of \$16.8 million, which includes a General Fund transfer of \$16.0 million and interest income of \$0.8 million, is included for initiatives that meet one or more of the priorities established by the Senior Information Technology Steering Committee. These initiatives include a mix of projects that provide benefits for both citizens and employees and adequately balance continuing initiatives with the need for maintaining and strengthening the County's technology infrastructure. Funded projects will support initiatives in the Human Services, Planning and Development, General County Services and Public Safety program areas.

## Other Funds Overview

**Fund 105, Cable Communications:** FY 2007 expenditures for this fund total \$7.6 million, a net decrease of \$18.4 million or 70.7 percent from the *FY 2006 Revised Budget Plan*. This net decrease is primarily a result of the one-time carryover of \$17.0 million from FY 2005 for the final design and implementation of the I-Net architecture and required equipment to activate the I-Net. In addition, a \$0.8 million decrease is due to a one-time administrative adjustment at the *FY 2005 Carryover Review* for the County's portion of the Reston area I-Net construction. The I-Net is a fiber optic cable network designed to support video, voice and data services that the County and Fairfax County Public Schools (FCPS) currently provide using commercial telecommunication carriers.

**Fund 106, Fairfax-Falls Church Community Services Board (CSB):** FY 2007 expenditures for this fund total \$135.8 million, and are funded by a Fairfax County transfer of \$96.3 million, as well as funds from the state, the federal government, the cities of Fairfax and Falls Church and client fees. Included in FY 2007 is funding for the maintenance of existing service levels 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.

### **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 \$133,882,770, which includes \$108,325 for Solid Waste General Fund Programs, and a staffing level of 321/321.0 SYE positions are required to meet financial and operational requirements for waste collection and disposal programs in FY 2007. The FY 2007 Advertised Budget Plan funding level represents a decrease of \$25,736,089 or 16.1 percent from the *FY 2006 Revised Budget Plan* estimate of \$159,618,859. This is primarily attributable to a \$30,204,306 decrease in capital projects associated with the one-time carryover of unexpended project balances partially offset by an increase of \$4,468,217 primarily due to increased rates for the disposal of waste as well as a projected increase in the tons of waste to be processed. Highlights by fund are as follows:

- ◆ **Fund 108, Leaf Collection:** Funding in the amount of \$1.8 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 2007, Fund 108 will provide collection service to approximately 20,463 household units within 32 approved leaf districts on three different occasions. Revenue is derived from a levy charged to homeowners within leaf collection districts. Based on the estimated fund balance and projected expenditure requirements, the levy will remain at \$0.015 per \$100 of assessed real estate value. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the FY 2007 Advertised Budget Plan for more details.
- ◆ **Fund 109, Refuse Collection and Recycling Operations:** Funding in the amount of \$18.2 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 FY 2007, the household refuse collection fee will increase from \$270 to \$315 per household unit. The increase is necessary due to a decreasing fund balance and increasing disposal charges. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the FY 2007 Advertised Budget Plan for more details.

## Other Funds Overview

- ◆ **Fund 110, Refuse Disposal:** Funding in the amount of \$66.0 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). Based on estimated disposal costs, the system disposal fee will increase to \$50 per ton; and a contractual disposal rate will be negotiated with private waste haulers and is anticipated to be \$46.95 per ton, an increase of \$2.00 over the FY 2006 negotiated rate of \$44.95. 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 \$2.5 million provides funding to help cover programs, such as the County's Household Hazardous Waste Program, that do not generate revenue. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the [FY 2007 Advertised Budget Plan](#) for more details.
- ◆ **Fund 112, Energy Resource and Recovery Facility (E/RRF):** Funding in the amount of \$39.5 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 partially offset the cost of the disposal fee, which will remain at \$33 per ton in FY 2007. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the [FY 2007 Advertised Budget Plan](#) for more details.
- ◆ **Fund 114, I-95 Refuse Disposal:** Expenditures for this fund total \$8.2 million for FY 2007 which is a decrease of \$30.9 million or 79.0 percent from the *FY 2006 Revised Budget Plan* of \$39.1 million, primarily as a result of the carryover of capital project funding in FY 2006. This fund is responsible for the overall operation of the I-95 Landfill, which is a multi-jurisdiction refuse deposit site dedicated to the disposal of ash generated primarily by the County's Energy/Resource and Recovery Facility (E/RRF) and other participating municipalities. The disposal rate for the I-95 Landfill will remain at \$11.50 per ton. See the Solid Waste Management Program narrative in Volume 2, Capital Construction and Other Operating Funds of the [FY 2007 Advertised Budget Plan](#) for more details.

**Fund 116, Integrated Pest Management Program:** FY 2007 funding of \$2.5 million is included for this fund. This funding level includes \$1.0 million for the Forest Pest Program to support the treatment of an estimated 5,000 acres to combat gypsy moths and cankerworms. It also provides for the continued monitoring and surveying of areas treated by the state for the emerald ash borer, a recently introduced pest in Fairfax County. This funding level also includes \$1.5 million to provide for the Disease-Carrying Insects Program to include treatment and public educational activities for the prevention of West Nile virus and the surveillance of tick-borne diseases. The Integrated Pest Management Program is supported by a countywide tax levy which will remain at the current rate of \$0.001 per \$100 assessed value.

**Fund 118, Consolidated Community Funding Pool:** FY 2007 will be the first year of the new two-year funding 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 2007, there will be \$10.4 million available for the Consolidated Community Funding Pool process, of which approximately \$8.2 million will be transferred from the General Fund to Fund 118, Consolidated Community Funding Pool, and approximately \$2.2 million, will be utilized from Fund 142, Community Development Block Grant.

**Fund 119, Contributory Fund:** Funding for all Contributory Agencies is reviewed annually, and the organizations must provide quarterly, semiannual and/or annual financial reports as prescribed by the County Executive to document their financial status. The FY 2007 recommended funding level is \$11.1 million; details of the organizations funded can be found in Volume 2, Special Revenue Funds, of the [FY 2007 Advertised Budget Plan](#).

## Other Funds Overview

**Fund 120, E-911:** In FY 2007, total expenditures are \$33.9 million, based on a General Fund Transfer of \$8.9 million, E-911 fee revenues of \$19.7 million, state reimbursement of \$3.5 million, use of \$1.6 million in available balance, and interest earnings of \$0.2 million to support Department of Public Safety Communications operations and Public Safety Information Technology Projects. In addition to General Fund monies, an E-911 tax applied to eligible phone lines is used to support E-911 operations in the County. The FY 2007 charge of \$3.00 per line is the state-approved maximum charge. In order to fully cover all necessary FY 2007 expenditures without local, General Fund dollars, it would require an E-911 charge per line of \$4.13 per line.

In addition to DPSC operations, Fund 120, E-911 supports information technology projects, which are budgeted at \$5.9 million and will ensure continued lease purchase payments and ongoing replacement of portable and mobile emergency responder radios, providing interoperability with surrounding jurisdictions; replacement of Mobile Computer Terminal Units; replacement of CAD Mapping System hardware and system software upgrades; lease purchase payments for the E-911 call-answering system at the DPSC; and capacity for software design applications. All of these projects are critical to the County's public safety emergency communications capabilities.

Complete details of all Special Revenue Funds are found in Volume 2, Capital Construction and Other Operating Funds of the FY 2007 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical, and Summary Tables* section of this Overview volume.

### DEBT SERVICE FUNDS

As of the FY 2006 Adopted Budget Plan, the County and Schools Debt Service funds have been combined into a single fund to gain efficiencies in budgeting, payment and accounting for debt service. In the past, the Department of Finance manually consolidated these funds for the Comprehensive Annual Financial Report in order to fulfill audit requirements. Rather than maintain two separate funds, one combined fund which separately reports the County and Schools debt service information has been created. This consolidation was reviewed and approved by the State Auditor of Public Accounts, Fairfax County Public Schools financial management staff, as well as the staff from the County's financial management departments. This merger of the debt service information more clearly presents total debt service requirements while still maintaining a complete picture of County and School funding requirements. The Consolidated Debt Service Fund accounts for the payment of debt service on General Obligation Bonds of the County and Schools as well as for Special Revenue Bond debt service.

FY 2007 Debt Service expenditures total \$261,973,855, an increase of \$21,919,698 or 9.1 percent over the *FY 2006 Revised Budget Plan* level of \$240,054,157. The increase in the funding level is primarily attributable to scheduled requirements for existing debt service and anticipated debt service payments for projected bond sales. It should be noted that an additional \$75.0 million for General Obligation Bond sales has been assumed beyond the FY 2006- 2010 Adopted Capital Improvement Plan (With Future Years to 2015) to provide additional capacity to keep pace with rising construction costs and to provide flexibility in completing approved referenda projects.

Complete details of the Consolidated County and School Debt Service Fund is found in Volume 2, Capital Construction and Other Operating Funds of the FY 2007 Advertised Budget Plan. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

## Other Funds Overview

### ENTERPRISE FUNDS

Fairfax County's Enterprise Funds consist of seven funds within the Wastewater Management Program (WWM), 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 2007 Enterprise Funds expenditures for sewer operation and maintenance and sewer debt service total \$184,568,530, a decrease of \$16,792,733 or 8.3 percent from the *FY 2006 Revised Budget Plan* total of \$201,361,263 primarily due to the carryover of capital project construction balances 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 (67 mgd capacity), nearly 3,300 miles of sewer lines, 64 pumping stations, 53 flow metering stations and covers approximately 234 square miles of the County's 407 square-mile land area. In FY 2007, WWM anticipates a total of 325,000 households in Fairfax County will be connected to public sewers.

#### Current Availability Fee Rates:

In FY 2007, Availability Fees will increase from \$5,874 to \$6,138 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 2006 Availability Fee	FY 2007 Availability Fee
Single Family	\$5,874	\$6,138
Townhouses and Apartments	\$4,699	\$4,910
Hotels/Motels	\$1,469	\$1,535
Nonresidential	\$304/fixture unit	\$318/fixture unit

#### Current Sewer Service Charge:

The Sewer Service Charge rate will increase from \$3.28 to \$3.50 per 1,000 gallons of water consumption in FY 2007. This equates to a 6.75 percent increase in rates and will result in an anticipated increase in the annual cost to the typical household of \$16.72. This rate increase represents a departure for the rate schedules that have been projected in the past. The higher increase in Sewer Service Charges is adjusted based on federally mandated requirements which will result in the renovation and rehabilitation of existing treatment facilities. New Chesapeake Bay water quality program requirements include reductions in the amount of nutrient pollutants discharged from wastewater treatment facilities. In December 2004, the state notified the County that the renewal of the County's NPDES permit will include a requirement that nutrient removal be performed at the "Limits of Technology." Current technology allows for discharge limits of less than 3.0 milligrams per liter of nitrogen and 0.1 milligrams per liter of phosphorus. The County has the capability to meet the current nitrogen removal standard of 8 milligrams per liter. A phased approach is recommended to renovate and upgrade current plant facilities to accommodate these more stringent nutrient discharge requirements. Due to the significant level of requirements, the FY 2007 budget also requires a planned bond sale in the amount of \$150 million to provide maximum flexibility to meet new state regulatory requirements at Wastewater Management facilities.

## Other Funds Overview

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, 2005 through June 30, 2010.

Category	FY 2006 Sewer Service Charge	FY 2007 Sewer Service Charge
Per 1,000 gallons water consumed	\$3.28	\$3.50

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 2007 Advertised Budget Plan. Program 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; and document services. 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 2007 Internal Service expenditures total \$499,132,267, an increase of \$24,456,112 or 5.2 percent over the *FY 2006 Revised Budget Plan* level of \$474,676,155. Excluding adjustments in FY 2006, expenditures increased \$60,126,094 or 13.7 percent over the FY 2006 Adopted Budget Plan total of \$439,006,173. Funds with significant adjustments are as follows:

**Fund 501, County Insurance:** A net increase of \$0.8 million primarily due to an increase of \$1.4 million in costs associated with administration, workers' compensation, self insurance losses, and insurance premium increases. These increases are partially offset by a decrease of \$0.6 million in costs associated with the Automated External Defibrillator (AED) program for County and School facilities due to the fact the FY 2006 budget included one-time costs associated with the purchase of the AED devices.

**Fund 503, Department of Vehicle Services:** A net decrease of \$3.3 million due primarily to the one-time carryover of funds from FY 2005 for vehicles, fire apparatus, FASTRAN buses, facility infrastructure/renewal needs, and to continue the process of retrofitting diesel engine vehicles for use with ultra-low sulfur diesel fuel. The savings are partially offset by increases associated with employee compensation and the increased cost of fuel, vehicle parts, shop supplies, tires, and other maintenance-related needs. In addition, it should be noted that in FY 2005 the Fleet Utilization Management Committee (FUMC) was formed to provide the County Executive with recommendations on fleet-related issues, including feedback on whether to retain, reassign, eliminate, or assign pool vehicle status to under-utilized vehicles and equipment, as well as evaluating the need for fleet additions. As a result of two reviews, a total of 157 vehicles were recommended for rotation, reassignment, or sale, resulting in savings of \$1.95 million (\$0.3 million in ongoing maintenance and replacement requirements and \$1.65 million in one-time savings to the Vehicle Replacement Reserve).

## Other Funds Overview

**Fund 505, Technology Infrastructure Services:** A net decrease of \$0.4 million primarily due to one-time carryover funding of \$2.7 million partially offset by increases for software license and maintenance contract renewals; telecommunication increases; augmenting security measures for daily application operations and incident investigation required to further protect the County from unauthorized entry into County systems, attacks, viruses, data destruction and other cyber threats; support for the equipment necessary to maintain the County's Wide Area Network; and for the replacement and upgrade of computer equipment used in the Enterprise Technology Operations Center (ETOC). These increases are necessary to keep up with the growing demand for capacity on the mainframe requiring an upgrade to the County's mainframe license; additional servers for the mainframe disaster recovery program in the event of an emergency; replacement servers that have exceeded their useful life; and increasing storage needs as new software applications are moved from the testing environment into day-to-day operation, and as the amount of data generated from existing software (email, real estate transactions, etc) continues to increase.

In addition, consistent with recommendations from the FY 2004 review and operational requirements, the annual amount collected per PC for FY 2007 will remain at \$500/year, so that the future year cash flow will be sufficient to support the hardware and software components of this essential program.

**Fund 506, Health Benefits Trust Fund:** An increase of \$0.4 million primarily due to an 8.0 percent cost growth assumption and anticipated employee participation in the plan. As a result of lower than anticipated medical and prescription claims in recent years, the County's self-insured plan will not increase premiums effective January 1, 2007 for the final six months of FY 2007. However, it should be noted that final premium rates will depend upon the outcome of the County's selection of new health insurance providers, scheduled to be completed during calendar year 2006. Despite holding premiums flat, the fund should remain solvent while maintaining a revenue stream that will cover the cost of health claims and maintain reserve funding to smooth out the employer and employee impact as it relates to unanticipated dramatic cost growth swings in future years.

**Fund 591, School Health Benefits Trust:** An increase of \$22.8 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 2007 Advertised Budget Plan](#) and in the [Fairfax County School Board's FY 2007 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 2007 Trust and Agency funds combined expenditures total \$411,255,317, an increase of \$30,506,677 or 8.0 percent over the *FY 2006 Revised Budget Plan* funding level of \$380,748,640. Excluding adjustments in FY 2006, combined Trust Fund and Agency Funds expenditures increase \$28,030,219 or 7.3 percent over the [FY 2006 Adopted Budget Plan](#) level of \$383,225,098. 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 2007 Advertised Budget Plan](#). In addition, details of the Educational Employees Retirement Fund may be found in the [Fairfax County School Board's FY 2007 Advertised Budget](#). Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.



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# Capital Projects Overview

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This section includes:

- ▶ *Summary of Capital Construction Program (Page 134)*
- ▶ *Expenditure and Financing Summary Charts (Page 154)*
- ▶ *Capital Project Details (Page 156)*

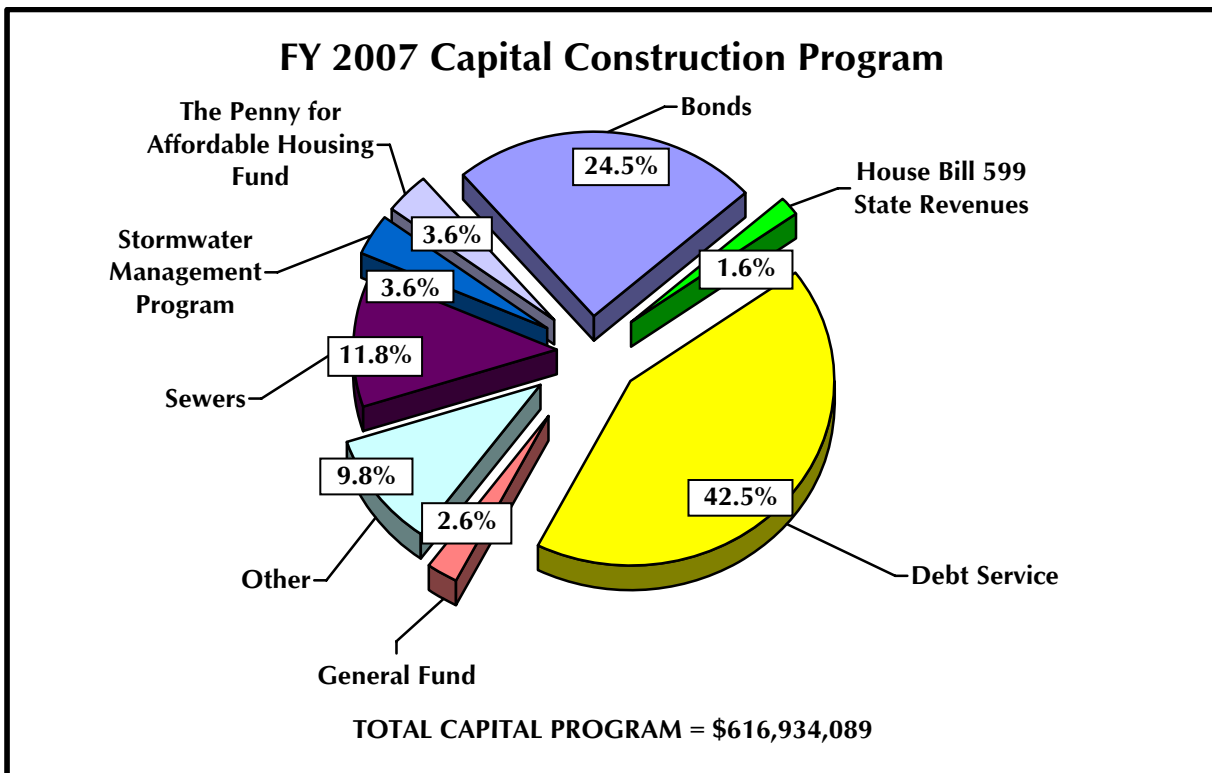
# Capital Projects Overview

## 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.

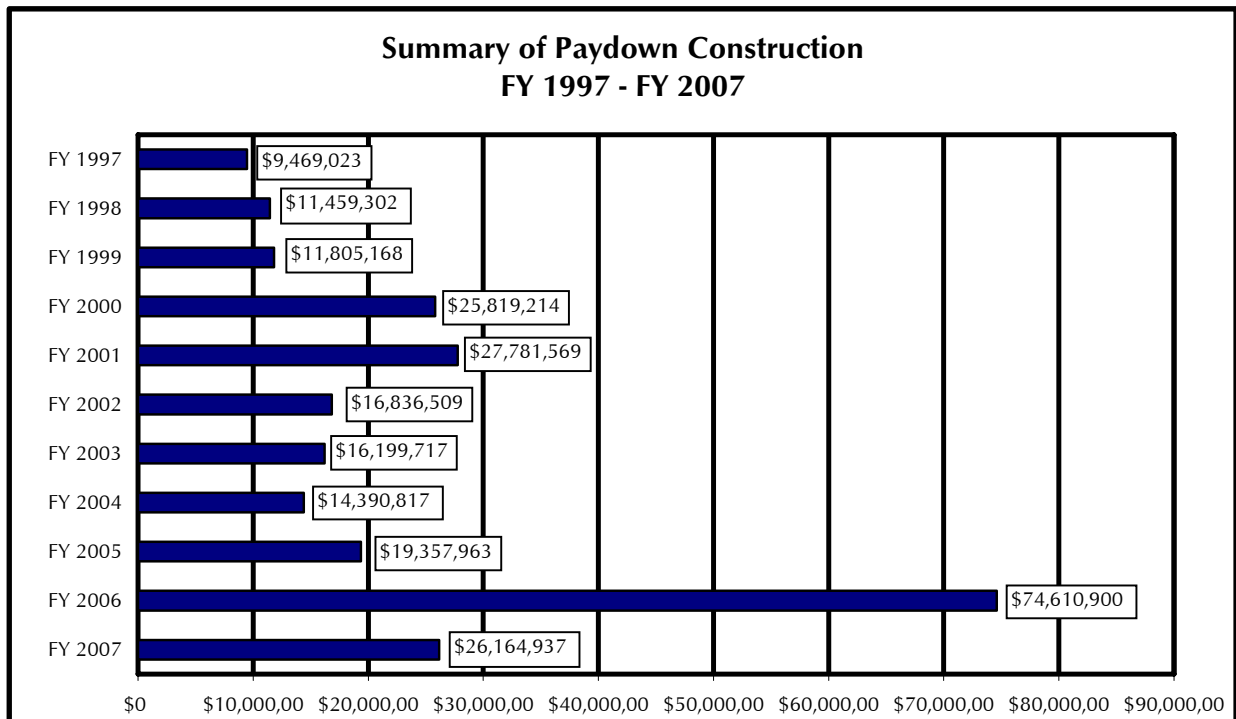
Funding in the amount of \$616,934,089 is included in FY 2007 for the County's Capital Construction Program. Of this amount, \$261,973,855 is included for debt service and \$354,960,234 is included for capital expenditures. The source of funding for capital expenditures includes: \$16,150,568 in General Fund monies, \$151,487,000 in General Obligation Bonds, \$72,948,000 in sewer system revenues, \$10,014,369 in House Bill 599 state revenues, and \$60,560,297 in financing from various other sources. Other sources of financing include transfers from other funds, user fees, developer contributions and payments, and miscellaneous revenues. An additional \$43,800,000 is also included for the Stormwater Management Program (\$21,900,000), and The Penny for Affordable Housing Fund (\$21,900,000). This funding represents an amount equivalent to one penny of the FY 2007 Real Estate Tax dedicated to each of these initiatives.



# Capital Projects Overview

## Capital Paydown Program

In FY 2007, an amount of \$26,164,937 has been included for the Capital Paydown Program. This funding level is supported by the General Fund in the amount of \$16,150,568 and the application of House Bill 599 state revenues in the amount of \$10,014,369. In recent years the paydown construction program had been constrained based on budget limitations. In FY 2006 however, the paydown construction program grew substantially over previous years. This dramatic increase was primarily attributed to several major projects that were funded with General Fund dollars. These included \$15 million for the Public Safety and Transportation Operations Center (PSTOC), and an amount of \$35.8 million which supported The Penny for Affordable Housing Fund, and the County's Stormwater Management Program. In contrast, the FY 2007 paydown program has returned to a level more consistent with recent years. The FY 2007 funding level reflects a decrease of \$48,445,963 million from the FY 2006 Adopted Budget Plan. This decrease is partially due to the absence of any large projects supported by the General Fund, and partially due to the removal of The Penny for Affordable Housing Fund and the Stormwater Management Program from the paydown calculation. Funding will be posted as revenue from the Real Estate Tax associated with each program, rather than as transfers from the General Fund. This change will allow the paydown number to more accurately reflect General Fund dollars dedicated to the County's capital construction program. The FY 2007 Advertised Budget Plan paydown program of \$26.1 million represents 2.2 percent of General Fund disbursements.



This graph depicts the level of paydown funding between FY 1997 and FY 2007. Beginning in FY 1997, 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 House Bill 599 state revenue funds; however, funding was limited to the most critical priority projects. As previously mentioned, the FY 2006 paydown amount reflected several large initiatives. FY 2007 paydown funding enables the County to fund ongoing requirements at Laurel Hill, necessary capital renewal improvements, the County's park and athletic field maintenance program, the purchase of the conservation easement at the Salona property, as well as other important paydown priorities.

# Capital Projects Overview

## *County Capital Renewal*

FY 2007 funding in the amount of \$2,449,000 has been included for County capital renewal projects, supported by House Bill 599 state revenues. This level of funding is consistent with the funding level provided for capital renewal in FY 2006 and represents the County's commitment to maintaining County-owned facilities. Capital renewal 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 capital renewal 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.

In order to better define the County's capital renewal needs, a comprehensive facilities condition assessment was conducted on 92 selected Fairfax County facilities (approximately 4.2 million square feet of space). The assessment included a complete visual inspection of roofs and all mechanical and electrical components for each facility. Maintenance and repair deficiencies were identified, as well as funding requirements. The results indicate a multi-million investment is needed over time. Specifically, the facility condition assessment indicated an estimated total of \$80 million will be needed over the next ten years to repair facilities and meet expected repair and equipment replacement needs. In preparation for the FY 2007 budget, the Facilities Management Department (FMD) further refined and prioritized the comprehensive facility assessment lists and classified projects into four categories. Projects were classified as Category A: urgent/safety related, or endangering life and/or property; Category B: critical systems beyond their useful life or in danger of possible failure; Category C: life-cycle repairs/replacements where repairs are no longer cost effective; and Category D: repairs needed for improvements if funding is available. Funding in the amount of \$2,449,000 is included in Fund 317, Capital Renewal Construction, in FY 2007 to address projects in categories A and B, those that present safety concerns or where critical systems are in danger of possible failure. As future funding becomes available, the County can begin to address remaining requirements in each category.

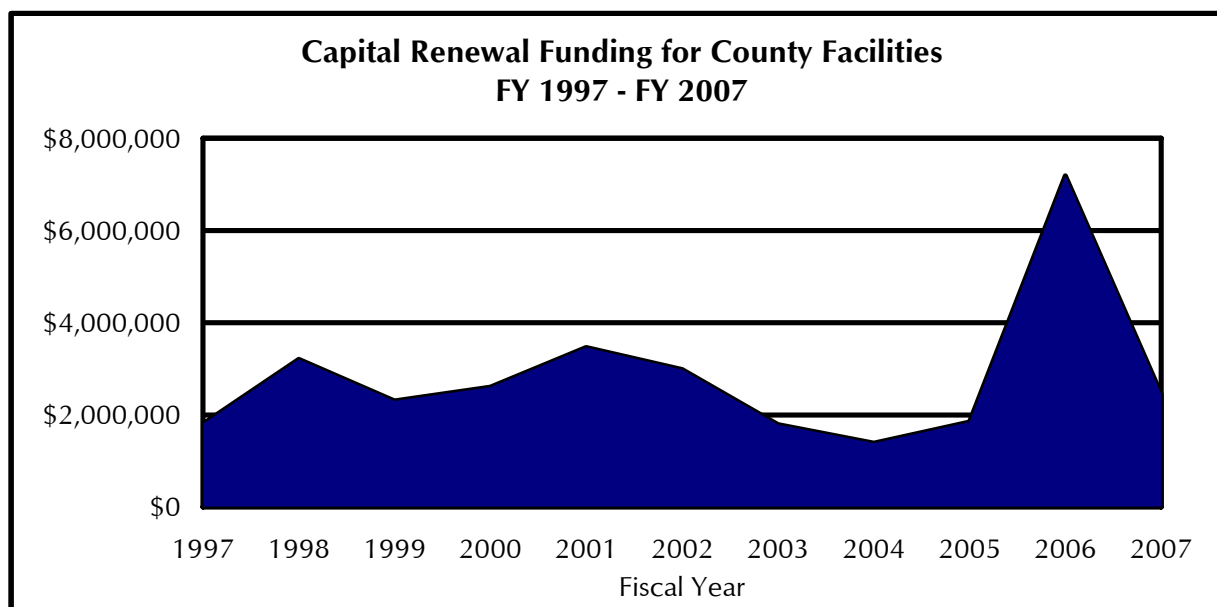
The industry standard for capital renewal investment is currently 2 percent of replacement value. Based on current average replacement values of \$150 per square foot, 2 percent would equate to capital renewal requirements of \$3.00 per square foot. Historically, budgeted capital renewal funds have fallen short of this level. This may be due to the fact that much of the square footage added in the early 1990's was in the form of new facilities and thus has not yet required major capital renewal and subsystem replacement. This infrastructure is now aging and appropriate action should be taken to avoid system failures leading to potential disruptions in County services. The FY 2007 funding level provides for \$0.30 in capital renewal spending per square foot.

Specific funding levels in FY 2007 include:

- ◆ Funded general maintenance projects include carpet replacement for the Herrity Building (\$275,000), HVAC/electrical replacement at various County facilities (\$1,180,000), parking lot resurfacing (\$100,000), and fire alarm replacement (\$260,000).
- ◆ The annual generator replacement program has been funded in FY 2007 in the amount of \$134,000. 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 2007 funding provides for the replacement of the generators at both the Massey Building and the Franconia Volunteer Fire Station.
- ◆ In addition, the capital renewal budget includes funding for emergency building repairs or ongoing requirements throughout the fiscal year (\$500,000). This funding supports emergency repairs, minor renovations, and critical 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 abatement, and other non-recurring construction and repair projects.

## Capital Projects Overview

The following chart depicts capital renewal funding between FY 1997 and FY 2007, including roof repairs, HVAC replacement, carpet replacement, parking lot resurfacing, fire alarm system replacements, generator replacement, emergency building repairs, as well as bond funding specifically for library, juvenile and human services facilities capital renewal, approved as part of the fall 2004 bond referenda. The increase shown in FY 2006 is primarily attributed to \$5 million in bond funding for capital renewal included in that fiscal year.



### ***Park Maintenance Projects***

FY 2007 funding in the amount of \$2,182,076 has been included for Park maintenance of both facilities and grounds. 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 included in FY 2007 include:

- ◆ An amount of \$425,000 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. This amount is dedicated for specific major facility maintenance repairs.
- ◆ An amount of \$987,076 to support annual requirements for Park grounds maintenance at non-revenue supported parks. Grounds maintenance includes the upkeep of sidewalks, mowing of grassy areas at park sites, maintenance of 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 \$300,000 to continue the implementation of Americans with Disabilities Act (ADA) compliance at Park facilities. FY 2007 funding will support mandated retrofits at Lake Fairfax Park including the outdoor restroom, parking spaces, and an accessible route to the picnic pavilion.

# Capital Projects Overview

## *Athletic Field Maintenance Projects*

FY 2007 funding in the amount of \$5,062,788 has been included for athletic field maintenance. In FY 2007 revenue generated from the Athletic Services Fee in the amount of \$944,157 will go directly to support athletic field maintenance, which in recent years has been identified as a critical need. Of this total, \$251,245 of Athletic Services Fee revenue will be dedicated to the enhanced maintenance of school athletic fields, \$500,401 will be dedicated to the Synthetic Turf Development Program, and \$192,511 to custodial support for indoor sports organizations. An effort has been made to provide continuous maintenance to maintain quality athletic fields at acceptable standards and improve safety for users. Maintenance of athletic fields includes: field lighting, fencing, irrigation, dugout covers, infield dirt, aeration, and seeding. These maintenance efforts will improve safety standards, enhance playing conditions, and increase user satisfaction. Specific funding levels in FY 2007 include:

- ◆ An amount of \$2,280,384 to provide for continued personnel and operating costs associated with an athletic field maintenance program, including electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs.
- ◆ An amount of \$100,000 to continue the replacement and upgrading of Fairfax County Public Schools (FCPS) boys' baseball field lighting systems used by many County organizations. A standard of 30-foot candles of light in the infield and 20-foot candles of light in the outfield are the recommended levels of lighting. Currently all boys fields have lighting. Funding supports a replacement and repair schedule, as well as improvements to bring older lighting systems up to new standards. Lighting costs are shared with FCPS. FY 2007 funding represents the County's share of total costs and will provide for lighting improvements at Thomas Jefferson High School and Edison High School. Schools receiving improvements are prioritized by FCPS.
- ◆ Funding in the amount of \$100,000 to continue installing lights on FCPS athletic fields and identified County parks used for girls' softball. Staff from the Department of Community and Recreation Services (CRS) continues to work with community sports groups and coordinate with the FCPS and the Fairfax County Park Authority to identify, prioritize and develop plans for addressing girls' softball field lighting requirements. FY 2007 funding provides for softball field lighting installation at Whitman Middle School and Madison High School. This effort is being coordinated by CRS.
- ◆ An amount of \$751,245 for enhanced maintenance of school athletic fields. This project will provide consolidated funding for an enhanced level of maintenance performed by the Park Authority on FCPS athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. All funding previously included for spring clean-up of middle and elementary schools and other maintenance provided by CRS will now be conducted by the Park Authority and accounted for in a single project. The enhanced level of maintenance will provide a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It will also establish post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. Of the total funding, an amount of \$251,245 is included for this program based on the FY 2007 revenue projection, supported by revenue generated from the Athletic Services Fee. An additional \$500,000 in General Fund monies is included to supplement the project.
- ◆ An amount of \$900,000, to support the Synthetic Turf Development Program. This amount provides funding approximately equal to the value of one field. This program facilitates the development of synthetic turf fields in the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities. Of the total funding, an amount of \$500,401 is included for this program based on the FY 2007 revenue projection, supported by revenue generated from the Athletic Services Fee. An additional \$399,599 in General Fund monies is included to supplement the project.

## Capital Projects Overview

- ◆ An amount of \$192,511 for custodial support for indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Beginning in FY 2006, revenue generated from the Athletic Services Fee is used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. This project is entirely supported by revenue generated from the Athletic Services Fee and managed by the Department of Community and Recreation Services.
- ◆ An amount of \$738,648 to support general maintenance at designated FCPS athletic fields. This maintenance effort includes a consistent mowing frequency of 28 times per year at 473 athletic fields (approximately 160 school sites) and provides for aeration and over-seeding to improve turf coverage and reduce the chance of injury. This program was established in an effort to maintain consistent standards among all athletic fields, improve playing conditions and safety standards, and increase user satisfaction. This effort is managed by the Park Authority; however, all field maintenance will be coordinated between the Park Authority and the Department of Community and Recreation Services.

### *Trails and Sidewalks*

- ◆ Funding in the amount of \$300,000 is included in FY 2007 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.
- ◆ Funding in the amount of \$100,000 is included to provide emergency maintenance of existing trails. This maintenance addresses safety and hazardous conditions, including, deterioration of trail surfaces, and the replacement and repair of guardrails, handrails, and similar safety items.

### *New and Renovated County Facilities*

FY 2007 funding in the amount of \$5,887,680 has been included for costs related to the renovation of existing facilities and the construction of new facilities.

- ◆ Funding of \$1,000,000 is included to provide for the acquisition of land or open space preservation throughout the County.
- ◆ Funding of \$1,000,000 is included for the second payment for the Salona property. Based on the Board of Supervisor's approval of the purchase of the conservation easement at the Salona property on September 26, 2005, an amount of \$1,104,305 will be dedicated to the FY 2007 payment. Initial funding was originally earmarked for Salona in Project 009400, Land Acquisition Reserve; this funding will be used for the FY 2006 payment and the remaining requirement of \$104,305 in FY 2007. The payment will be approximately \$1,000,000 per year for the next 20 years.
- ◆ Funding of \$3,182,905 is included to continue to address property management and development, as well as continued building stabilization mitigation efforts for the Central Max facility, at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government in early 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space. FY 2007 funding will continue to address needs at this site, including a security/maintenance contract, consulting services, structural maintenance and utilities at existing buildings, custodial, planning, engineering positions, asbestos abatement, and demolition of unserviceable buildings.
- ◆ Funding of \$75,000 is included to provide funding for a feasibility study for a new County cemetery located on the Laurel Hill property. Although the current County cemetery has been full for over 10 years, the County has continued to support indigent burials through a contract with a private cemetery. Because there is concern regarding how much longer the vendor will be able to provide available plots, a County-owned cemetery may be a more reasonable option for the future.

## Capital Projects Overview

- ◆ An amount of \$400,000 to continue recurring maintenance of capital improvements associated with the Commercial Revitalization Program as approved by the Board of Supervisors on December 2, 1996. Maintenance projects include landscaping, mowing, trash pickup, maintenance of bicycle racks, area signs and street furniture. Maintenance is provided in four major revitalization areas of the County, including Annandale, Route 1, Springfield and Baileys Crossroads.
- ◆ An amount of \$229,775 for telecommunications systems at several new facilities including: Crosspointe Fire Station, Fairfax Center Fire Station, Providence District Supervisors Office, Katherine K. Hanley Family Shelter, Oakton Library, and Mott Community Center.

### *Senior Initiatives*

FY 2007 funding in the amount of \$1,200,000 has been included to support countywide Senior Initiatives. Specific funding levels in FY 2007 include:

- ◆ An amount of \$500,000 is included to support the Fairfax County CARE Fund, a project to address current shortages in low-income assisted living facilities. The Fairfax County CARE Fund is a public/private collaborative partnership that will enable a one-time public investment of \$500,000 to leverage an additional \$2 million in private funds to address the critical shortage in assisted living options for low-income seniors and adults with disabilities. Only two facilities currently target low-income persons, Lincolnia Center (52 beds), and the District Home (64 beds, with 19 of these earmarked for Fairfax County residents). Currently, there is a waiting list of 205 individuals for the Lincolnia Center and/or the District Home. The average cost in Fairfax County for a private assisted living level of care exceeds \$4,000 per month. For persons who cannot afford that monthly payment, the only public assistance for assisted living is Auxiliary Grant (AG); however, the maximum monthly gross income limit to qualify for an AG in Northern Virginia is only \$1,219. As a result, many do not have the ability to pay for assisted living. Once established, the CARE fund will help develop affordable assisted living options for these individuals. It is also expected that the CARE Fund will provide the stimulus for facilities to develop creative strategies to address the gap between AG payments and actual operational costs while enabling the creation of additional affordable bed space.
- ◆ An amount of \$400,000 is included to support a new long term care non-profit that will integrate the various long term care support programs in the community, build capacity, and develop a single, coordinated long term care system that will be easier for families to navigate when seeking the most effective care for their loved ones. This organization will help facilitate community participation, assure capacity expansion, support implementation of the Long Term Care Strategic Plan and stimulate collaborative partnerships. It will serve as the focal point for the development of a quality long term care system, leveraging additional resources among providers, consumers, government agencies, nonprofits, for profits, educational institutions, businesses and faith-based organizations to cooperatively develop long term care solutions.
- ◆ An amount of \$300,000 is included to support the proposed Fairfax County Incentive Fund (FCIF). The FCIF will aim to widen the array of services available in the community by providing grants to community organizations to stimulate the development of self-sustaining initiatives that will build additional long term care options for seniors and adults with disabilities in underserved communities. Special attention will be paid to ethnic and cultural minorities. This program will be established with an initial \$300,000, and supported by a recurring investment for three years.

### *Emergency Management*

An amount of \$700,000 is included to begin to address on-going and projected County Emergency Planning Initiatives such as updating the County Emergency Operations Plan and the Regional Mitigation Plan, planning for public health outbreaks, updating business operations plans, and several other emergency planning efforts. Many of these initiatives will be supplemented by applied grant funding, however additional support is required in FY 2007 to continue both local and regional emergency planning efforts.



# Capital Projects Overview

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

FY 2007 funding of \$1,680,000 is included to support the following County road programs, developer defaults and mapping:

- ◆ An amount of \$125,000 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. This project also supports the development and maintenance of an interactive, GIS-based Web site which will provide convenient and cost-effective monumentation information to the County's land development customers.
- ◆ An amount of \$450,000 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. It should be noted there has been an increased level of activity for this program in recent years and current projections indicate this trend will continue. Land Development Services (LDS) anticipates that 18 new projects will be identified for resolution in FY 2007. In the past, an average of five new projects have been identified each year. A total of \$750,000 is included in FY 2007 for road improvements as well as construction of developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue, and \$450,000 is supported by House Bill 599 state revenues.
- ◆ FY 2007 funding has been included to support the Road Viewer (\$25,000) and Road Maintenance (\$25,000) 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 travel ways.
- ◆ An amount of \$35,000 for Emergency Road Repairs to support emergency and safety road repairs to County-owned service drives and County-owned stub streets which are currently not accepted by the Virginia Department of Transportation (VDOT) into the state highway system for maintenance. Emergency safety repairs support through this project include pothole repair, drive surface overlays, sidewalk and curb repairs, traffic and pedestrian signage, and hazardous tree removal.
- ◆ An amount of \$20,000 for Minor Streetlight Upgrades to support minor upgrades and repairs to existing streetlights that do not meet current VDOT illumination standards for roadways.
- ◆ An amount of \$1,000,000 to continue the implementation of priority projects associated with the TAC Spot Improvement Program. The TAC Spot Improvement Program supports small spot improvement projects as approved by the Transportation Advisory Commission and the Board of Supervisors. These projects consist of intersection improvements such as turn lanes, sidewalk and trail connections, and bus stop improvements. Generally, these improvements are low-cost, quick-hit projects to improve mobility, enhance safety, and provide relief to transportation bottlenecks throughout the County.

# Capital Projects Overview

## *Payments and Obligations*

FY 2007 funding in the amount of \$1,857,400 has been included for costs related to annual contributions and contractual obligations.

- ◆ Funding of \$750,000 is included for the County's annual contribution to offset school operating and overhead costs associated with new School-Age Child Care (SACC) Centers.
- ◆ Funding of \$1,007,400 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 FY 2007 funding level reflects \$1.00 per capita based on a population figure provided by the Weldon Cooper Center.
- ◆ Funding of \$100,000 is included to support payments to developers for interest earned on conservation bond deposits. The County requires developers to contribute funds to ensure the conservation of existing natural resources. Upon satisfactory completion of projects, the developer is refunded the deposit with interest.

## *Revitalization Initiatives*

Funding of \$935,000 is included for revitalization efforts in identified areas throughout the County. This initiative includes funding 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.

## *Courthouse Expansion Opening*

Funding of \$4,755,150 is included to support systems furniture and loose furniture for the Courthouse Expansion and Renovation project. Courtroom furnishings, as well as furniture for the jury assembly rooms, public waiting areas, staff work areas, and the cafeteria are all necessary to make the Judicial Center Expansion fully functional. The expansion to the Judicial Center includes a 316,000-square-foot addition to the existing Jennings building including courtrooms, chambers, office space, necessary support spaces, and site improvements. The expansion 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 Courthouse Expansion is greatly needed to keep pace with the growth in population which has had a direct impact on caseload growth, translating into additional judges and support staff. The original courthouse was sized based on a maximum population in Fairfax County of approximately 700,000. The current population is now in excess of 1,000,000 and cases have become more complex with a more diverse population requiring more services. The expansion project is currently on schedule, and anticipated to be complete in April 2007. FY 2007 funding represents the first year of a multi-year plan to fund expenses associated with the newly expanded facility.

# Capital Projects Overview

## FY 2007 PAYDOWN PROJECTS

Project	FY 2007 Advertised
<b>Capital Renewal Projects</b>	
(003099) Emergency Building Repairs	\$500,000
(003100) Fire Alarm System Replacements	260,000
(009133) Carpet Replacement	275,000
(009136) Parking Lot Resurfacing	100,000
(009151) HVAC/Electrical Systems	1,180,000
(009431) Emergency Generator Replacement	134,000
<b>Subtotal</b>	<b>\$2,449,000</b>
<b>Park Authority Maintenance Projects</b>	
(009416) ADA Compliance - Park Authority	\$300,000
(009417) Park Authority - General Maintenance	425,000
(009442) Park Authority - Grounds Maintenance	987,076
(009443) Park Authority - Facility Maintenance	470,000
<b>Subtotal</b>	<b>\$2,182,076</b>
<b>Athletic Field Maintenance Projects</b>	
(004999) Boys' Athletic Field Lighting	\$100,000
(005000) Girls' Softball Field Lighting	100,000
(005006) Parks Maintenance at FCPS Athletic Fields	738,648
(005009) Athletic Field Maintenance	2,280,384
(005012) Athletic Services Fee - Field Maintenance	500,000
(005013) Athletic Services Fee - Turf Field Development	399,599
<b>Subtotal</b>	<b>\$4,118,631</b>
<b>Trails and Sidewalks</b>	
(002200) Upgrade and Emergency Maintenance of Existing Trails	\$100,000
(X00407) VDOT Sidewalk Repair/Replacement	300,000
<b>Subtotal</b>	<b>\$400,000</b>
<b>New Facilities</b>	
(009400) Land Acquisition Reserve	\$1,000,000
(009218) Courthouse IT Equipment and Program Support	4,755,150
(009422) Maintenance - Commercial Revitalization Program	400,000
(009432) Telecomm/Telephone Systems	229,775
(009444) Laurel Hill Development	3,182,905
(009478) Laurel Hill Cemetery	75,000
(009494) Salona Property	1,000,000
<b>Subtotal</b>	<b>\$10,642,830</b>
<b>Developer Defaults/Roads</b>	

# Capital Projects Overview

Project	FY 2007 Advertised
<b>Developer Defaults/Roads</b>	
(U00005) Survey Control Network Monumentation	\$125,000
(U00006) Developer Default	450,000
(V00000) Road Viewer Program	25,000
(V00001) Road Maintenance Program	25,000
(V00002) Emergency Road Repair	35,000
(064212) TAC Spot Improvements	1,000,000
(Z00016) Minor Streetlight Upgrades	20,000
<b>Subtotal</b>	<b>\$1,680,000</b>
<b>Obligations and Payments</b>	
(007012) School-Aged Child Care (SACC)	\$750,000
(008043) Northern Virginia Community College	1,007,400
(009998) Payments of Interest on Conservation Bonds	100,000
<b>Subtotal</b>	<b>\$1,857,400</b>
<b>Revitalization Initiatives</b>	
(014010) Commercial Revitalization	\$190,000
(014104) Revitalization Program Costs	745,000
<b>Subtotal</b>	<b>\$935,000</b>
<b>Senior Initiatives</b>	
(009496) Fairfax Family CARE Fund	\$500,000
(009497) Long Term Care Non-Profit	400,000
(009498) Fairfax County Incentive Fund (FCIF)	300,000
	<b>\$1,200,000</b>
<b>Emergency Management Initiatives</b>	
(009495) Emergency Management Initiatives	\$700,000
<b>Subtotal</b>	<b>\$700,000</b>
<b>TOTAL PAYDOWN PROGRAM</b>	<b>\$26,164,937</b>

# Capital Projects Overview

## 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 as needed. 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 8.0 percent, and net debt as a percentage of market value at 1.22 percent as of June 30, 2005.

Continual monitoring and adjustments to the County's CIP have been necessary, as economic conditions have changed. The FY 2007 - 2011 Capital Improvement Program (With Future Years to 2016) will be released concurrently with the FY 2007 budget. 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 2007, an amount of \$151,487,000 is included in General Obligation Bond funding. Of this amount, \$104,485,000 is budgeted in Fund 390, Public School Construction, \$13,735,000 has been included in Fund 309, Metro Operations and Construction, to support the 106-mile Metrorail System, as well as maintain and/or acquire facilities, equipment, railcars and buses, and \$2,500,000 has been included for the County contribution to the Northern Virginia Regional Park Authority. In addition, \$30,767,000 in General Obligation bond funding will also support the following projects including the renovation and expansion of the Less Secure Shelter II (\$3,599,000), and the final design, permitting, utility work and construction costs associated with the Thomas Jefferson Community Library (\$5,106,000), the Richard Byrd Community Library (\$7,215,000), the Dolley Madison Community Library (\$6,820,000), and the Martha Washington Community Library (\$8,027,000). Funding for these bond projects is consistent with the FY 2007- FY 2011 Capital Improvement Program (With Future Years to 2016).

## Stormwater Management Program

As part of the FY 2006 Adopted Budget Plan the Board of Supervisors designated \$17.9 million in General Fund monies, or the approximate value of one penny from the County's Real Estate Tax, to Fund 318, Stormwater Management Program. In FY 2007 the estimated value of one penny from the County's Real Estate tax, \$21.9 million, will again be dedicated to the Stormwater Management Program. Funding will be posted as revenue from the Real Estate Tax associated with One Penny for Stormwater rather than a transfer from the General Fund.

This funding is designated for prioritized stormwater projects, and is essential to protect public safety, preserve property values and support environmental mandates, such as those aimed at protecting the Chesapeake Bay and the water quality of other local waterways. Projects include: repairs to stormwater infrastructure and measures to improve water quality, such as stream stabilization, rehabilitation and safety upgrades of dams, repair and replacement of underground pipe systems and surface channels, structural flood proofing, and Best Management Practices (BMP) site retrofits. This funding also supports development of watershed master plans, increased public outreach efforts, and increased monitoring activities.

## Capital Projects Overview

The County's stormwater system, which includes 1,400 miles of storm drainage conveyance systems, 45,000 stormwater drainage structures, and 1,100 stormwater management ponds, is strained by an aging infrastructure and rapid urbanization that has occurred over the last 20 years. This, in combination with state mandated higher water quality standards that must now be addressed by local governments, necessitates a more significant, multiyear investment in terms of funding and staff resources. The County's 30 watersheds are grouped into 15 watershed planning projects. The Little Hunting Creek Watershed Management Plan was completed in FY 2005. The Popes Head Creek Watershed Management Plan was completed in FY 2006 and by the end of FY 2006 nine more should be completed including Cameron Run, Cub Run/Bull Run, Difficult Run, Pimmit Run, Bull Neck Run, Scotts Run, Dead Run, and Turkey Run. As Watershed Management Plans are completed throughout the County, the list of stormwater control projects is updated. Implementation strategies and goals are developed on a watershed basis. As projects are implemented, revised funding requirements and strategies will be developed for the entire program.

Funding in FY 2007 is concentrated in construction projects necessary to implement each watershed management plan. The watershed planning process is anticipated to initiate an average of 300 water quality, storm drainage and flood control projects in each of the 30 watersheds. Approximately 40 percent, or \$8 million of the \$21.9 million dedicated to the Stormwater program in FY 2007, is assigned to various watershed implementation projects. Some of the other projects that make up the Stormwater Management Program supported by this funding include, Kingstowne Monitoring (\$300,000), the Infrastructure Reinvestment Program (\$5,580,000), Stormwater Management Facilities (\$1,130,000), Dam Safety Projects (\$2,450,000), and activities associated with the Municipal Separate Storm Sewer Permit (\$1,740,000).

The dramatic growth in this program over the past two fiscal years has necessitated accommodations in the Stormwater Management operating budget. In FY 2007, recognizing the growth in the Stormwater Management Program, and the projected growth in the number of construction projects generated from the completion of watershed management plans, an additional 3/3.0 SYEs have been included in the FY 2007 operating budget for the Department of Public Works and Environmental Services (DPWES). These positions are supported entirely by the General Fund, and will be recovered from funding in the capital projects.

### **The Penny for Affordable Housing Fund**

The Penny for Affordable Housing Fund, formerly known as the Housing Flexibility Fund, was established in FY 2006 and is designed to serve as a readily available source of funding for the preservation of affordable housing in the County. The Board of Supervisors has dedicated revenue commensurate with the value of one cent on the Real Estate Tax rate to the Preservation of Affordable Housing, a major County priority. In FY 2007 the estimated value of one penny from the County's Real Estate Tax, \$21.9 million, will again be dedicated to this priority. Beginning in FY 2007, this funding will be recorded as Real Estate Tax revenue directly posted to the Fund rather than as a transfer from the General Fund.

Between 1997 and 2004, the County lost 1,300 affordable units due to condo conversions and prepayments by owners of federally-subsidized apartment complexes. The rapid pace of converting affordable units and selling them as market-rate condominiums accelerated through 2005 due to the significant appreciation of property values in Fairfax County. Between 1980 and 2005, the assessed value of dwellings in Fairfax County rose more than 300 percent. Similarly, rents have been driven up by the significant and growing demand for housing in the County. In fact, the annual income needed to afford a two bedroom apartment at the fair market rate of \$1,187 per month was estimated to be \$47,486 in FY 2005. This is just over 50 percent of the Area Median Income, meaning that there are many wage earners for whom living in Fairfax County is a significant financial struggle. The Center for Regional Analysis at George Mason University estimates that there is an affordable housing deficit of 30,000 units currently, and this is projected to rise to 60,000 by 2020.

In light of these trends, the Board of Supervisors set a County goal to preserve 1,000 units of affordable housing, as well as to create 200 new affordable units, by the end of FY 2007. Given the cost of land and that the value of existing property in Fairfax County is at an all-time high, County funding and financing are critical to achieving these goals. Fund 319, The Penny for Affordable Housing Fund, represents the County's financial commitment to preserving and creating affordable housing opportunities by dedicating a portion of its revenue specifically for affordable and workforce housing. To maximize the effectiveness of these funds, the Board of Supervisors recommended a minimum leverage ratio of 3:1 with non-County funds and that units funded by Fund 319 remain affordable at a minimum for a period of time consistent with the County's

# Capital Projects Overview

Affordable Dwelling Unit Ordinance, which is currently 15 years for homeownership units and 20 years for rental units. The Affordable Housing Preservation Action Committee also recommends that timely response to preservation opportunities is essential to maintain affordable housing in a market driven by rising demand and dwindling supply.

As of December 13, 2005, a total of 666 affordable units have been preserved for both homeownership and rental purposes in a variety of large and small projects. Of that number, 252 units are preserved as affordable housing for periods of five years or less, and 414 units are preserved for 20 years or longer. A variety of funding sources were used to preserve these units; however, Fund 319 funds were critical for the preservation efforts associated with two large multifamily complexes that were bought by private nonprofits: Madison Ridge In Centreville (Sully District) and Hollybrooke II in the Seven Corners area of Falls Church (Mason District). At Madison Ridge, 108 rental apartments have been preserved using Fund 319 for long term affordability (40 years), while 108 condominiums will be sold to first-time homebuyers with controls to maintain affordability for at least the first two years. Similarly, Fund 319 funds were committed to preserve 89 affordable apartments at the Hollybrooke II condominium in the Seven Corners area of the County. It is anticipated that the entire \$17.9 million will be expended or obligated for specific projects by the end of FY 2006.

## 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 nearly 3,300 miles of sewer lines, 64 pumping stations, and 53 flow metering stations, covering approximately 234 square miles of the County's 407-square-mile land and water area. Treatment of wastewater generated is provided primarily through five regional wastewater collection and treatment plants.

One of the five regional plants is the County's owned and operated Noman M. Cole, Jr. Pollution Control Plant (NCPCP), which is currently permitted to treat 67 million gallons per day (MGD) of flow. By agreement, other regional facilities include Alexandria Sanitation Authority Plant, the Upper Occoquan Sewage Authority Plant, the District of Columbia Blue Plains Plant, and the Arlington County Plant. Fairfax County utilizes all of these facilities to accommodate a total treatment capacity of 161 MGD.

An amount of \$72,948,000 is funded in FY 2007 to provide for the County's share of design and construction costs associated with Wastewater Management. Funds will support upgrade costs to the District of Columbia Water and Sewer Authority (DCWASA), the Arlington Treatment Plant, the Alexandria Treatment Plant, Fairfax County's share of capacity costs associated with the new Broad Run Treatment Plant in Loudoun County, rehabilitation of Noman M. Cole, Jr. Pollution Control plant; as well as the repair, replacement and renovation of various aging sewer lines.

## Other Financing

An amount of \$60,560,297 in other financing supports various capital projects in FY 2007. Capital projects financed by other funding mechanisms include: developer contributions for road improvements throughout the County, as well as housing trust fund revenues, FCPS Parent Teachers Association contributions and authorized but unissued bonds, anticipated developer default bonds, revenue generated from the Athletic Services Fee, refuse disposal revenue and other sources of funds.

# Capital Projects Overview

## 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 cost of operating new or expanded facilities or infrastructure is included in the fiscal year the facility becomes operational. However, in some cases, like the construction of the new Courthouse expansion, the operating impact may be absorbed gradually over several years. For example, costs associated with loose and systems furniture, moving expenses, providing for additional security and staffing, renovating existing courtrooms, implementing new courtroom technology, and setting up an Operations and Maintenance satellite shop with staff dedicated to the courthouse facility are all costs that can be phased in over time, thus spreading the operating impact over a number of years, rather than concentrating costs in the fiscal year the facility opens.

Capital projects can affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs, or by providing capacity for new programs or services. Such impacts vary widely from project to project and, as such, are evaluated individually. Operating costs resulting from the completion of a capital project differ greatly depending on the type of capital project. A new facility for example, will often require additional staff, an increase in utility costs, and increases in custodial and maintenance contracts. Conversely, a capital project that renovates an existing facility may reduce operating expenditures due to a decrease in necessary maintenance costs.

FY 2007 operating cost estimates associated with the completion of capital projects have been included in the County's operating budget. Recognizing the importance of linking the operating and capital budget, both FY 2007 costs and estimated future operating costs are detailed in the operating impact statements included for each funded project. Individual project detail sheets, (found in each capital fund narrative in Volume II), specifically identify the operating costs for each project in order to demonstrate the operating cost/impact the County is projecting after completion of the project.

The Operating Impact Statement for each funded project highlights any anticipated operating budget cost increases or decreases, including the type of expenditure, resulting from completing a project. For many capital projects, no operating costs are generated from the completion of the project. For example, the land acquisition project in Fund 303, County Construction, and several transportation projects in Fund 301, Contributed Roadway Improvement, have no measurable operating budget impact because these projects are reserves for future development, or roadway improvements. Other good examples are various ongoing projects. Additionally, projects that provide funding for activities such as emergency trail maintenance, feasibility studies for future projects, and watershed planning, have no measurable impact on the operating budget.

One possible outcome of funding some capital projects is cost avoidance. This is most commonly found in capital renewal projects funded in Fund 317, Capital Renewal Construction. For example, funding HVAC and electrical system repair or replacement projects has the potential to reduce operating expenditures by reducing costly maintenance and staff time spent addressing critical system repairs. The same is true for projects such as fire alarm, emergency generator, and carpet replacement, as well as parking lot and garage repairs. Investing in aging and deteriorating building systems and components can alleviate the need for future expenditures, often resulting in significant cost avoidance. Additionally, if a system failure should occur, there is the potential that a County facility must shut down, suspending services to citizens and disrupting County business. The County's emphasis on capital renewal and preventative maintenance works to ensure these kinds of interruptions are avoided.



## Capital Projects Overview

It is not uncommon for the growth of a capital program to result in the need for additional staff within the agency responsible for the program. For example, the Department of Public Works and Environmental Services (DPWES) projects significant growth in the Developer Default program in FY 2007 based on actual activity to date. In order to address the anticipated increase in the volume of projects, an additional 2/2.0 SYE positions have been included in the FY 2007 operating budget for DPWES. These positions will help manage the increased number of construction contracts associated with the Developer Default program and result in an increase to the DPWES operating budget. Similarly, recent growth in the Stormwater Management Program has necessitated the need for new positions. To address the projected growth in the number of construction projects generated from the completion of watershed management plans, an additional 3/3.0 SYE positions have also been included in the FY 2007 operating budget for DPWES.

The opening of new County facilities results in the widest range of operating costs. For example, equipment and furniture, a book buy, additional staff, and an increase in utility costs may all be necessary to prepare for the opening of a new library or extensive library renovation. These costs are estimated as the project is developed and included in the appropriate agency budget in the year the facility becomes operational. In the FY 2007/FY 2008 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 2007 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, Renovated, or Expanded County Facilities with Operating Costs Budgeted in FY 2007

Facility	Fiscal Year Completion	Additional Positions	Estimated Net Operating Costs
<b>FY 2007 New, Renovated, or Expanded Facilities</b>			
Little River Glen/Braddock Glen	FY 2006/FY 2007	0/0.0 SYE	\$1,200,000
School-Age Child Care (SACC) - Four New Additional Rooms	FY 2007	12/9.72 SYE	892,162
Katherine K. Hanley Family Shelter	FY 2007	0/0.0	1,200,000
Public Safety and Transportation Operations Center (PSTOC)	FY 2007 Costs	7/7.0 SYE	335,187
Judicial Center Expansion	FY 2007 Costs	16/16.0 SYE	9,273,030
Crosspointe Fire Station	FY 2007	0/0.0	435,000
<b>Total FY 2007 Costs</b>		<b>35/32.72 SYE</b>	<b>\$13,335,379</b>

## Capital Projects Overview

The following facilities are scheduled to open in upcoming years and may require additional staffing and operating costs. Requests for funding will be reviewed as part of the development of the annual budget in the year the facility opens.

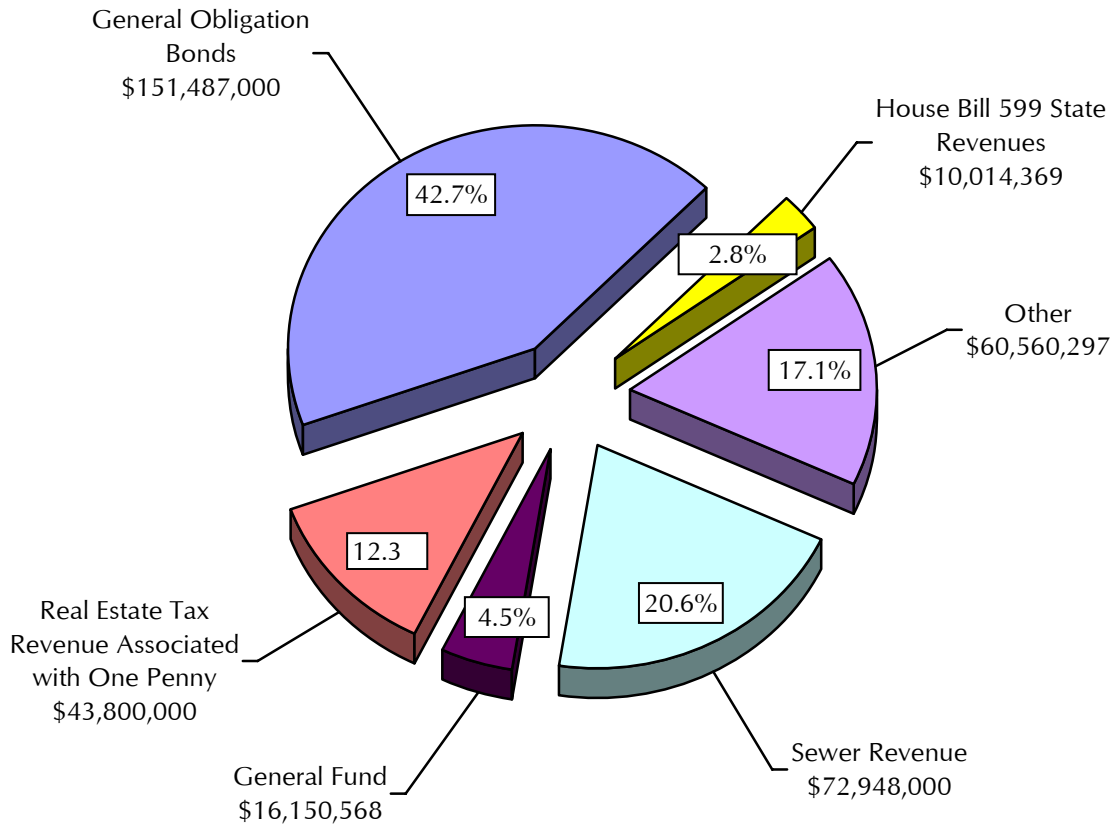
Facility	Fiscal Year Completion
Oakton Community Library	FY 2007
Forensics Facility	FY 2008
West Ox Bus Operations Center	FY 2008
South Run RECenter - Fitness Addition	FY 2008
Burke Centre Community Library	FY 2008
Public Safety and Transportation Operations Center (PSTOC)	FY 2008
Fairfax Center Regional Library	FY 2008
Girls Probation House	FY 2008
Wolf Trap Fire Station	FY 2008
Judicial Center Expansion	FY 2009
Thomas Jefferson Community Library	FY 2009
Dolley Madison Community Library	FY 2009
Richard Byrd Community Library	FY 2010
Martha Washington Community Library	FY 2010
Mount Vernon Mental Health Center Expansion/Renovation	FY 2010
Gregory Drive Treatment Facility	FY 2010

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, the Land Acquisition Division, the Office of Waste Management, and the Facilities Management Department. Other County operating agencies which administer capital projects include the Fairfax County Park Authority and the Department of Housing and Community Development.

### Summary of FY 2007 Capital Construction Program

Major segments of the County's FY 2007 Capital Construction Program are presented in the charts that follow. Several pie charts have been included to visually demonstrate the FY 2007 funding sources for capital expenditures. Capital construction expenditures by fund are shown in the Summary Schedule of FY 2007 Funded Capital Projects. In addition, details of all projects funded in FY 2007 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 in Volume 2. Detailed information concerning capital projects in Fund 390, Public School Construction, can be found in the [FY 2007 Superintendent's Proposed Budget](#).

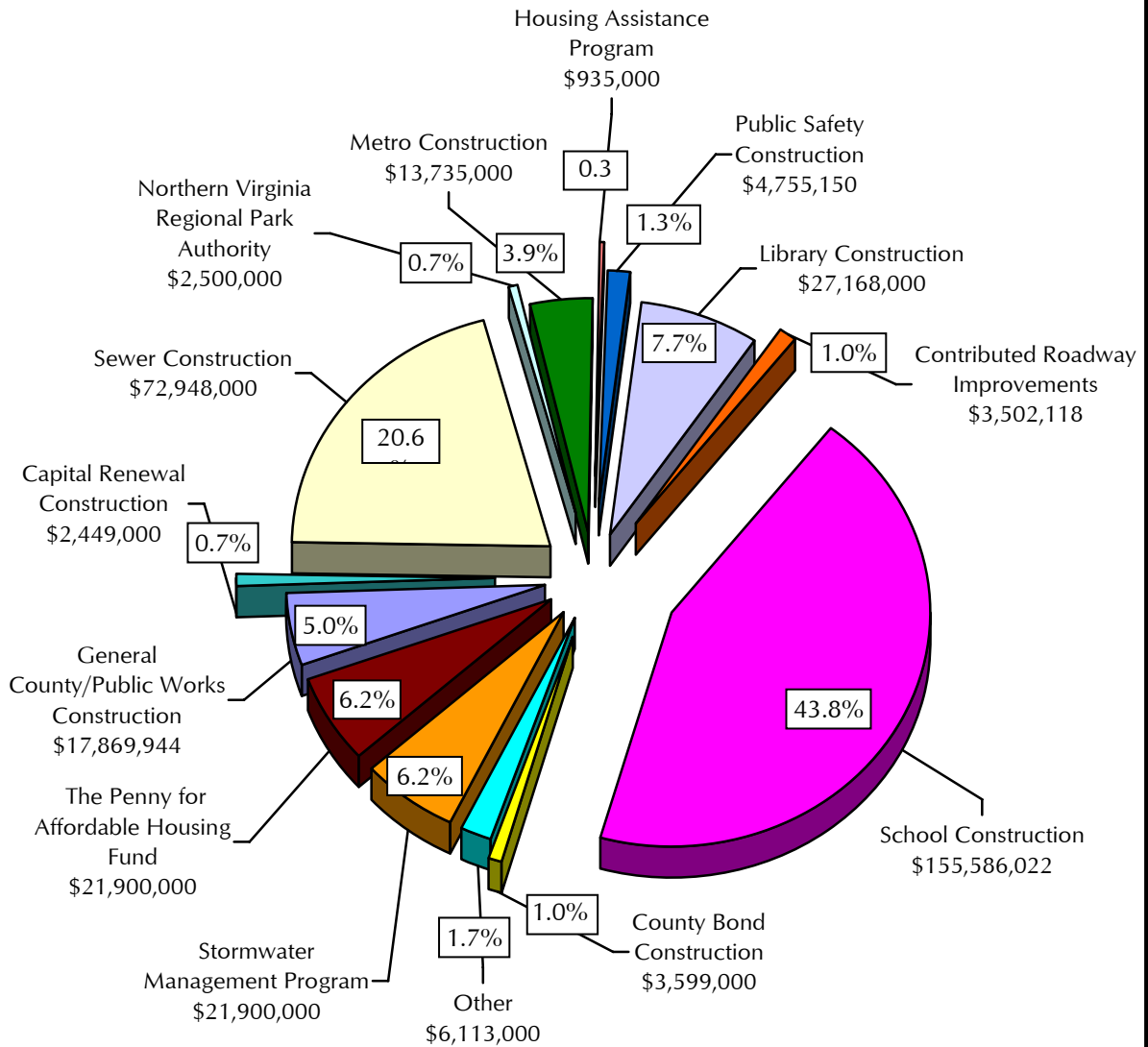
# CAPITAL CONSTRUCTION PROJECTS FY 2007 SOURCE OF FUNDS



**TOTAL = \$354,960,234**

NOTE: This chart does not include debt service funding.

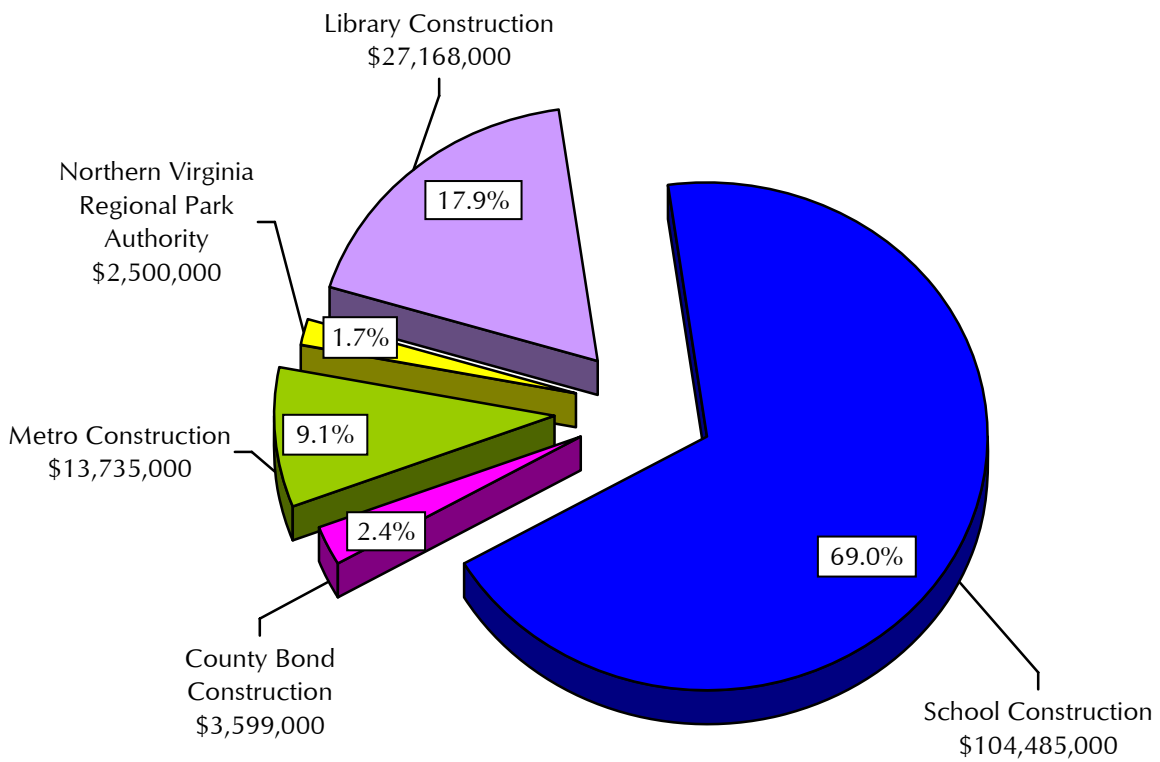
# CAPITAL CONSTRUCTION PROJECTS FY 2007 EXPENDITURES



**TOTAL = \$354,960,234**

NOTE: This chart does not include debt service funding.

# GENERAL OBLIGATION BOND FINANCED CAPITAL PROJECTS FY 2007 EXPENDITURES



**TOTAL = \$151,487,000**

**SUMMARY SCHEDULE OF FY 2007  
FUNDED CAPITAL PROJECTS**

Fund/Title	EXPENDITURES				FY 2007 FINANCING			
	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	General Obligation Bonds <sup>1</sup>	General Fund	Federal/ State Aid	Other <sup>2</sup>
<b>SPECIAL REVENUE FUNDS<sup>3</sup></b>								
109 Refuse Collection	\$1,187	\$0	\$259,210	\$0	\$0	\$0	\$0	\$0
110 Refuse Disposal	80,450	0	1,548,873	2,800,000	0	0	0	2,800,000
111 Reston Community Center	270,776	0	626,368	0	0	0	0	0
113 McLean Community Center	190,581	375,000	974,579	63,000	0	0	0	63,000
114 I-95 Refuse Disposal	5,133,130	0	31,196,223	0	0	0	0	0
144 Housing Trust Fund	1,938,006	1,685,061	25,033,643	1,850,000	0	0	0	1,850,000
<b>Subtotal</b>	<b>\$7,614,130</b>	<b>\$2,060,061</b>	<b>\$59,638,896</b>	<b>\$4,713,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,713,000</b>
<b>DEBT SERVICE FUNDS<sup>4</sup></b>								
200/201 Combined County and School Debt Service	\$102,550,357	\$240,054,157	\$240,054,157	\$261,973,855	\$0	\$255,498,635	\$0	\$6,475,220
201 School Debt Service	126,095,331	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>\$228,645,688</b>	<b>\$240,054,157</b>	<b>\$240,054,157</b>	<b>\$261,973,855</b>	<b>\$0</b>	<b>\$255,498,635</b>	<b>\$0</b>	<b>\$6,475,220</b>
<b>CAPITAL PROJECTS FUNDS</b>								
300 Countywide Roadway Improvement Fund	\$1,997,680	\$0	\$1,774,833	\$0	\$0	\$0	\$0	\$0
301 Contributed Roadway Improvement Fund	4,807,940	2,931,305	34,727,169	3,502,118	0	0	0	3,502,118
302 Library Construction	133,439	11,142,882	20,286,154	27,168,000	27,168,000	0	0	0
303 County Construction	15,668,582	17,632,887	75,516,738	16,889,944	0	10,460,418	5,485,369	944,157
304 Primary and Secondary Road Bond Construction	7,138,818	1,000,000	61,841,303	1,000,000	0	0	1,000,000	0
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0	0
307 Sidewalk Construction	1,390,872	300,000	6,972,881	300,000	0	0	300,000	0
308 Public Works Construction	4,834,918	2,285,000	10,799,083	980,000	0	0	680,000	300,000
309 Metro Operations and Construction <sup>5</sup>	11,928,153	27,950,000	2,496,000	13,735,000	13,735,000	0	0	0
310 Storm Drainage Bond Construction	607,898	0	2,612,912	0	0	0	0	0

**SUMMARY SCHEDULE OF FY 2007  
FUNDED CAPITAL PROJECTS**

Fund/Title	EXPENDITURES				FY 2007 FINANCING			
	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	General Obligation Bonds <sup>1</sup>	General Fund	Federal/ State Aid	Other <sup>2</sup>
311 County Bond Construction	2,303,535	18,171,000	73,867,759	3,599,000	3,599,000	0	0	0
312 Public Safety Construction	32,193,126	18,207,500	210,805,323	4,755,150	0	4,755,150	0	0
313 Trail Construction	317,113	0	210,503	100,000	0	0	100,000	0
314 Neighborhood Improvement Program	59,094	0	376,044	0	0	0	0	0
315 Commercial Revitalization Program	2,992,326	0	4,385,036	0	0	0	0	0
316 Pro Rata Share Drainage Construction	1,736,592	0	24,556,371	0	0	0	0	0
317 Capital Renewal Construction	0	7,182,000	8,672,535	2,449,000	0	0	2,449,000	0
340 Housing Assistance Program	1,410,139	935,000	15,408,344	935,000	0	935,000	0	0
341 Housing General Obligation Bond Construction	28,895	0	13,657	0	0	0	0	0
370 Park Authority Bond Construction	14,088,743	0	85,121,824	0	0	0	0	0
390 Public School Construction	144,507,956	124,449,882	507,157,476	155,586,022	104,485,000	0	0	51,101,022
	\$250,645,819	\$234,687,456	\$1,150,101,945	\$233,499,234	\$151,487,000	\$16,150,568	\$10,014,369	\$55,847,297
<b>Real Estate Tax Revenue Associated with One Penny</b>								
318 Stormwater Management Program	\$0	\$17,900,000	\$17,900,000	\$21,900,000	\$0	\$0	\$0	\$21,900,000
319 The Penny for Affordable Housing Fund	0	17,900,000	17,900,000	21,900,000	0	0	0	21,900,000
<b>Subtotal</b>	\$0	\$35,800,000	\$35,800,000	\$43,800,000	\$0	\$0	\$0	\$43,800,000
<b>ENTERPRISE FUNDS</b>								
402 Sewer Bond Extension and Improvements	\$52,237,841	\$45,807,900	\$80,754,172	\$11,861,000	\$0	\$0	\$0	\$11,861,000
408 Sewer Bond Construction	4,648,888	0	12,951,986	61,087,000	0	0	0	61,087,000
<b>Subtotal</b>	\$56,886,729	\$45,807,900	\$93,706,158	\$72,948,000	\$0	\$0	\$0	\$72,948,000
<b>TOTAL</b>	\$543,792,366	\$558,409,574	\$1,579,301,156	\$616,934,089	\$151,487,000	\$271,649,203	\$10,014,369	\$183,783,517

<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, the dedication of one penny of the Real Estate Tax, authorized but unissued bonds associated with Public School Construction, and fund balances.

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

<sup>4</sup> Beginning in FY 2006 Fund 200, County Debt Service and Fund 201, School Debt Service were combined.

<sup>5</sup> Reflects capital construction portion of Metro expenditures net of State Aid.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 303, County Construction</b>				
004999	Boys' 90' Athletic Field Lighting (Countywide)	Continuing	\$100,000	Funding to continue the replacement and upgrading of Fairfax County Public Schools (FCPS) boys' baseball field lighting systems used by many County organizations. A standard of 30-foot candles of light in the infield and 20-foot candles of light in the outfield are the recommended levels of lighting. Currently all boys fields have lighting. Funding supports a replacement and repair schedule, as well as improvements to bring older lighting systems up to new standards. Lighting costs are shared with FCPS. FY 2007 funding represents the County's share of total costs and will provide for lighting improvements at Thomas Jefferson High School and Edison High School. Schools receiving improvements are prioritized by FCPS. This effort is being coordinated by the Department of Community and Recreation Services.
005000	Girls' Softball Field Lighting (Countywide)	Continuing	\$100,000	Funding to continue installing lights on FCPS athletic fields and identified County parks used for girls' softball. Staff from the Department of Community and Recreation Services (CRS) continues to work with community sports groups and coordinate with the FCPS and the Fairfax County Park Authority to identify, prioritize and develop plans for addressing girls' softball field lighting requirements. FY 2007 funding provides for softball field lighting installation at Whitman Middle School and Madison High School. This effort is being coordinated by CRS.



## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
005006	Park Maintenance of FCPS Fields (Countywide)	Continuing	\$738,648	Funding is included to support general maintenance at designated FCPS athletic fields. This maintenance effort includes a consistent mowing frequency of 28 times per year at 473 athletic fields (approximately 160 school sites) and provides for aeration and over-seeding to improve turf coverage and reduce the chance of injury. This program was established in an effort to maintain consistent standards among all athletic fields, improve playing conditions and safety standards, and increase user satisfaction. This effort is managed by the Park Authority; however, all field maintenance will be coordinated between the Park Authority and CRS.
005009	Athletic Field Maintenance (Countywide)	Continuing	\$2,280,384	Funding to continue athletic field maintenance efforts on Park Authority athletic fields. Athletic field costs include electricity for lighted facilities and maintenance of lighting systems, water and irrigation system maintenance, and minor ball field repairs. This effort provides for continued personnel and operating costs associated with the program, and is being coordinated by the Fairfax County Park Authority.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
005012	Athletic Services Fee – Field Maintenance (Countywide)	Continuing	\$500,000	<p>Funding for enhanced maintenance of school athletic fields. In addition to General Fund support, an amount of \$251,245 is also included for this program based on the FY 2007 revenue projection, supported by revenue generated from the Athletic Services Fee. This project will provide consolidated funding for an enhanced level of maintenance performed by the Park Authority on Fairfax County Public Schools (FCPS) athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. All funding previously included for spring clean-up of middle and elementary schools and other maintenance provided by the Department of Community and Recreation Services will now be conducted by the Park Authority and accounted for in a single project. The enhanced level of maintenance will provide a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It will also establish post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. The total funding for this program in FY 2007 is \$751,245.</p>
005013	Athletic Services Fee – Turf Field Development (Countywide)	Continuing	\$399,599	<p>Funding to support the Synthetic Turf Development Program. In addition to General Fund support, an amount of \$500,401 is also included for this program based on the FY 2007 revenue projection, supported by revenue generated from the Athletic Services Fee. The total FY 2007 funding of \$900,000 provides funding approximately equal to the value of one field. This program facilitates the development of synthetic turf fields in the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities.</p>

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
007012	SACC Contribution (Countywide)	Continuing	\$750,000	Funding for the annual County contribution to help offset school operating and overhead costs associated with SACC centers. The construction and renovation costs for SACC centers are funded by the FCPS through General Obligation Bonds for which the debt service costs are provided by the County General Fund.
008043	Northern Virginia Community College (Countywide)	Continuing	\$1,007,400	Funding for the annual County 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. Based on a review of capital requirements across the NVCC system, a new procedure for determining annual contribution amounts from each jurisdiction was developed. NVCC has assessed \$1.00 per resident of each jurisdiction, based on census data. FY 2007 funding represents \$1 per capita using the Weldon Cooper Center population figure of 1,007,400.
009400	Land Acquisition Reserve (Countywide)	Continuing	\$1,000,000	Funding 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. This project was created to improve the County's competitiveness in today's market.
009422	Maintenance - CRP (Countywide)	Continuing	\$400,000	Funding provides for recurring maintenance associated with Commercial Revitalization Program (CRP) capital improvements. The CRP was approved by the Board of Supervisors on December 2, 1996. Maintenance projects include landscaping, mowing, trash pick-up, maintenance of bicycle racks, area signs, street furniture, and drinking fountains. Maintenance will be provided in four major revitalization areas in Fairfax County including: Annandale, Route 1, Springfield, and Baileys Crossroads. The inventory of areas maintained in CRP districts continues to increase annually.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
009432	Phone Systems (Countywide)	Continuing	\$229,775	Funding to support phone systems for new facilities. FY 2007 funding supports telecommunications systems at several new facilities including: Crosspointe Fire Station, Fairfax Center Fire Station, Providence District Supervisors Office, Katherine K. Hanley Family Shelter, Oakton Library, and Mott Community Center.
009444	Laurel Hill (Lorton) Development (Mount Vernon)	Continuing	\$579,612	Funding to continue to address property management and development, as well as continued building stabilization mitigation efforts for the Central Max facility, at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government in early 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space. FY 2007 funding will continue to address needs at this site, including a security/maintenance contract, consulting services, structural maintenance and utilities at existing buildings, custodial, planning, engineering positions, asbestos abatement, and demolition of unserviceable buildings. In addition an amount of \$2,603,293 is financed by House Bill 599 state revenues making the total funding in FY 2007, \$3,182,905.
009478	Laurel Hill Cemetery (Mount Vernon)	Continuing	\$75,000	Funding for a feasibility study for a new County cemetery located on Laurel Hill property. Although the current County cemetery has been full for over 10 years, the County has continued to support indigent burials through a contract with a private cemetery. Because there is concern regarding how much longer the vendor will be able to provide available plots, a County owned cemetery may be a more reasonable option for the future.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
009494	Salona Property (Dranesville)	Continuing	\$1,000,000	Funding for the second payment for the Salona property. Based on the Board of Supervisor's approval of the purchase of conservation easement associated with the Salona property on September 26, 2005, an amount of \$1,104,305 will be dedicated to the FY 2007 payment. Initial funding was originally earmarked for Salona in Project 009400, Land Acquisition Reserve; this funding will be used for the FY 2006 payment and the remaining requirement of \$104,305 in FY 2007. The payment will be approximately \$1,000,000 per year for the next 20 years.
009496	Fairfax Family CARE Fund (Countywide)	\$500,000	\$500,000	Funding to support the Fairfax County CARE Fund, a project to address current shortages in low-income assisted living facilities. The Fairfax County CARE Fund is a public/private collaborative partnership that will enable a one-time public investment of \$500,000 to leverage an additional \$2 million in private funds to address the critical shortage in assisted living options for low income seniors and adults with disabilities. Once established, the CARE fund will help develop affordable assisted living options for these individuals.
009497	Long Term Care Non-Profit (Countywide)	\$400,000	\$400,000	Funding to support a new long term care non-profit that will integrate the various long term care support programs in the community, build capacity, and develop a single, coordinated long term care system that will be easier for families to navigate when seeking the most effective care for their loved ones. This organization will help facilitate community participation, assure capacity expansion, support implementation of the Long Term Care Strategic Plan and stimulate collaborative partnerships. It will serve as the focal point for the development of a quality long term care system, leveraging additional resources among providers, consumers, government agencies, nonprofits, for profits, educational institutions, businesses and faith-based organizations to cooperatively develop long term care solutions.

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
009498	Fairfax County Incentive Fund (FCIF)	\$300,000	\$300,000	Funding to support the proposed Fairfax County Incentive Fund (FCIF). The FCIF will aim to widen the array of services available in the community by providing grants to community organizations to stimulate the development of self-sustaining initiatives that will build additional long term care options for seniors and adults with disabilities in underserved communities. Special attention will be paid to ethnic and cultural minorities. This program will be established with an initial \$300,000, and supported by a recurring investment for three years.
009998	Payments of Interest on Conservation Bonds (Countywide)	Continuing	\$100,000	Funding for payment to developers for interest earned on conservation bonds. The County requires developers to make deposits to ensure the conservation of natural resources. Upon satisfactory completion of the project, the developer is refunded the deposit with interest.
<b>Total</b>		<b>\$1,200,000</b>	<b>\$10,460,418</b>	
<b>Fund 312, Public Safety Construction</b>				
009218	Courthouse IT Equipment and Support	\$7,650,150	\$4,755,150	Funding included to support the purchase of systems furniture and loose furniture. Courtroom furnishings, as well as furniture for the jury assembly room, public waiting areas, the law library, the children's room, staff work areas, and the cafeteria are all necessary to make the Judicial Center Expansion fully functional.
<b>Total</b>		<b>\$7,650,150</b>	<b>\$4,755,150</b>	

## Details: Paydown Program (General Fund)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 340, Housing Assistance Program</b>				
014010	Commercial Revitalization (Countywide)	Continuing	\$190,000	Funding for 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	Funding included for staff and administrative costs associated with the continuation of previously approved revitalization projects, and positions responsible for marketing and business activities associated with revitalization activities.
<b>Total</b>		<b>Continuing</b>	<b>\$935,000</b>	

**TOTAL PAYDOWN (GENERAL FUND)**

**\$16,150,568**

## Details: Paydown Program (House Bill 599 and Other Financing)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 303, County Construction</b>				
009416	ADA Compliance - FCPA (Countywide)	Continuing	\$300,000	Funding to continue the implementation of Americans with Disabilities Act (ADA) compliance at Park facilities. FY 2007 funding will support mandated retrofits at Lake Fairfax Park including the outdoor restroom, parking spaces, and an accessible route to the picnic pavilion.
009417	Parks - General Maintenance (Countywide)	Continuing	\$425,000	Funding for major maintenance and repairs at non-revenue generating Park Authority facilities including electrical and lighting systems, security and fire alarm systems, sprinklers, and HVAC improvements. In addition, this project funds roof repairs and the structural preservation of park historic sites. Facilities maintained include 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.
009442	Parks - Grounds Maintenance (Countywide)	Continuing	\$987,076	Funding 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. In addition, grounds maintenance includes contracted mowing of grassy areas at park sites.
009443	Parks - Facilities Maintenance (Countywide)	Continuing	\$470,000	Funding for routine repairs of non-revenue structures (218 buildings totaling over 400,000 square feet) and over 175 pieces of equipment (mowers, tractors, etc.).



## Details: Paydown Program (House Bill 599 and Other Financing)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
009444	Laurel Hill (Lorton) Development (Mount Vernon)	Continuing	\$2,603,293	Funding to continue to address property management and development, as well as continued building stabilization mitigation efforts for the Central Max facility, at the Laurel Hill property. Laurel Hill was transferred to the County by the federal government in early 2002. The property includes approximately 2,340 acres of land and 1.48 million square feet of building space. FY 2007 funding will continue to address needs at this site, including a security/maintenance contract, consulting services, structural maintenance and utilities at existing buildings, custodial, planning, engineering positions, asbestos abatement, and demolition of unserviceable buildings. In addition, an amount of \$579,612 is supported by the General Fund, making the total funding in FY 2007, \$3,182,905.
009495	Emergency Management Initiatives (Countywide)	Continuing	\$700,000	Funding to begin to address on-going and projected County Emergency Planning Initiatives such as updating the County Emergency Operations Plan and the Regional Mitigation Plan, planning for public health outbreaks, updating business operations plans, and several other emergency planning efforts. Many of these initiatives will be supplemented by applied grant funding, however additional support is required in FY 2007 to continue both local and regional emergency planning efforts.
<b>Total</b>		<b>Continuing</b>	<b>\$5,485,369</b>	
<b>Fund 304, Primary and Secondary Road Bond Construction</b>				
064212	TAC Spot Improvements (Countywide)	Continuing	\$1,000,000	Funding to continue the TAC Spot Improvement Program. This initiative supports small projects as approved by the Transportation Advisory Commission and the Board of Supervisors. These projects consist of intersection improvements such as turn lanes, sidewalk and trail connections and bus stop improvements. Generally, these improvements are low-cost, quick-hit projects to improve mobility, enhance safety, and provide relief to transportation bottlenecks throughout the County.
<b>Total</b>		<b>Continuing</b>	<b>\$1,000,000</b>	

## Details: Paydown Program (House Bill 599 and Other Financing)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 307, Sidewalk Construction</b>				
X00407	Sidewalk Replacement/ VDOT Participation (Countywide)	Continuing	\$300,000	Funding to continue the Virginia Department of Transportation (VDOT) Sidewalk Participation Program, which allows VDOT to repair and replace County-maintained sidewalks in concert with existing VDOT construction. The County then reimburses VDOT once repairs are complete. County costs are minimized based on VDOT's ability to implement multiple sidewalk construction contracts simultaneously.
<b>Total</b>		<b>Continuing</b>	<b>\$300,000</b>	
<b>Fund 308, Public Works Construction</b>				
U00005	Survey Network Control Monumentation (Countywide)	Continuing	\$125,000	Funding 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. 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. This project also supports the development and maintenance of an interactive, GIS-based Web site which will provide convenient and cost-effective monumentation information to the County's land development customers.

## Details: Paydown Program (House Bill 599 and Other Financing)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
U00006	Developer Defaults (Countywide)	Continuing	\$450,000	Funding to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The receipt of monies from developer escrow and court judgments and/or compromise settlements may offset these costs. It should be noted there has been an increased level of activity for this program in recent years and current projections this trend will continue. Land Development Services (LDS) anticipates 18 new projects will be identified for resolution in FY 2007. In the past an average of 5 new projects have been identified each year. FY 2007 funding in the amount of \$750,000 is included for road improvements as well as construction of developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue, and \$450,000 is supported by House Bill 599 state revenues.
V00000	Road Viewer Program (Countywide)	Continuing	\$25,000	Funding to continue upgrading roads for acceptance into the State Secondary Road System. Upgrades include survey, engineering, and construction projects within the Board of Road Viewers Program. Once improvements are completed, the need for ongoing County maintenance work is eliminated.
V00001	Road Maintenance Program (Countywide)	Continuing	\$25,000	Funding to continue maintenance on Fairfax County roads which are not currently in the Virginia Department of Transportation (VDOT) Secondary System. This program works to ensure the safe operation of motor vehicles by upgrading and maintaining existing County travelways. The County provides maintenance on identified roads until they are accepted into the VDOT Secondary Road System. In some cases, however, the roadway will never qualify for VDOT inclusion due to physical constraints such as close proximity to a house. Therefore, a certain funding requirement will always be necessary in this project.

## Details: Paydown Program (House Bill 599 and Other Financing)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
V00002	Emergency Road Repairs (Countywide)	Continuing	\$35,000	Funding to support emergency and safety road repairs to County-owned service drives and County-owned stub streets which are currently not accepted by the Virginia Department of Transportation (VDOT) into the state highway system for maintenance. Emergency safety repairs supported through this project include pothole repair, drive surface overlays, sidewalk and curb repairs, traffic and pedestrian signage, and hazardous tree removal.
Z00016	Minor Streetlight Upgrades (Countywide)	Continuing	\$20,000	Funding to support minor upgrades and repairs to existing streetlights that do not meet current Virginia Department of Transportation illumination standards for roadways.
<b>Total</b>		<b>Continuing</b>	<b>\$680,000</b>	
<b>Fund 313, Trail Construction</b>				
002200	Upgrade and Emergency Maintenance of Existing Trails	Continuing	\$100,000	Funding supports emergency maintenance of existing trails. This maintenance addresses safety and hazardous conditions, including, deterioration of trail surfaces, and the replacement and repair of guardrails, handrails, and similar safety items.
<b>Total</b>		<b>Continuing</b>	<b>\$100,000</b>	
<b>Fund 317, Capital Renewal Construction</b>				
003099	Emergency Building Repairs (Countywide)	Continuing	\$500,000	Funding to support emergency repairs, minor renovations, and critical upgrading of various buildings and facilities throughout the County, identified throughout the fiscal year. Projects include emergency repairs to buildings and building equipment, plumbing repairs, minor renovations to electrical and mechanical systems, structural repairs, vandalism abatement, and other non-recurring construction and repair projects.
003100	Fire Alarm Systems (Countywide)	Continuing	\$260,000	Funding to support the replacement of the fire alarm systems at the Springfield Warehouse and New Beginnings, which are experiencing frequent failure when tested.

## Details: Paydown Program (House Bill 599 and Other Financing)

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
009133	Carpet Replacement (Countywide)	Continuing	\$275,000	Funding to complete the phased carpet replacement at the Herrity Building. Carpet in this facility has exceeded its useful life and is an advanced state of deterioration.
009136	Parking Lot and Garage Repairs (Countywide)	Continuing	\$100,000	Funding to support parking lot resurfacing at prioritized County facilities. This amount will support emergency and annual pothole repairs.
009151	HVAC/ Electrical Systems (Countywide)	Continuing	\$1,180,000	Funding to support the evaluation, design, repair, and upgrade of HVAC and electrical systems in identified County facilities. FY 2007 funding in the amount of \$1,180,000 is included for HVAC replacement at prioritized County facilities, based on the severity of problems and lack of alternative funding sources. This funding level will provide for HVAC replacement and electrical repairs at several County facilities including Patrick Henry Library (\$350,000), Tyson's Pimmit Library (\$80,000), Pohick Library (\$100,000), and the Joseph Willard Health Center (\$100,000). It also provides \$550,000 for a new Uninterruptible Power Supply (UPS) system which supports the major information technology components/servers in the County's data center in the Government Center. All of these repairs have been classified as safety-imminent repairs or as critical systems beyond their useful life in risk of failure.
009431	Generator Replacement Program (Countywide)	Continuing	\$134,000	Funding for the emergency generator replacement program. This program was established to address the replacement of generators that have outlived their useful life. FY 2007 funding is included to replace the generators at both the Massey Building (\$68,000) and the Franconia Volunteer Fire Station (\$66,000).
<b>Total</b>		<b>Continuing</b>	<b>\$2,449,000</b>	

**TOTAL HOUSE BILL 599 STATE REVENUES**

**\$10,014,369**

**TOTAL PAYDOWN PROGRAM**

**\$26,164,937**

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 318, Stormwater Management Program</b>				
BH9000	Belle Haven Creek Watershed Plan (Mount Vernon, Lee)	\$100,000	\$100,000	This project supports the development of countywide watershed management plans with a goal of completing all 30 plans by FY 2010. These plans identify strategies and projects that will improve water quality and wildlife habitat, and provide increased community stewardship opportunities in support of state and federal requirements and to the County's commitment to the Chesapeake Bay 2000 agreement. Funding is included to support planning activities associated with the Belle Haven Creek watershed.
CA8000	Cameron Run Watershed Projects (Braddock, Lee, Mason, Mount Vernon, Providence)	\$1,895,000	\$1,500,000	As management plans are developed for each of the 30 watersheds within the County, projects are identified that will restore and protect the County's streams. These projects improve water quality, wildlife habitat, and provide increased community stewardship opportunities in support of state/federal requirements and the County's commitment to the Chesapeake Bay 2000 agreement. Implementation includes such practices as public education campaigns, street/parking lot sweeping, acquisition of conservation easements, buffer restoration, wetlands restoration, conversion of stormwater management ponds to Best Management Practice (BMP) facilities, stream restoration, and installation of Low Impact Development (LID) features. Implementation strategies and goals are developed on a watershed basis. Funding is included for improvements identified in the Cameron Run watershed management plan.

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
CU8000	Cub Run Watershed Projects (Sully, Springfield)	\$1,555,000	\$1,500,000	Funding is included for improvements identified in the Cub Run watershed management plan.
DC8000	Kingstowne Monitoring (Lee)	Continuing	\$300,000	Funding to support ongoing monitoring and maintenance requirements associated with the Kingstowne environmental program. This program was established by the Board of Supervisors in June 1985 and was intended to continue until completion of the Kingstowne Development. In FY 2002, the program was expanded to include the water quality monitoring requirements of the U.S. Army Corps of Engineers for the development of the South Van Dorn Street extension.
DC9000	Dogue Creek Watershed Plan (Lee, Mount Vernon)	\$200,000	\$200,000	Funding is included to complete the planning activities associated with the Dogue Creek watershed.
DF8000	Difficult Run Watershed Projects (Dranesville, Hunter Mill, Providence, Springfield, Sully)	\$1,500,000	\$1,500,000	Funding is included for improvements identified in the Difficult Run watershed management plan.
FM9000	Four Mile Run Watershed Plan (Dranesville, Mason)	\$100,000	\$100,000	Funding is included to complete the planning activities associated with the Four Mile Run watershed.
FX1000	Storm Drainage Program Contingency (Countywide)	Continuing	\$1,060,000	Funding to address significant potential requirements that cannot be identified in advance. The County's MS4 permit will expire in January 2007. While negotiations on permit renewal are just beginning, the potential for program additions remains likely. In addition, during FY 2007, a total of 18 watershed management plans will be under development or complete and implementation should be moving forward at a rapid pace. Program contingency funding will allow the County to adequately address those needs in permit renewal, implementation, or other program areas that will result from these new initiatives. This program will also allow the County to respond to countywide stormwater issues, as well as to problems identified during the year that are not part of existing plans.

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
FX3000	Stormwater Program Support (Countywide)	Continuing	\$250,000	The County's aggressive stormwater implementation program, and resulting increase in projects, requires additional field inspection, stormwater analysis, and construction quality control. Contract employees will be assigned to work under the direction of County staff, and perform inspection, testing, research and analysis, utility coordination, and project close-out.
FX4000	Dam Safety Projects (Countywide)	Continuing	\$2,450,000	Funding to meet state permit requirements, and to support assessment and monitoring of dams, and associated dam repair activities. The Virginia Department of Conservation and Recreation (DCR) regulates 15 dams that are maintained by the Department of Public Works and Environmental Services (DPWES). In order to obtain the required permit, the County must perform enhanced inspections of all dams and address safety requirements. In addition, the County also maintains in excess of 1,000 non-classified dams that require assessment and associated repair activities. Funding is included for dam safety related maintenance activities for all County-maintained dams. It is anticipated that as the level and frequency of inspections is increased, additional maintenance requirements will be identified.
FX5000	Stormwater Management Facilities (Countywide)	\$1,980,000	\$1,130,000	Funding supports a comprehensive engineering and inspection assessment of the public and private stormwater management infrastructure as required under the County's MS4 permit. This work includes field inspection activities, punch list development, private owner training, coordination, and outreach, enforcement, and construction quality control of rehabilitation activities.



## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
FX6000	Infrastructure Reinvestment Program (Countywide)	\$8,980,000	\$5,580,000	Funding supports a comprehensive inspection, design, and contract administration program to rehabilitate, upgrade, and replace dilapidated County storm drainage infrastructure. The County storm drainage network consists of over 1,400 miles of pipe and in excess of 45,000 drainage structures. Much of this drainage system is nearing the end of its useful life. The initial program includes assessment and upgrade of approximately 50 miles of pipe, which represents approximately 3.5 percent of the total infrastructure and a 28-year inspection cycle. In the future, it is anticipated that approximately 5 percent of the drainage network is to be assessed and upgraded annually.
FX7000	Municipal Separate Storm Sewer Permit (Countywide)	Continuing	\$1,740,000	Funding supports activities associated with the Virginia Pollutant Discharge Elimination System Municipal Separate Storm Sewer System (MS4) permit, which is required as part of the Clean Water Act amendments of 1987. The permit mandates implementation of a water quality management program. The MS4 discharge permit is considered a 5-year renewal of the National Pollutant Discharge Elimination System permit and was approved in January 2002. Activities include water quality testing, watershed master planning, improvement programs, and development of the GIS-based storm sewer system inventory. Permit activities are also affected by other state and federal mandates, including Total Maximum Daily Loads, the Chesapeake 2000 Agreement, and the Virginia Tributary Strategies. The County's MS4 permit will expire in January 2007. While negotiations on permit renewal are just beginning, the potential for program additions remains likely.
FX8000	Emergency Watershed Projects (Countywide)	Continuing	\$90,000	Funding supports the correction of emergency drainage problems, engineering studies, and construction to alleviate flooding problems of a recurring or emergency nature that arise during the fiscal year. Due to their emergency nature, these drainage problems cannot be identified in advance.

## Details: Real Estate Tax Revenue Associated with One Penny

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
LH8000	Little Hunting Creek Watershed Projects (Lee, Mount Vernon)	\$4,260,000	\$1,500,000	Funding is included for improvements identified in the Little Hunting Creek watershed management plan.
PH8000	Popes Head Creek Watershed Projects (Braddock, Springfield)	\$3,055,000	\$1,500,000	Funding is included for improvements identified in the Popes Head Creek watershed management plan.
PM8000	Pimmit Run Watershed Projects (Dranesville, Providence)	\$1,620,000	\$500,000	Funding is included for improvements identified in the Pimmit Run watershed management plan.
PN9000	Pond Branch Watershed Plan (Dranesville)	\$900,000	\$900,000	Funding is included to complete the planning activities associated with the Pond Branch watershed.
<b>Total</b>		<b>\$26,145,000</b>	<b>\$21,900,000</b>	
<b>Fund 319, The Penny for Affordable Housing Fund</b>				
014196	Affordable/ Workforce Housing Projects (Countywide)	Continuing	\$21,900,000	Funding supports the preservation of affordable housing. This funding is supported by the approximate value of one penny from the County's Real Estate Tax. Funding is provided to meet the Board of Supervisors' goal to preserve 1,000 units of affordable housing and create 200 new affordable units by the end of FY 2007. Between 1997 and 2004, the County lost 1,300 affordable units that have been converted into luxury condominiums or market-rate apartments.
<b>Total</b>		<b>Continuing</b>	<b>\$21,900,000</b>	

**TOTAL REAL ESTATE TAX ASSOCIATED WITH ONE PENNY**

**\$43,800,000**

## Details: General Obligation Bonds

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 302, Library Construction</b>				
004842	Thomas Jefferson Community Library (Mason)	\$6,158,198	\$5,106,000	Funding supports the renovation and expansion of the existing library facility. The Thomas Jefferson Library opened in 1962 and is projected to have an 8.7 percent growth in population by 2020. Renovations will include expanding the current 10,300 square foot library to approximately 16,500 square feet to provide adequate space, address the need for additional quiet space, and provide for modern technology requirements. FY 2007 funding included for construction costs was approved as part of the fall 2004 bond referendum.
004843	Richard Byrd Community Library (Lee)	\$7,272,009	\$7,215,000	Funding supports the renovation and expansion of the existing library facility. The Richard Byrd Library opened in 1965 and is projected to have a 28.8 percent growth in population by 2020. Renovations will include expanding the current 10,000 square foot library to approximately 18,200 square feet to provide adequate space, address the need for additional quiet space, and provide for modern technology requirements. FY 2007 funding for the design, permitting work and construction of the library was approved as part of the fall 2004 bond referendum.
004844	Dolley Madison Community Library (Dranesville)	\$8,180,209	\$6,820,000	Funding supports the renovation and expansion of the existing library facility. The Dolley Madison Library opened in 1967 and is projected to have a 13.3 percent growth in population by 2020. Renovations will include expanding the current 10,630 square foot library to approximately 19,250 square feet to provide adequate space, address the need for additional quiet space, and provide for modern technology requirements. A feasibility study has also been completed to evaluate the relocation of the Dranesville District Supervisors' office to this facility, although funding to support this relocation has not yet been identified. FY 2007 funding provides for the construction of the library and was approved as part of the fall 2004 bond referendum.

## Details: General Obligation Bonds

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
004845	Martha Washington Community Library (Mount Vernon)	\$8,077,278	\$8,027,000	Funding supports the renovation and expansion of the existing library facility. The Martha Washington Library opened in 1969 and is projected to have a 29.7 percent growth in population by 2020. Renovations will include expanding the current 10,220 square foot library to approximately 18,000 square feet to provide adequate space, address the need for additional quiet space, and provide for modern technology requirements. Funding provides for the final design, permitting, utility work and construction of the library and was approved as part of the fall 2004 bond referendum.
<b>Total</b>		<b>\$29,687,694</b>	<b>\$27,168,000</b>	
<b>Fund 306, Northern Virginia Regional Park Authority</b>				
NA	County Contribution	\$0	\$2,500,000	Funding to support 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. FY 2007 represents the third year of County contributions associated with the 2004 referendum.
<b>Total</b>		<b>\$0</b>	<b>\$2,500,000</b>	
<b>Fund 309, Metro Operations and Construction</b>				
NA	NA	Continuing	\$13,735,000	General Obligation Bond funding to support the 106-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars and buses.
<b>Total</b>		<b>Continuing</b>	<b>\$13,735,000</b>	

## Details: General Obligation Bonds

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 311, County Bond Construction</b>				
04A005	Less Secure Shelter II (Providence)	\$4,399,000	\$3,599,000	General Obligation Bond funding supports the design and construction of a new two story, approximately 12,500 square-foot Less Secure Shelter II. This 12-bed facility will provide short-term shelter care for court-ordered residential placement of youth who require out of home placement. The new structure will be constructed on the existing site and will be linked to the existing structure. The project is funded from the fall 2004 Human Services Bond Referendum.
<b>Total</b>		<b>\$4,399,000</b>	<b>\$3,599,000</b>	
<b>Fund 390, Public School Construction</b>				
NA	NA	Continuing	\$104,485,000	General Obligation Bond funding included to support school design and construction. For details, see the <a href="#">FY 2007 Superintendent's Proposed Budget</a> .
<b>Total</b>		<b>Continuing</b>	<b>\$104,485,000</b>	

**TOTAL GENERAL OBLIGATION BONDS**

**\$151,487,000**

## Details: Wastewater Management System

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 402, Sewer Construction Improvements</b>				
I00351	Pump Station Renovations (Countywide)	Continuing	\$961,000	Funding supports the renovation of pumping stations within the Wastewater Management Program. FY 2007 funding provides for the replacement and upgrade of five generators at pumping stations throughout the county due to water damage caused during Hurricane Isabel. This funding will also ensure proper operations in the wastewater treatment plant during power outages.
X00445	Integrated Sewer Metering (Countywide)	Continuing	\$100,000	Funding for the Wastewater Management's metering program to ensure proper reporting of wastewater flow between jurisdictions. Flows must be monitored to: determine when the lines are nearing maximum capacity, detect groundwater inflow/infiltration, allow proper billing under interjurisdictional agreements for sewage treatment and comply with Virginia Water Control Board regulations requiring metering at all trunk sewer junctions. FY 2007 will provide for the replacement of five meters based on the agency's metering replacement schedule.
X00826	Extension Projects (Countywide)	Continuing	\$2,050,000	Funding for the completion of sewer extension and improvement projects in those areas of the County with chronic septic systems failures. FY 2007 funding provides for the first year of costs to install approximately 12,000 linear feet of eight-inch sanitary sewer line. This funding will partially address septic failures for 87 dwellings on River Oaks Road as recommended by the Health Department. It is anticipated that additional funding will be required in FY 2008 to complete this project.
X00905	Replacement and Transmission (Countywide)	Continuing	\$8,750,000	Funding for the systematic rehabilitation of the County's sanitary sewer lines. Funding of \$8,750,000 includes \$7,000,000 for the recurring repair, replacement and renovation of 20 miles of sewer lines using predominantly "no dig" technologies. In addition, \$1,750,000 is included for sewer line realignment of approximately 15 line segments throughout the County to correct hydraulic problems and prevent sewer backups/overflows.
<b>Total</b>		<b>Continuing</b>	<b>\$11,861,000</b>	

## Details: Wastewater Management System

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 408, Sewer Bond Construction</b>				
G00902	DC Treatment Blue Plains (Countywide)	\$47,883,784	\$8,743,000	Funding supports the payment to DC Washington Sanitation Authority (DCWASA) for Fairfax County's share of the projected costs associated with upgrades to the 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. FY 2007 funding is required to meet the County's obligation and is based on the projected construction schedule. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. Construction requirements will be offset by the planned sale of sewer bonds in FY 2007.
G00904	Arlington Treatment Plant Upgrade (Countywide)	\$6,750,000	\$6,750,000	Funding supports the expansion and improvement of the Arlington County Wastewater Treatment Plant. The Fairfax County Board of Supervisors renewed the service agreement with Arlington County in July 1994 for the purchase of permanent sewage treatment capacity allocation of three million gallons per day in the expanded and improved Arlington Wastewater Treatment Plant. FY 2007 funding is required to meet the County's obligation and is based on the current construction schedule. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. Construction requirements will be offset by the planned sale of sewer bonds in FY 2007.
I00906	ASA Plant Improvements (Countywide)	\$12,351,000	\$12,351,000	Funding to support the payment to the Alexandria Sanitation Authority for Fairfax County's 60 percent share of construction costs associated with plant upgrades to the Alexandria Wastewater Treatment Plant. FY 2007 funding provides for the County's share and is based on the current construction schedule. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. Construction requirements will be offset by the planned sale of sewer bonds in FY 2007.

## Details: Wastewater Management System

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
J00901	LCSA Plant Upgrade (Countywide)	\$1,500,000	\$1,500,000	Funding supports the payment to the Loudon County Sanitation Authority (LCSA) for Fairfax County's share of capacity costs associated with the new Broad Run Treatment Plant. The County plans to initially purchase 1 mgd of the plant capacity and purchase 2 mgd of additional capacity by 2015. Funding provides for the County's FY 2007 share based on the current construction schedule. FY 2007 represents the first year of payments to LCSA.
N00322	Noman M. Cole, Jr. Pollution Control Plant Upgrades	\$142,366,503	\$17,243,000	Funding supports upgrades to the Noman M. Cole, Jr. Pollution Control Plant to meet nitrogen removal standards. Currently, the plant has the capabilities of meeting the current nitrogen removal standard of 8.0 milligrams per liter. However, the state has changed the standard to 3.0 milligrams per liter. In order to meet the 3.0 milligrams per liter limit, an upgrade of the plant's current nitrogen removal process will be required. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. Construction requirements will be offset by the planned sale of sewer bonds in FY 2007.
X00911	Noman M. Cole, Jr. Pollution Control Plant Renovations	\$106,829,000	\$14,500,000	Funding supports the repair, replacement, and renovation of facilities at the Noman M. Cole, Jr. Pollution Control Plant to maintain efficient operations and meet permit requirements. FY 2007 funding specifically supports the carbon replacement of the plant's filter systems, surge suppression of voltage, spikes, incinerator rehabilitation, treatment clarifiers and grit building rehabilitation, installation of backup generators, the final phase of the sludge dewatering facility replacement and the stormwater management plan to control the plant's stormwater runoff. Initial design expenditures were funded in Fund 402, Sewer Construction Improvements. Construction requirements will be offset by the planned sale of sewer bonds in FY 2007.
<b>Total</b>		<b>\$317,680,287</b>	<b>\$61,087,000</b>	

**TOTAL WASTEWATER MANAGEMENT SYSTEM**

**\$72,948,000**



## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 110, Refuse Disposal</b>				
174006	Citizen Disposal Facility (Countywide)	\$3,774,875	\$2,800,000	Funding for the completion of Phase II of the Citizen Disposal Facility including the redesign of the facility and necessary infrastructure repairs.
<b>Total</b>		<b>\$3,774,875</b>	<b>\$2,800,000</b>	
<b>Fund 113, McLean Community Center</b>				
003601	MCC Improvements (Dransville)	\$1,971,635	\$63,000	Funding supports the replacement of three HVAC units, upgrade of the security alarm key pads and wiring, sound boards for the DuVal studio and the relocation of stairs to the loft in the scene shop.
<b>Total</b>		<b>\$1,971,635</b>	<b>\$63,000</b>	
<b>Fund 144, Housing Trust Fund</b>				
013908	West Ox Group Home (Countywide)	\$900,000	\$800,000	Funding included as a planning factor for the rehabilitation of two aging group homes.
014013	Development Fund (Countywide)	Continuing	\$100,000	Funding included as a planning factor to determine the financial feasibility of projects by non-profits and for profits.
014042	Tier Two Predevelopment (Countywide)	Continuing	\$50,000	Funding included as a planning factor for further project feasibility studies by non-profits and for profits. Initial studies are conducted using Tier One funds.
014142	Reserve for Emergencies and Opportunities (Countywide)	Continuing	\$200,000	Funding included to increase the set-aside for housing opportunities and emergencies.
0014191	Rehabilitation of FCRHA Properties (Countywide)	Continuing	\$500,000	Funding included as a planning factor to rehabilitate FCRHA non-public housing residential properties in order to maintain property safety and neighborhood quality of life standards.
014192	Housing Preservation Initiative (Countywide)	Continuing	\$200,000	Funding included to support recommendations made by the Housing Preservation Action Committee relating to the preservation and rehabilitation of existing affordable housing stock throughout the County.
<b>Total</b>		<b>\$900,000</b>	<b>\$1,850,000</b>	

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 301, Contributed Roadway Improvement Fund</b>				
007700	Fairfax Center Reserve (Providence)	Continuing	\$715,179	Funding is based on anticipated contributions and pooled interest income for roadway construction in Fairfax Center area.
008800	Centreville Reserve (Sully)	Continuing	\$84,981	Funding is based on anticipated contributions and pooled interest income for roadway construction in Centreville area.
009900	Miscellaneous Contributions (Countywide)	Continuing	\$1,882,169	Funding is based on anticipated contributions and pooled interest income for miscellaneous roadway improvements.
009911	Tysons Corner Reserve (Providence)	Continuing	\$819,789	Funding is based on anticipated contributions and pooled interest income for roadway construction in Tysons Corner area.
<b>Total</b>		<b>Continuing</b>	<b>\$3,502,118</b>	

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 303, County Construction</b>				
005012	Athletic Services Fee - Field Maintenance (Countywide)	Continuing	\$251,245	Funding for enhanced maintenance of school athletic fields based on the FY 2007 revenue projection, supported by revenue generated from the Athletic Services Fee. In addition, an amount of \$500,000 in General Fund support, is also included for this program. This project will provide consolidated funding for an enhanced level of maintenance performed by the Park Authority on Fairfax County Public Schools (FCPS) athletic fields, and will directly apply revenue generated by the Athletic Services Fee to the athletic field maintenance program. All funding previously included for spring clean-up of middle and elementary schools and other maintenance provided by the Department of Community and Recreation Services will now be conducted by the Park Authority and accounted for in a single project. The enhanced level of maintenance will provide a consistent mowing frequency schedule for high school diamond fields, as well as diamond field infield preparation twice a week for all elementary, middle and high school fields. It will also establish post-season field treatment standards and a maintenance schedule for recently completed irrigation and lighting projects on FCPS fields. The total funding for this program in FY 2007 is \$751,245.
005013	Athletic Services Fee - Turf Field Development (Countywide)	Continuing	\$500,401	Funding to support the Synthetic Turf Development Program, based on the FY 2007 revenue projection, supported by revenue generated from the Athletic Services Fee. In addition, an amount of \$399,599 General Fund support is also included for this program. The total FY 2007 funding of \$900,000 provides funding approximately equal to the value of one field. This program facilitates the development of synthetic turf fields in the County. Fields are chosen through a review process based on the need in the community, projected community use, and the field location and amenities.

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
005014	Athletic Services Fee – Custodial Support (Countywide)	Continuing	\$192,511	Funding for custodial support for indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility. Beginning in FY 2006, revenue generated from the Athletic Services Fee is used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. This project is entirely supported by revenue generated from the Athletic Services Fee and managed by the Department of Community and Recreation Services.
<b>Total</b>		<b>Continuing</b>	<b>\$944,157</b>	
<b>Fund 308, Public Works Construction</b>				
U00006	Developer Defaults (Countywide)	Continuing	\$300,000	Funding to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The receipt of monies from developer escrow and court judgments and/or compromise settlements may offset these costs. It should be noted there has been an increased level of activity for this program in recent years and current projections this trend will continue. Land Development Services (LDS) anticipates 18 new projects will be identified for resolution in FY 2007. In the past an average of 5 new projects have been identified each year. FY 2007 funding in the amount of \$750,000 is included for road improvements as well as construction of developer default projects that will be identified throughout the fiscal year. Of this amount, \$300,000 is projected in developer default revenue, and \$450,000 is supported by House Bill 599 state revenues.
<b>Total</b>		<b>Continuing</b>	<b>\$300,000</b>	

## Details: Other Financing

Project Number	Project Name (District)	Total Project Estimate	FY 2007 Funded	Description
<b>Fund 390, Public School Construction</b>				
NA	NA	Continuing	\$51,101,022	Funding is included for various school construction projects financed from Parent Teachers Association/Parent Teachers Organization receipts, the carryover of bond funds, and transfers from Fund 090, Public School Operating Fund. For details, see the <u>FY 2006 Superintendent's Proposed Budget</u> .
<b>Total</b>		<b>Continuing</b>	<b>\$51,101,022</b>	

**TOTAL OTHER FINANCING**

**\$60,560,297**



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# Trends and Demographics

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## Trends and Demographics

### HOUSEHOLD TAX ANALYSES

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 2001 to FY 2007. This period provides five years of actual data, estimates for FY 2006 based on year-to-date experience, and projections for FY 2007. Historical dollar amounts are converted to FY 2007 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 3.1 percent from FY 2001 to FY 2005. Preliminary projections for inflation in FY 2006 and FY 2007 are based on a forecast of 3.0 percent using the November 2005 issue of the Blue Chip Economic Indicators, and adjusting for the relatively higher rate of inflation that has occurred in the Washington area, compared nationally.

### HOUSEHOLD TAXATION TRENDS: SELECTED CATEGORIES FY 2001 - FY 2007

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 \$5,799.67 in selected County taxes in FY 2007, \$410.02 more than FY 2006 after adjusting for inflation. From FY 2001 to FY 2007, the inflation adjusted increase in selected County taxes for the "typical" household is \$1,736.59, or an average annual increase of 6.1 percent. Note that taxes paid in FY 2001 through FY 2007 reflect the Personal Property Tax Relief Act of 1998 (PPTRA), which reduced an individual's Personal Property Tax liability by 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through FY 2007. The PPTRA applies to vehicles valued up to \$20,000 owned by individuals.

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

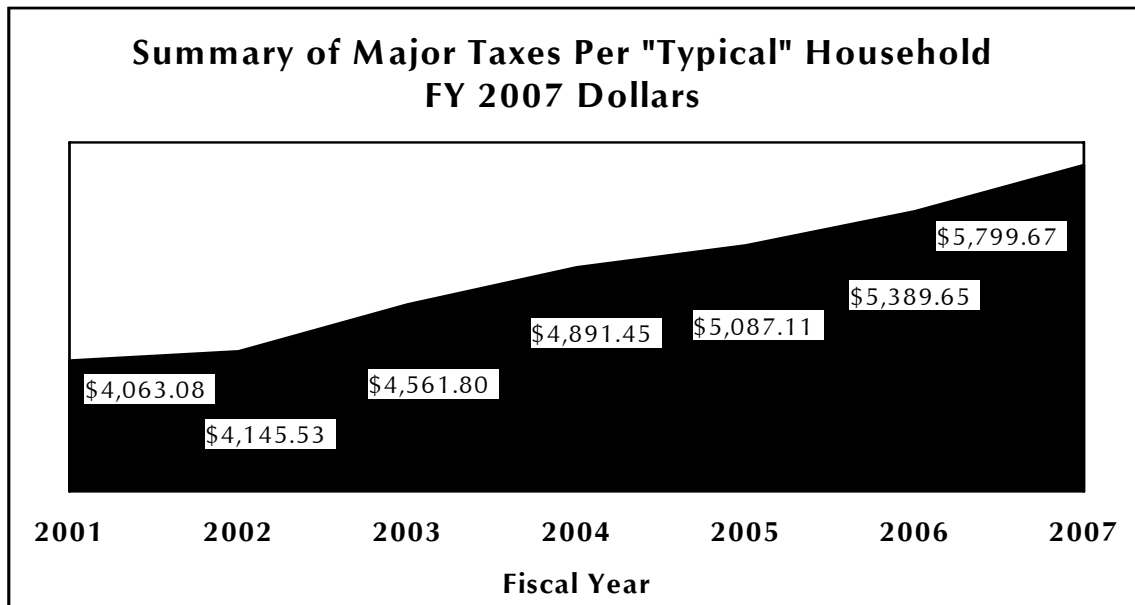
	Number of Households	Real Estate Tax in FY 2007 Dollars	Personal Property Tax in FY 2007 Dollars <sup>1</sup>	Sales Tax in FY 2007 Dollars	Consumer Utility Tax in FY 2007 Dollars	Total Taxes in FY 2007 Dollars <sup>1</sup>
<b>FY 2001</b>	358,149	\$3,063.91	\$447.09	\$446.11	\$105.97	\$4,063.08
<b>FY 2002</b>	363,677	\$3,376.61	\$263.73	\$403.80	\$101.39	\$4,145.53
<b>FY 2003</b>	366,585	\$3,804.70	\$265.47	\$392.68	\$98.95	\$4,561.80
<b>FY 2004</b>	370,322	\$4,111.16	\$268.74	\$417.30	\$94.25	\$4,891.45
<b>FY 2005</b>	377,600	\$4,331.73	\$250.84	\$415.21	\$89.33	\$5,087.11
<b>FY 2006<sup>2</sup></b>	384,149	\$4,619.46	\$259.11	\$424.23	\$86.85	\$5,389.65
<b>FY 2007<sup>2</sup></b>	390,811	\$5,028.94	\$261.92	\$425.10	\$83.71	\$5,799.67

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the State's Personal Property Tax Relief program. FY 2001 include reductions of 47.5 percent and FY 2002 through FY 2007 include a 70.0 percent reduction. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.



## Trends and Demographics



### Real Estate Tax Per "Typical" Household

	Mean Assessed Value of Residential Property	Tax Rate per \$100	Tax per Household	Tax per Household in FY 2007 Dollars
<b>FY 1991</b>	\$196,514	\$1.11	\$2,181.31	\$3,307.96
<b>FY 2001</b>	\$208,126	\$1.23	\$2,559.95	\$3,063.91
<b>FY 2002</b>	\$234,749	\$1.23	\$2,887.41	\$3,376.61
<b>FY 2003</b>	\$276,945	\$1.21	\$3,351.03	\$3,804.70
<b>FY 2004</b>	\$321,238	\$1.16	\$3,726.36	\$4,111.16
<b>FY 2005</b>	\$361,334	\$1.13	\$4,083.07	\$4,331.73
<b>FY 2006<sup>1</sup></b>	\$448,491	\$1.00	\$4,484.91	\$4,619.46
<b>FY 2007<sup>1</sup></b>	\$540,746	\$0.93	\$5,028.94	\$5,028.94

<sup>1</sup> Estimated.

As shown in the preceding table, Real Estate Taxes per "typical" household are expected to increase \$544.03 between FY 2006 and FY 2007 to \$5,028.94, not adjusting for inflation. This increase is result of higher residential property assessments offset with a 7 cent reduction in the Real Estate Tax rate.

Since FY 2001, Real Estate Taxes have increased \$2,468.99 or an average annual increase of 11.9 percent per year, not adjusting for inflation. Adjusted for inflation, Real Estate Taxes per "typical" household are \$1,965.03 higher than FY 2001, an average annual increase of 8.6 percent. Since FY 1991, Real Estate Taxes have increased an average of 2.7 percent per year after adjusting for inflation. The Real Estate Tax rate is proposed to decrease from \$1.00 per \$100 of assessed value to \$0.93 per \$100 of assessed value in FY 2007. This tax decrease represents a savings of \$378.52 per "typical" household as compared to the rate of \$1.00 per \$100 of assessed value. Cumulatively since FY 2002, the tax rate has been reduced 30 cents which equates to \$3,295.36 less than what the typical residential taxpayer would have paid under the \$1.23 rate each year.

## Trends and Demographics

### Personal Property Tax Per "Typical" Household

	Personal Property Taxes Attributed to Individuals	Number of Households	Tax per Household	Tax per Household in FY 2007 Dollars	After PPTRA	
					Adjusted Tax per Household <sup>1</sup>	Adjusted Tax per Household in FY 2007 Dollars <sup>1</sup>
<b>FY 2001</b>	\$254,831,615	358,149	\$711.52	\$851.60	\$373.55	\$447.09
<b>FY 2002</b>	\$273,395,166	363,677	\$751.75	\$879.12	\$225.53	\$263.73
<b>FY 2003</b>	\$285,711,943	366,585	\$779.39	\$884.90	\$233.82	\$265.47
<b>FY 2004</b>	\$300,683,961	370,322	\$811.95	\$895.80	\$243.59	\$268.74
<b>FY 2005</b>	\$297,598,959	377,600	\$788.13	\$836.13	\$236.44	\$250.84
<b>FY 2006<sup>2</sup></b>	\$322,120,479	384,149	\$838.53	\$863.69	\$251.56	\$259.11
<b>FY 2007<sup>2</sup></b>	\$341,199,179	390,811	\$873.05	\$873.05	\$261.92	\$261.92

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the State's Personal Property Tax Relief program. FY 2000 and FY 2001 include reductions of 27.5 percent and 47.5 percent, respectively; and, FY 2002 through FY 2007 include a 70.0 percent reduction. 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 2000 through FY 2007 reflect the Commonwealth of Virginia's Personal Property Tax Relief Act (PPTRA), which reduced an individual's Personal Property Tax payment by 47.5 percent in FY 2001, and 70.0 percent in FY 2002 through FY 2006. It should be noted that a 70 percent reduction has also been assumed in FY 2007. However, beginning in FY 2007, statewide reimbursements will be capped at \$950 million. Each locality will receive a percentage allocation from this fixed amount determined by the locality's share of statewide tax year 2005 collections. Based on County staff analysis, the effective state reimbursement percentage is expected to be between 60 percent and 70 percent which means the taxpayers' share may increase.

The tax per household analysis shown above 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 2007, the "typical" household is estimated to pay \$261.92 in Personal Property Taxes (based on a 70 percent State share), or \$111.63 less than was paid in FY 2001, not adjusting for inflation. When adjustments are made for inflation, the "typical" household is projected to pay \$185.17 less in FY 2007 than FY 2001. There have been no changes to the Personal Property Tax rate of \$4.57 per \$100 of assessed value for individuals during the FY 2001 to FY 2007 period, except for mobile homes and boats which are taxed at the prevailing Real Estate Tax rate each fiscal year.

## Trends and Demographics

### Sales Tax Per "Typical" Household

	Total Sales Tax	Number of Households	Tax per Household	Tax per Household in FY 2007 Dollars
<b>FY 2001</b>	\$133,492,619	358,149	\$372.73	\$446.11
<b>FY 2002</b>	\$125,577,043	363,677	\$345.30	\$403.80
<b>FY 2003</b>	\$126,785,250	366,585	\$345.85	\$392.68
<b>FY 2004</b>	\$140,070,124	370,322	\$378.24	\$417.30
<b>FY 2005</b>	\$147,781,944	377,600	\$391.37	\$415.21
<b>FY 2006<sup>1</sup></b>	\$158,222,129	384,149	\$411.88	\$424.23
<b>FY 2007<sup>1</sup></b>	\$166,133,236	390,811	\$425.10	\$425.10

<sup>1</sup> Estimated.

As shown in the table above, FY 2007 Sales Tax paid per household is estimated to be \$425.10 or \$52.37 more than FY 2001, not adjusting for inflation. This represents an average annual increase of just 2.2 percent since FY 2001. Taking inflation into account, Sales Tax paid per household has dropped \$21.01 over the same period.

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.

### Consumer Utility Taxes Per "Typical" Household

	Total Consumer Utility Taxes Paid by Residential Consumers	Number of Households	Tax per Household	Tax per Household in FY 2007 Dollars
<b>FY 2001</b>	\$31,711,021	358,149	\$88.54	\$105.97
<b>FY 2002</b>	\$31,530,699	363,677	\$86.70	\$101.39
<b>FY 2003</b>	\$31,949,053	366,585	\$87.15	\$98.95
<b>FY 2004</b>	\$31,637,279	370,322	\$85.43	\$94.25
<b>FY 2005</b>	\$31,795,110	377,600	\$84.20	\$89.33
<b>FY 2006<sup>1</sup></b>	\$32,389,825	384,149	\$84.32	\$86.85
<b>FY 2007<sup>1</sup></b>	\$32,713,723	390,811	\$83.71	\$83.71

<sup>1</sup> Estimated.

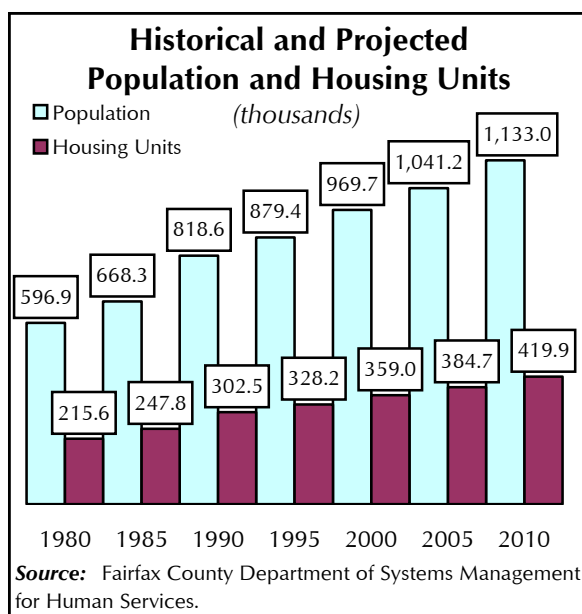
Based on data from the utility companies, it is estimated that residential consumers pay approximately 43.0 percent of the Electric Taxes, 73.0 percent of the Gas Taxes, and 25.0 percent of the Telephone Taxes received by the County. In FY 2007, the "typical" household will pay an estimated \$83.71 in Consumer Utility Taxes, \$4.83 less than in FY 2001 without adjusting for inflation. From FY 2001 to FY 2007, the "typical" household has experienced an average annual decrease of 3.9 percent, or \$22.26 over the period, adjusted for inflation.

# Trends and Demographics

## DEMOGRAPHIC TRENDS

Demographic trends strongly influence Fairfax County's budget. Changing demographics or population characteristics affect both the cost 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 year 2004 has been updated to include the 2004 American Community Survey where data are available.

## Population and Housing



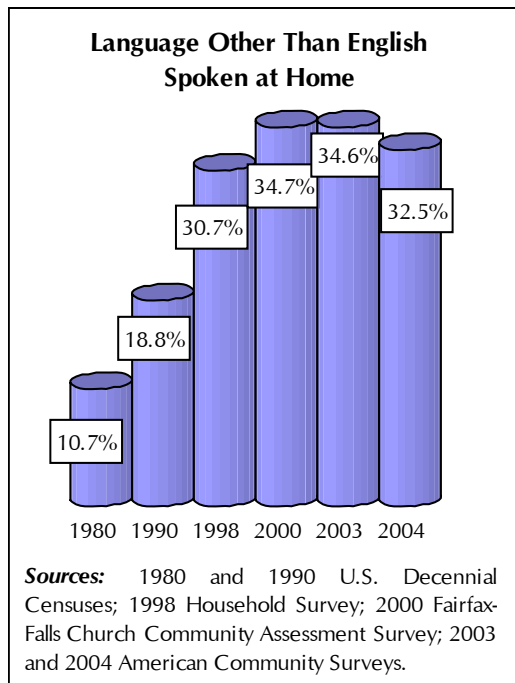
Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. Fairfax County experienced dramatic population growth during the 1980s, adding an average of more than 22,000 residents per year. This growth moderated during the 1990s to average growth just over 15,000 residents per year. 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. The County's population growth has continued to moderate. Between 2000 and 2005, the County added an average of 14,300 residents per year.

In 2005, Fairfax County had an estimated population of 1,041,200 residents. The population is expected to grow to 1,058,900 in 2006, 1,077,000 in 2007 and 1,133,000 in 2010. From 1980 to 1990, the number of housing units in Fairfax County increased more rapidly

(40 percent) than population (37 percent). This was due to the construction boom of the 1980s. Between 1990 and 2000, housing units grew at 18.7 percent, just slightly above population growth of 18.5 percent. From 2000 to 2005; this trend continued, population growth at 7.4 percent exceeded housing unit growth of 7.2 percent. Projected increases in population and housing units through 2010 show a continuation of the trend where growth in housing units tracks closely with or exceeds population growth. For 2005 through 2010, population and housing units are anticipated to grow 8.8 percent and 9.1 percent, respectively. This trend reversal has contributed to the limited supply of available housing and is a factor in rising real estate assessments. Many County programs, such as fire prevention, transit, water and sewer, are impacted by the number of housing units. Other program areas such as libraries, recreation, and schools, are impacted more by the growth in population.

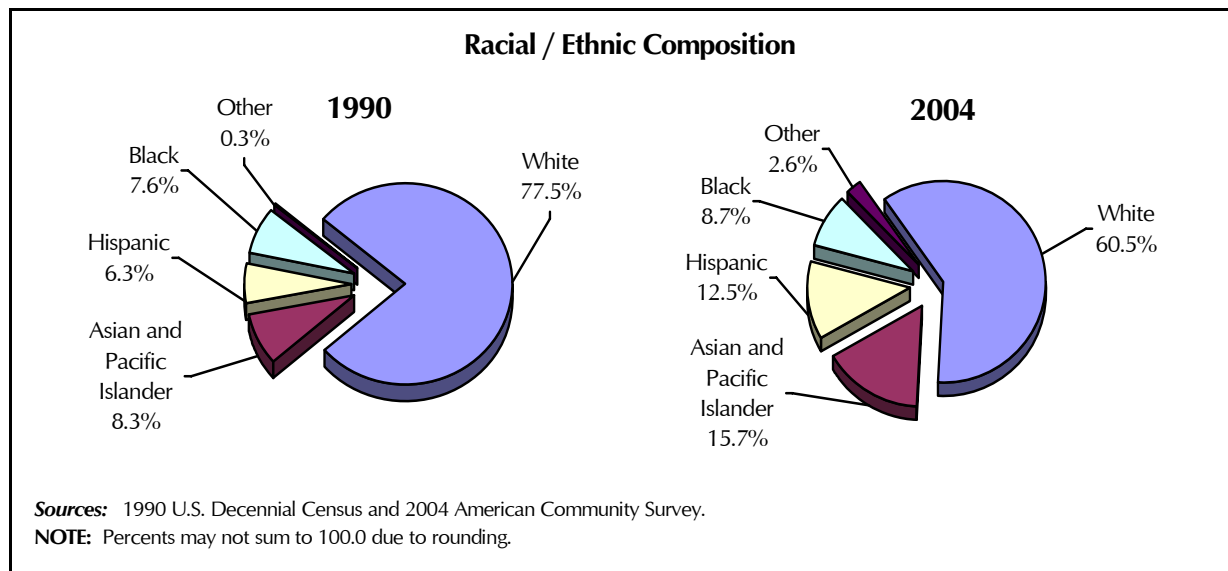
# Trends and Demographics

## Cultural Diversity



Fairfax County has a very diverse population. As of 2004, the number of persons, age 5 years and older, speaking a language other than English at home has increased dramatically since 1980 to over 300,000 residents. 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 2004, almost a third of the County's residents, 32.5 percent, 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. For example, the Fairfax County Public Schools have experienced rapid growth in English for Speakers of Other Languages (ESOL) programs. Between FY 1995 and FY 2005 total public school membership increased 17 percent while ESOL enrollment increased 167 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 2004, these groups comprised almost 40 percent of County 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 80 percent speak a language other than English at home. As Fairfax County's population continues to become more diverse, the percentage of persons speaking a language other than English at home is anticipated to continue to increase over the next five years.

# Trends and Demographics

## Population Age Distribution

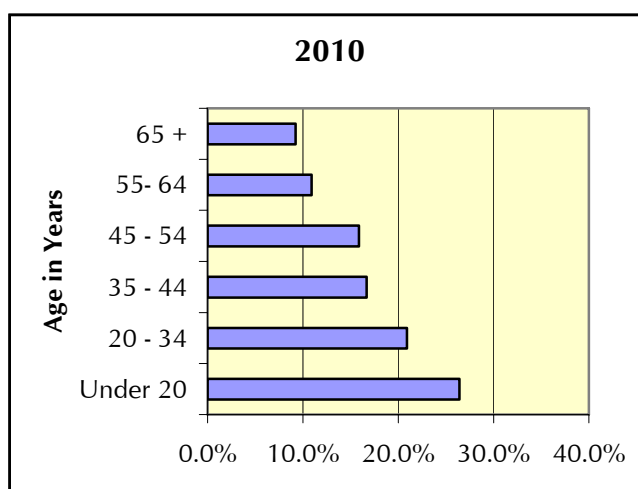
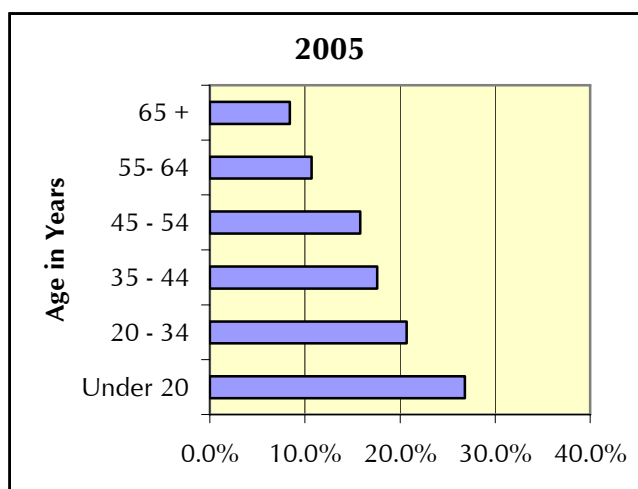
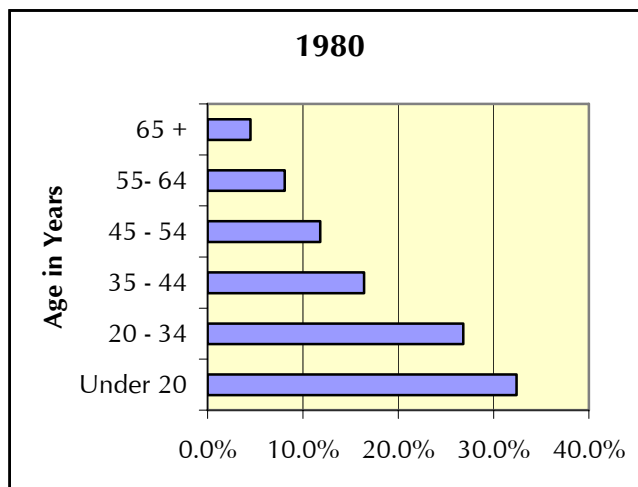
Fairfax County's population has grown steadily older since 1980. This trend is projected to continue through 2010. Although children age 19 years and younger grew by over 100,000 between 1980 and 2005, they became a smaller proportion of total population, dropping from 32.4 percent of the population to 26.8 percent. This trend is expected to continue through 2010, with their overall share decreasing slightly. As baby boomers age, the percentage of the population of 20 to 34 year olds and adults age 35 to 44 years will shrink by 2010.

The number of adults age 45 to 54 years expanded rapidly between 1980 and 2005 as the first "baby boomers" reached their fifties. This age group's steep growth trend will moderate in the coming years. Between 2005 and 2010, the number persons age 45 to 54 will remain steady as the last of the "baby boom" generation enters this age group and the oldest "baby boomers" move to the next age group.

The most briskly growing group between 1980 and 2005 was seniors age 65 years and older. Seniors are expected to continue to be 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 and will impact revenue as more people reach the age eligible to apply for Real Estate Tax Relief. 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 probability of being involved in traffic accidents.

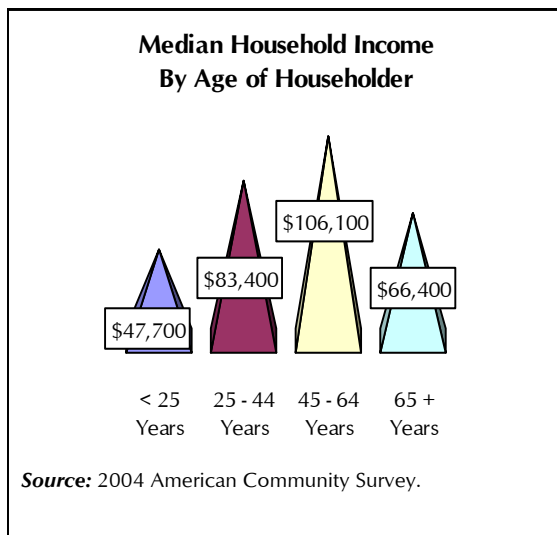
Population Age Distribution



Sources: 1980 U.S. Decennial Census; 2005 and 2010 Fairfax County Department of Systems Management for Human Services.

# Trends and Demographics

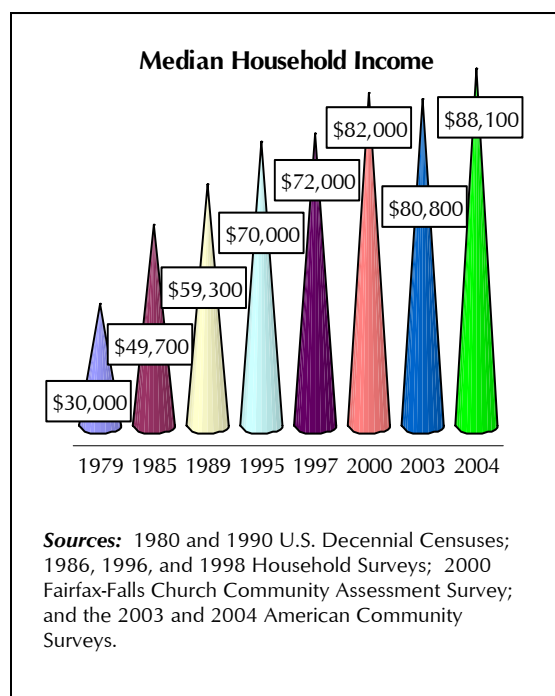
## Household Income



Fairfax County tax revenues also are affected by population age distributions. Income peaks among persons 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, which affects a myriad of tax categories such as the Real Estate Tax and Recordation Taxes. With their higher incomes, they also have greater discretionary income for spending on goods and services, thereby increasing revenue from sales taxes. The median income for heads of households between the ages of 45 and 64 was \$106,100 in 2004.

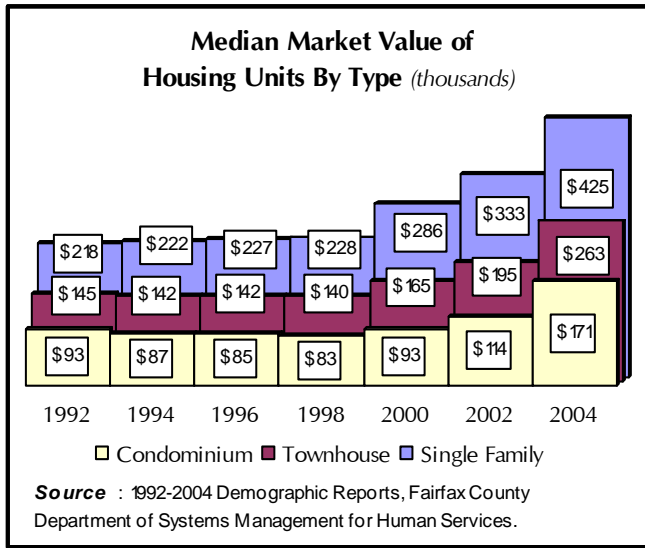
The median household income of households headed by a person age 65 or older falls to \$66,400. A population containing a larger number of seniors, age 65 and older, will put downward pressure on tax revenues. These senior households have less discretionary income to spend, on average, own fewer motor 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 7.1 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 2.5 percent between 1989 and 1997. This trend continued between 1997 and 2003 as inflation adjusted median household income increased 1.9 percent. However, median household income grew robustly to \$88,100 in 2004, a 9.0 percent increase over 2003. In 2004, Fairfax County possessed the highest median household income for counties with a population of 250,000 or more. In addition, among the 37 counties with populations of 1 million or greater in 2004, Fairfax County was only one of two that showed an increase in median household income.



Income growth does not affect Fairfax County tax revenues directly because localities in Virginia do not tax income; however, revenues are indirectly affected because changes in income impact the County’s economic health. Tax categories affected by income include Sales Tax receipts, Residential Real Estate Taxes and Personal Property Taxes.

# Trends and Demographics



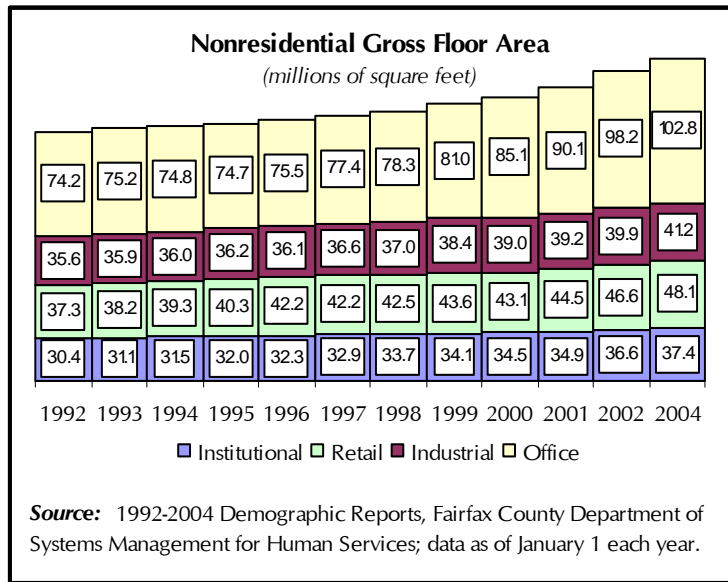
## Median Market Value of Housing

The median market values of single family, townhouse, and apartment condominium housing increased dramatically through the 1980s but waned throughout the 1990s. Prices started to rebound in 1999. By 2004, the median market value of single family homes, which comprise nearly 50 percent of the County's total housing units, rose dramatically to \$424,945, an increase of \$92,000 in two years. The median market value of townhouses also increased considerably to \$263,340 and apartment style condominium values increased to \$171,363. The 2004 average rental complex rent was \$1,157.

In FY 2007, Real Estate Tax revenue makes up nearly 60 percent of all General Fund Revenues and residential properties comprise the majority of the value of the Real Estate Tax base. Thus, the residential housing market has a very strong impact 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 2004, as the median market value of all housing units is \$349,000 or 4.3 times the median household income of \$88,100.

## Nonresidential Space

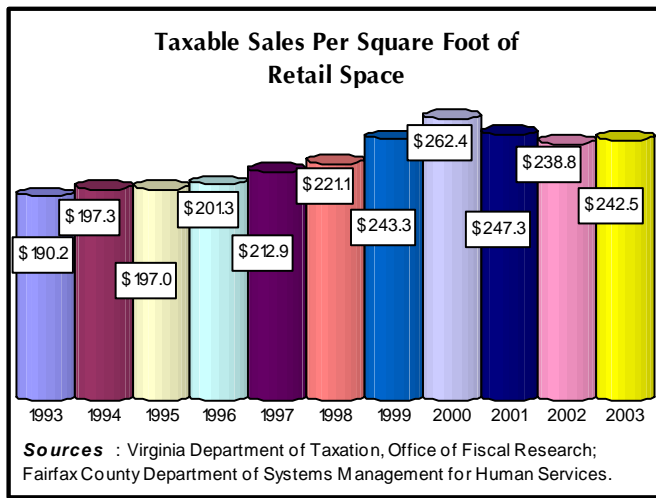
The amount and value of nonresidential space in Fairfax County has a major impact on revenues and expenditures. Business activity affects Real Estate Tax revenues, business Personal Property Tax revenues, Business, Professional and Occupational License Tax revenues, Sales Tax revenues and Consumer Utility Tax revenues. Business expansion also affects expenditures for water and sewer services, transportation improvements and services, police and fire services, and refuse disposal. Since 1992, the total nonresidential gross floor area in Fairfax County has increased by 51.9 million square feet. Retail and office space have comprised most of this growth. Specifically, retail space increased by 10.8 million square feet and office space increased by 28.6 million square feet. Growth in the amount of nonresidential space in the County generally indicates an increase in the County's business base and thus, an increase in Real Estate Tax revenues. The impact on County revenues will also be influenced by factors such as vacancy rates and the income generating ability of the nonresidential space.





# Trends and Demographics

## Taxable Sales Per Square Foot of Retail Space



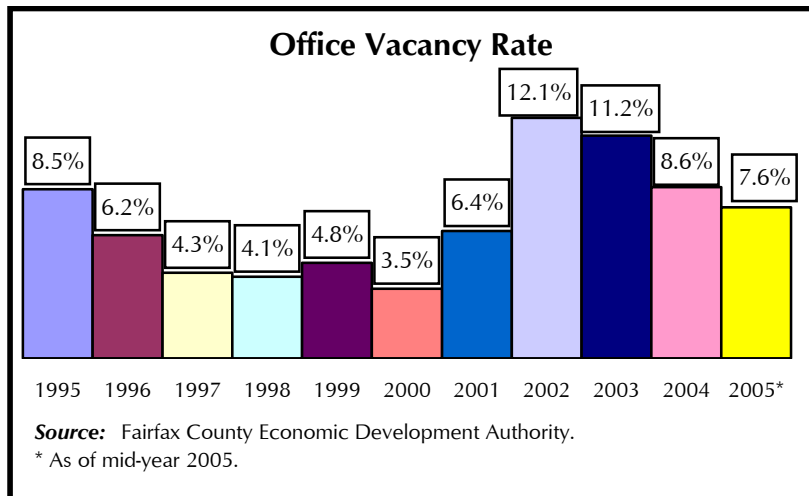
Taxable sales per square foot of retail space are an indicator of the health of the retail sales market in Fairfax County and a gauge of the income generating potential of retail space. After decreasing during the 1991-1992 recession, 1994 retail square footage returned to a level experienced in the late 1980s. In calendar year 1995, total taxable sales increased 2.2 percent but taxable sales per square foot of retail space exhibited a slight drop to \$197.0 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 \$262.4, 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. After declining for two consecutive years in 2001 and 2002, taxable sales per square foot of retail space increased in 2003 to \$242.5. However, the 2003 level remains below the levels reached between 1999 and 2001.

## Office Vacancy Rates

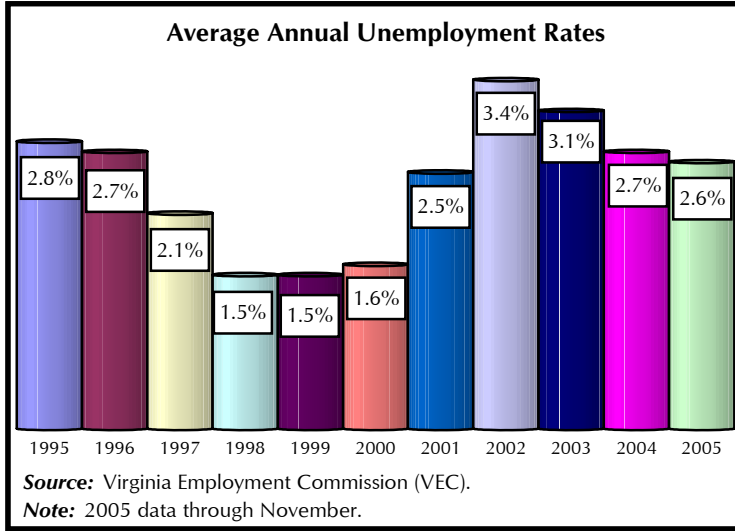
Due to overbuilding, Fairfax County had a glut of office space in the late 1980s and early 1990s. According to the Fairfax County Economic Development Authority (EDA), office vacancy rates peaked at 18.3 percent in 1990 and steadily declined through 2000 when the rate fell to 3.5 percent—the lowest office vacancy rate in more than 15 years. The low office vacancy rate was attributable to high demand for space especially by technology related firms during the “tech boom” of the late 1990s. The vacancy rate dropped in 2000 despite an increase in office



inventory of more than 5.2 million square feet over the year. By 2002, however, the office vacancy rate more than tripled as a result of the economic slow-down, particularly in the technology sector. The vacancy rate improved in 2003, and again in 2004, declining to 8.6 percent – the first time since 2001 that the office vacancy rate fell below 10 percent. As of mid-year 2005, the office vacancy rate dropped even further, to 7.6 percent – the lowest rate since 1996. The improved office vacancy rate is attributable to the growth in the consulting, defense contracting and government services industries. As of mid-year 2005, Fairfax County’s vacancy rate was lower than the rates for Los Angeles, Chicago and Atlanta. In addition, as vacancy rates continue to decline, speculative development is anticipated to increase. EDA anticipates 14 buildings totaling 1.2 million square feet to be delivered in 2006. Various sub-markets in the County may have higher or lower vacancy rates. Including sublet space, the office vacancy rate for mid-year 2005 is 10.1 percent, down from 11.6 percent recorded at year-end 2004. These trends impact tax revenues from office properties, which comprised 44.8 percent of the gross floor area of all nonresidential property.

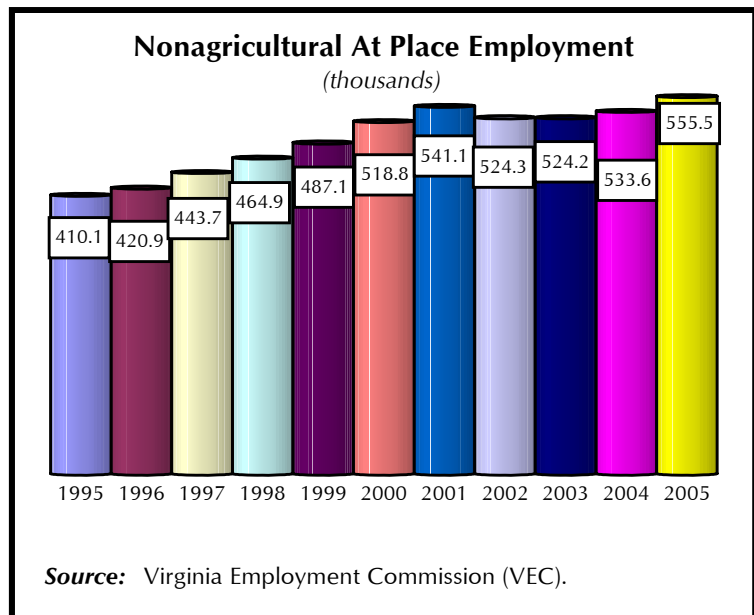
# Trends and Demographics

## Employment



Unemployment rates indicate the health of the Fairfax County economy by showing how many Fairfax County residents who desire to work but are unable to find employment. Residents of Fairfax County have experienced relatively low unemployment rates even during business cycle recessions. The annual unemployment rate in 1998 and 1999 was 1.5 percent—the lowest rate in over a decade. Unemployment increased in 2002 to the highest level since 1994, 3.4 percent, due to the effects of the September 11 attacks and a decline in the technology sector. As the availability of jobs grew and employment increased due to a rebound in economic activity, primarily spurred by an increase in federal procurement, the unemployment rate fell to 3.1 percent in 2003 and to 2.7 percent in 2004. The average unemployment rate for Fairfax County through November 2005 has remained relatively unchanged at 2.6 percent.

At place employment provides an indication of the number of jobs generated by businesses located in Fairfax County. 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 approximately 131,000 positions from 1995 to 2001 and unemployment rates fell dramatically. From 2001 to 2003, however, Fairfax County employment dropped 16,900 and the unemployment rate rose. Employment began to rebound in 2004, with the number of jobs increasing to approximately 533,600, an increase of almost 10,000 jobs. As of March 2005, the number of jobs increased to 555,500. This represents an increase of 22,000 jobs in Fairfax County over March 2004.



# Financial Forecast

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This section includes:

- ▶ *Financial Forecast for FY 2008 and FY 2009 (Page 200)*
- ▶ *Revenue Assumptions (Page 200)*
- ▶ *Disbursement Assumptions (Page 204)*

# Financial Forecast

## Financial Forecast

The following forecast provides preliminary projections for FY 2008 and FY 2009 by maintaining the FY 2007 Advertised Budget Plan Real Estate Tax rate of \$0.93 and limiting increases in County expenditures to 5.0 percent and the transfer to the Fairfax County Schools to 6.0 percent as directed by Budget Guidelines for FY 2007 adopted by the Board of Supervisors on August 1, 2005. FY 2007 budget decisions made by the Board of Supervisors that have a future year impact could significantly change the projections for FY 2008 and FY 2009. The current forecast projects County total revenue growth of 5.78 percent in FY 2008 and 5.49 percent in FY 2009. These rates of growth are due to projected moderating increases in real estate property values and other revenue categories. Excluding Real Estate Tax revenue, all other categories are anticipated to increase just 1.6 percent and 1.7 percent in FY 2008 and FY 2009, respectively. This forecast shows surpluses of \$59.6 million in FY 2008 and \$71.6 million in FY 2009. These balances will provide the Board of Supervisors the flexibility to meet increasing service requirements and to provide real estate tax relief.

## Revenue Assumptions

Revenue estimates for FY 2008 and FY 2009 are based on a review of current and projected local and national economic conditions. Most economists expect that the national economy will continue to expand during the forecast period but at more moderate rates than 2005. Real economic growth, as measured by the Gross Domestic Product (GDP), increased 3.5 percent in 2005. In the fourth quarter of 2005; however, economic growth slowed to a rate of just 1.1 percent, the weakest pace in three years. After seesawing during 2005, the Consumer Confidence Index, an indicator of future consumer spending, rose in January to its highest level since June 2002. The U.S. Leading Index of Economic Indicators rose slightly in December 2005. During the year, the Leading Index grew at a 1.9 percent average annual rate, down from 6.2 percent in 2004. The trend in the Leading Index indicates that the national economy should continue to expand but at a modest rate.

Growth in the Fairfax County economy, as measured by real Gross County Product (GCP), slowed in 2005 to 5.2 percent from the 6.2 percent experienced in 2004. Dr. Stephen Fuller, the County's economic advisor, projects lower economic growth in each year 2006 through 2009 as economic forces that fueled robust growth in 2004, such as rapid federal spending, and low interest rates are expected to moderate. Dr. Fuller forecasts that the Fairfax County economy will expand at rates of 4.2 percent and 4.1 percent in 2006 and 2007, respectively. During the forecast period, economic growth is expected to moderate further to 3.8 percent in FY 2008 and 3.7 percent in FY 2009. An estimated 24,000 net new jobs were created in Fairfax County in 2005, down from 27,400 in 2004. Dr. Fuller projects that job creation will continue to slow in 2006 to 22,500 and to 21,000 in 2007. This level of job growth still represents one of the strongest job markets in the nation.

Residential equalization, the reassessment of existing property, increased 20.57 percent in FY 2007, the sixth year of double-digit increases in Fairfax County residential assessments. Since FY 2001, the mean assessed value of a home in Fairfax County has risen approximately 160 percent. The combination of strong job growth fueled by federal government spending, a limited supply of homes and historically low interest rates have all contributed to rising home prices and therefore residential assessments. Recent indicators, however, suggest that the housing market may be cooling. While the average sales price continued to rise over 20 percent, the number of homes sold was down 2,439, or 9.8 percent, in 2005 according to the Northern Virginia Association of Realtors (NVAR). In addition, the number of days that a home is on the market has increased. In December 2005, a home in Fairfax County was on the market for an average of 38 days, up from an average of 20 days for all of 2004.

# Financial Forecast

## FY 2008 and FY 2009 FINANCIAL FORECAST (millions)

	FY 2005 ACTUAL	FY 2006 REVISED	FY 2007 ADVERTISED	FY 2008 FORECAST	FY 2009 FORECAST
Available Beginning Balance	\$99.26	\$120.36	\$0.00	\$0.00	\$0.00
Reserves Balance	53.08	57.17	61.95	63.65	68.97
<b>REVENUE:</b>					
Real Estate Taxes	\$1,637.90	\$1,770.77	\$1,978.88	\$2,149.58	\$2,318.97
Personal Property Taxes <sup>1</sup>	473.93	492.35	523.08	523.08	523.08
Other Local Taxes	463.17	488.49	506.19	518.62	531.82
Permits, Fees, and Licenses	27.96	32.11	33.55	34.22	34.90
Fines and Forfeitures	15.52	14.97	15.24	15.55	15.86
Revenue from Use of Money/Property	30.20	65.08	70.69	76.67	84.02
Charges for Services	47.54	52.72	55.57	56.68	57.81
Revenue from the Commonwealth <sup>1</sup>	83.91	82.80	85.00	85.54	86.10
Revenue from the Federal Govt.	46.02	44.04	44.05	44.05	44.05
Recovered Costs/Other Revenue	7.25	6.82	7.21	7.21	7.21
<b>TOTAL REVENUE</b>	<b>\$2,833.40</b>	<b>\$3,050.16</b>	<b>\$3,319.45</b>	<b>\$3,511.19</b>	<b>\$3,703.83</b>
<b>TRANSFERS IN</b>	<b>1.67</b>	<b>2.60</b>	<b>2.41</b>	<b>2.47</b>	<b>2.53</b>
<b>TOTAL RECEIPTS</b>	<b>\$2,835.07</b>	<b>\$3,052.76</b>	<b>\$3,321.86</b>	<b>\$3,513.66</b>	<b>\$3,706.36</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,987.41</b>	<b>\$3,230.29</b>	<b>\$3,383.81</b>	<b>\$3,577.31</b>	<b>\$3,775.33</b>
<b>DIRECT EXPENDITURES:</b>					
Personnel Services	\$552.87	\$625.24	\$670.71	\$704.24	\$739.45
Operating Expenses	334.70	358.40	344.43	361.66	379.74
Worked Performed for Others	(40.73)	(41.23)	(42.65)	(44.79)	(47.03)
Capital Equipment	5.59	4.14	3.08	3.23	3.39
Fringe Benefits	152.98	176.48	190.99	200.54	210.56
<b>TOTAL DIRECT EXPENDITURES</b>	<b>\$1,005.42</b>	<b>\$1,123.03</b>	<b>\$1,166.55</b>	<b>\$1,224.88</b>	<b>\$1,286.12</b>
<b>TRANSFERS OUT:</b>					
Schools	\$1,322.37	\$1,431.34	\$1,517.22	\$1,608.25	\$1,704.75
G O Debt (County)	98.72	98.72	112.81	119.05	126.65
G O Debt (Schools)	126.53	130.28	142.69	157.80	161.20
CSB	82.07	90.98	96.31	101.12	106.18
Metro	18.14	21.32	21.32	24.51	28.19
Paydown Construction	60.58	41.11	16.15	45.00	45.00
County Transit	21.36	24.15	30.70	32.23	33.84
Other Transfers	51.66	70.45	62.74	65.87	69.17
Stormwater Management Program <sup>2</sup>	0.00	17.90	0.00	0.00	0.00
Housing Flexibility Fund <sup>2</sup>	0.00	17.90	0.00	0.00	0.00
Information Technology	11.42	15.78	16.04	30.00	30.00
Revenue Stabilization	11.62	14.60	0.00	0.00	0.00
Transportation Requirements	0.00	0.00	0.00	20.00	20.00
Increased Utility/Energy Costs	0.00	0.00	0.00	20.00	20.00
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,804.46</b>	<b>\$1,974.52</b>	<b>\$2,015.96</b>	<b>\$2,223.84</b>	<b>\$2,344.97</b>
<b>TOTAL DISBURSEMENTS</b>	<b>\$2,809.88</b>	<b>\$3,097.54</b>	<b>\$3,182.51</b>	<b>\$3,448.72</b>	<b>\$3,631.10</b>
<b>ENDING BALANCE</b>	<b>\$177.53</b>	<b>\$132.75</b>	<b>\$201.29</b>	<b>\$128.59</b>	<b>\$144.23</b>
Managed Reserve	57.17	61.95	63.65	68.97	72.62
Other Reserves <sup>3</sup>	35.52	70.80	137.64	0.00	0.00
<b>TOTAL AVAILABLE</b>	<b>\$84.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$59.61</b>	<b>\$71.61</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>As of the FY 2007 Advertised Budget Plan, one penny of the Real Estate Tax rate dedicated to these funds will be reflected as revenue in the funds rather than as a transfer from the General Fund.

<sup>3</sup>For more information on Other Reserves, see the FY 2007 Advertised General Fund Statement in the Financial, Statistical and Summary Tables section of this document.

## Financial Forecast

A review of various independent analyses of the Washington Area housing market indicates that the cooling of the housing market is expected to continue. By comparing home prices to incomes, the Local Market Monitor estimated that homes in the Washington Area are overvalued by 37 percent. This is more than double the estimate made last year that indicated the area was 17 percent overvalued. An analysis of the national housing market by National City Corporation and Global Insight agreed that Washington area home prices are overvalued. In their report, *House Prices in America* it was noted "If home prices are overvalued then, by definition, the risk of a price correction is high." A market risk index, published by PMI Mortgage Insurance Company in January 2006, estimates that the Washington Metropolitan Area has a 34.5 percent chance of experiencing home price declines in the next two years. Fiserv Lending Solutions goes so far as to predict a price decline of 1.7 percent in 2006 for the metro area. Analysis by the National Association of Realtors (NAR); however, contradicts this conclusion. In a November 2005 report, *Home Price Analysis for Washington-Arlington-Alexandria*, NAR indicated that due to strong job growth and a limited supply of homes, there is little danger of a housing bust in the area. Local economists and executives that follow the Washington Metropolitan Area were surveyed in February 2006 by *The Washington Post*. Estimates of changes in single family home prices in 2006 varied considerably ranging from -8.3 percent to +13.3 percent. The median of the projections was just 4.6 percent.

Based on current statistics that show a cooling of the housing market and the analyses noted above, staff has been cautious in the projection of home price appreciation in 2006 and 2007 which will impact Real Estate Tax revenue in FY 2008 and FY 2009. The Financial Forecast assumes that residential equalization, the reassessment of existing property, will increase at rates of 7.00 percent in FY 2008 and 6.50 percent in FY 2009. This is down from 20.57 percent in FY 2007.

The nonresidential real estate market continued to improve in 2005. During the first half of 2005, 4.9 million square feet of office space was leased, down from the 5.3 million square feet leased during the last half of 2004 but demand for office space remains strong and total leased space in 2005 is expected to exceed 9.5 million square feet for the third consecutive year. The County's overall office vacancy rate declined from the 8.6 percent at year-end 2004 to 7.6 percent as of mid-year 2005. Including sublet space, the mid-year 2005 office vacancy rate was 10.1 percent, down from 11.6 percent in 2004. In FY 2007, existing nonresidential property assessed values experienced a robust increase of 16.64 percent after a strong increase of 12.74 percent in FY 2006. As a result of improving office vacancy rates and recent sales activity, the value of Office Elevator properties (mid- and high-rises), which comprise 39.3 percent of the nonresidential tax base, rose 24.16 percent in FY 2007. Office vacancy rates are expected to continue to improve during the forecast period as a result of business expansion and job growth. Based on the current rate of absorption, there is only about an 18 month supply of office space available. However, as of year-end 2005, an additional 2.1 million square feet in 24 buildings were under construction.

The value of Hotel property advanced a hearty 25.54 percent in FY 2007 on top of the 15.34 percent increase experienced in FY 2006. Lower rates of growth are projected in Hotel property over the next two years as occupancy rates drop slightly in response to the additional availability of rooms as three new hotels are under construction which will increase hotel room inventory by 478. The Retail and Regional Malls categories rose 18.56 and 42.24 percent, respectively in FY 2007. Growth in these categories is expected to be lower during FY 2008 and FY 2009 in response to slower growth in the economy. Overall, the value of existing nonresidential properties is anticipated to experience moderate increases of 7.50 percent in FY 2008 and 7.00 percent in FY 2009.

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 2008 and FY 2009 as a result of diminishing buildable land in the County. Overall, increases due to new construction are projected to be 1.55 percent in FY 2008 and 1.30 percent in FY 2009 compared to an increase of 2.94 percent in FY 2007. Incorporating equalization and new construction, the real estate tax base is expected to experience an overall increase of 8.65 percent in FY 2008 and 7.90 percent in FY 2009 compared to the 22.70 percent increase experienced in FY 2007.

## Financial Forecast

The FY 2008 and FY 2009 Forecast assumes that the projected value of one penny of the Real Estate Tax rate will continue to be dedicated to The Penny for Affordable Housing Fund and the Stormwater Management Program. The estimated value of the penny is \$23.7 million in FY 2008 and \$25.6 million in FY 2009.

FY 2007 Current Personal Property Tax revenue, which represents 15.8 percent of total FY 2007 General Fund revenue, is anticipated to experience growth of 5.6 percent in FY 2007. 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. Under the originally approved plan, taxes paid by individuals were to be reduced on the first \$20,000 of value over a five-year period ending in FY 2003. However, due to the State's lower than anticipated General Fund revenue growth and the unanticipated growth in required PPTRA funding, the reimbursement rate has remained at 70 percent since FY 2002. The 2004 General Assembly approved legislation that continued a 70 percent reimbursement rate in FY 2006, but capped statewide Personal Property Tax reimbursements at \$950 million in FY 2007. Each locality will receive a percentage allocation from this fixed amount determined by the locality's share of statewide tax year 2005 collections. In FY 2007, the effective state reimbursement percentage is expected to be between 60 and 70 percent, thus potentially increasing the taxpayer's share of the tax or reducing revenue to the County. Because the impact of the State cap in FY 2008 and FY 2009 is uncertain, no growth in Personal Property Tax revenue has been assumed for FY 2008 and FY 2009.

Growth in revenue categories that are sensitive to economic conditions such as Business, Professional and Occupational Licenses (BPOL) and Sales Tax is expected to slow from the FY 2007 rate. BPOL revenue and Sales Tax receipts are projected to rise 4.5 percent during the forecast period down from a projected 5.0 percent in FY 2007. Recordation and Deed of Conveyance taxes, which are paid for recording deeds are anticipated to fall in FY 2008 and FY 2009, as the housing market continues to cool down.

Interest earned on investments is expected to rise in FY 2008 and FY 2009 based on a forecast of gradual increases in interest rates and growth in the County's investment portfolio. Since February 2005, the Federal Reserve has raised interest rates nine times, from 2.5 to 4.5 percent as of January 2006. In minutes released from the January meeting, the Federal Reserve indicated that continued increases in interest rates may be necessary in order to provide economic growth and stable prices. Changes in the federal funds rate will directly impact the yield earned on the County's investment portfolio. The average annual yield on investments was just 1.72 percent in FY 2005; however, based on current interest rates, the yield on the County investments is expected to rise to 2.23 percent in FY 2006 and to 3.0 percent in FY 2007. During the forecast period, the yield on investments is expected to continue to increase with projections of 4.3 percent in FY 2008 and 4.5 percent in FY 2009.

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 rise 1.7 percent in FY 2007. Revenue from the Commonwealth and Federal Governments is expected to slightly rise 0.4 percent each year of the forecast. Since the majority of the revenue from the state and federal governments are reimbursements associated with expenditure requirements, any additional increase in revenue is expected to be more than offset with expenditure increases.

The Permits, Fees and Regulatory Licenses category is anticipated to increase \$4.1 million in FY 2006, primarily due to proposed fee increases in Zoning Fees and Land Development Services (LDS) Fees including issuing building permits and inspections. During FY 2007, the second phase of LDS fee adjustments will be implemented, resulting in an increase of \$1.4 million. In FY 2008, LDS fees are projected to remain at their FY 2007 level. It should be noted that the expectation that LDS's Building and Permit fee revenue will not increase assumes a continuation of the same level of building activity projected to be achieved in FY 2007 and should not be viewed as a reduction. Other Permit and Fees and Regulatory Licenses categories are expected to experience modest growth during the forecast period.

In total, General Fund revenues are projected to increase 5.78 percent in FY 2008 and 5.49 percent in FY 2009. Revenue growth rates for individual categories are shown in the following table:

# Financial Forecast

## REVENUE GROWTH RATES

Category	FY 2006	FY 2007	FY 2008	FY 2009
Real Estate Tax - Assessment Base	23.49%	22.70%	8.65%	7.90%
Equalization	20.80%	19.76%	7.10%	6.60%
Residential	23.09%	20.57%	7.00%	6.50%
Nonresidential	12.74%	16.64%	7.50%	7.00%
Normal Growth	2.69%	2.94%	1.55%	1.30%
Personal Property Tax - Current <sup>1</sup>	6.55%	5.60%	0.00%	0.00%
Local Sales Tax	7.06%	5.00%	4.50%	4.50%
Business, Professional and Occupational, License (BPOL) Taxes	5.00%	5.00%	4.50%	4.50%
Recordation/Deed of Conveyance	0.00%	0.00%	-5.00%	-5.00%
Interest Rate Earned on Investments	3.80%	4.15%	4.30%	4.50%
Vehicle Decals	2.00%	2.00%	2.00%	2.00%
Building Plan and Permit Fees	16.77%	5.56%	2.00%	2.00%
Charges for Services	10.89%	5.41%	2.00%	2.00%
State/Federal Revenue <sup>1</sup>	-2.37%	1.74%	0.42%	0.43%
<b>TOTAL REVENUE</b>	<b>7.65%</b>	<b>8.83%</b>	<b>5.78%</b>	<b>5.49%</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.

## Disbursement Assumptions

### Direct Expenditures

As previously mentioned, for the purposes of this forecast, increases in County expenditures have been held to 5.0 percent growth and the transfer to the Fairfax County Public Schools has been set at 6.0 percent. The basic costs of operating County government will have to be accommodated within this overall increase for FY 2008 and FY 2009, such as funding pay for performance for employees, market rate adjustments for contractors and inflationary growth, rising health care and energy costs, and required contributions for retirement. The Board of Supervisors has identified priorities for the next several years, including public safety and gang prevention; affordable housing; environmental protection; strong investment in education; transportation improvements; and revenue diversification to reduce the burden on homeowners. Having these clearly defined priorities will enable the County to focus budget strategies on those initiatives that will result in the greatest return on investment, while balancing the cost to taxpayers.

### Transfers Out

#### School Transfer

The Financial Forecast includes an increase in the School transfer of 6.0 percent in both years, FY 2008 and FY 2009.

#### Transportation

The transfer requirements of \$24.5 million and \$28.2 million in FY 2008 and FY 2009, respectively, for Metro Operations and Construction reflect annual increases of 15.0 percent based on projected inflationary increases and regional infrastructure requirements for Metrorail and Metrobus service. Increases in County Transit have been held to 5.0 percent growth in FY 2008 and FY 2009. In addition, \$20.0 million has been set



# Financial Forecast

aside in FY 2008 and FY 2009 for other transportation requirements to be determined by the Board of Supervisors.

## Debt Service

The Debt Service requirements reflect increases required to support the level of bond sales proposed in the FY 2007 – 2011 Advertised Capital Improvement Program (With Future Fiscal Years to 2016).

## Paydown

Paydown capital construction includes transfers from the General Fund to support construction and renovation of capital facilities. In FY 2008 and FY 2009, the projected annual transfer for Paydown construction is \$45.0 million per year.

## Transfer to Fairfax-Falls Church Community Services Board

The General Fund transfer supporting the Fairfax-Falls Church Community Services Board represents growth of 5.0 percent each year.

## Information Technology

A transfer of \$30.0 million has been included in each of the forecast years for information technology (IT). 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 in the early nineties that annual spending of \$15 million to \$20 million was required to meet basic IT requirements. The increase over that amount represents inflationary increases and the need for a major renovation of the County's corporate systems that is anticipated in FY 2008 and FY 2009.

## Stormwater Management Program and The Penny for Affordable Housing Fund

As of the FY 2007 Advertised Budget Plan, the one penny of the Real Estate Tax rate dedicated to Fund 318, Stormwater Management Program and Fund 319, The Penny for Affordable Housing Fund, will be reflected as revenue in the funds rather than as a transfer from the General Fund.

## Increased Utility/Energy Costs

Utility and energy costs are expected to continue to rise over the forecast period. The supply of oil and natural gas will remain tight and the growth in demand is expected to outpace growth in production leading to higher prices. In order to meet rising energy costs, \$20 million has been set aside in FY 2008 and FY 2009.

## Other Transfers

Transfers to funds other than the ones mentioned above have been increased by 5.0 percent in FY 2008 and FY 2009.



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# Long-Term Financial Policies and Tools

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This section includes:

- ▶ *Ten Principles of Sound Financial Management (Page 208)*
- ▶ *Long-Term Financial Policies (Page 211)*
- ▶ *Ten Fundamental Principles of Information Technology (Page 220)*
- ▶ *Financial Management Tools and Planning Documents (Page 221)*

## Long-Term Financial Policies and Tools

This section identifies some of the major policies, long-term financial management tools and planning documents which serve as guidelines for decisions, support the strategic direction of the County 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. Also, for the significant effort on performance measurement, the County was recognized by the Performance Institute with its Performance Management Award, the International City/County Management Association’s (ICMA) Certificate of Distinction, and Special Recognition for Performance Measures as part of the Government Finance Officer’s Association’s (GFOA) Distinguished Budget Presentation Award in 2004.

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 Board of Supervisors’ 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 residents 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. An in-depth review of the County’s debt capacity was completed in accordance with the Board’s yearly direction to review the *Ten Principles of Sound Financial Management*. This review demonstrated that the County could reasonably increase its annual bond sales from \$200 million to \$275 million per year. The actual bond sale limit of \$200 million was last updated in April 2002. This recommended increase is possible within the approved ratios (debt service below 10 percent of General Fund disbursements and net debt below 3 percent of estimated market value) as well as within the limits of existing resources. The bond sale capacity increase will help address the rising cost of construction and provide flexibility in completing approved referenda projects.

Previously the most recent amendment to the *Ten Principles* was in April 2002 reflecting changes in the economy and the market place. Prior to that update the last amendments occurred in 1988. In addition to the more traditional methods of long-term financing through General Obligation Bonds, the County has been able 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 a commuter rail and construction of government facilities have all been attained in addition to a robust bond construction program. Most recently, in 2003 the County was able to accelerate the construction of a new high school by three years through the creative use of revenue bonds in connection with the joint development of a senior care facility and a golf course in

## Long-Term Financial Policies and Tools

conjunction with the high school. From 1995 through 2005, the County has approved \$2.25 billion of new debt at referendum, with \$1.65 billion for Schools. Since 1975, the savings associated with the County having a “triple-A” bond rating is estimated at \$243.5 million. Including savings from the various refunding sales, the total benefit to the County exceeds \$343.9 million. Also, 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.

The proposed update to the *Ten Principles* concerning bond sale capacity will be reviewed by the Board of Supervisors as part of its deliberations on the FY 2007- FY 2011 Advertised Capital Improvement Program (With Future Fiscal Years to 2016) and the FY 2007 Advertised Budget Plan to address the dynamic economic conditions faced today. Keeping the *Ten Principles* current allows the County to continue to maintain its superior position and fiscal integrity. The proposed bond sale capacity increase will help address the rising cost of construction and provide flexibility in completing approved referenda projects. Therefore, increasing the bond sale limits from \$200 million to \$275 million (Section (4c) of the *Ten Principles*) is the only suggested change being proposed. No other adjustments are being recommended at this time.

### 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.

# Long-Term Financial Policies and Tools

## Ten Principles of Sound Financial Management April 2002

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 five 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.
  - 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.

# Long-Term Financial Policies and Tools

## Ten Principles of Sound Financial Management April 2002

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 diversify 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.

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. As of October 26, 2005, Fairfax County is one of only 22 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 22 of the nation's 3,107 counties
- only 6 of the nation's 50 states
- only 20 of the nation's 22,529 cities

## 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.

# Long-Term Financial Policies and Tools

## Budget Guidelines – April 18, 2005

The Board of Supervisors provided preliminary Budget Guidelines for FY 2007 on Monday, April 18, 2005. Those guidelines are as follows:

1. **The Board of Supervisors directs the County Executive to prepare a budget that will allow the Board to reduce the real estate tax rate further in FY 2007 if real estate tax assessments and other revenues increase significantly, as currently projected. The Board directs the County Executive to maximize homeowner real estate tax relief.**
2. Information on the FY 2007 revenue and economic outlook should be forwarded with a financial forecast to the Board for discussion. This financial forecast will provide the framework for the continued County-School discussion on the budget and will help identify resources available for Board priorities, including tax relief. The Board of Supervisors, the School Board and staff from both the County and Fairfax County Public Schools shall continue to work together to:
  - Identify and implement strategies to achieve and maintain excellent quality for County and School services,
  - Limit future spending growth, and
  - Reduce the impact of the rising real estate tax share of the budget for residential taxpayers.

As a result of this work and consistent with the direction to limit future budget growth, the Board directs the County Executive to develop a budget for Fiscal Year 2007 that limits increases to what is needed to accommodate growth and cost factors, and clearly identifies funding requirements driven by state and/or federal mandates and major County initiatives. In addition, the Board directs that increases in the transfer to the School Operating Fund also be contained within the same parameters as the General County Budget. Funding requirements beyond this increase will be identified and discussed in terms of initiatives to be undertaken if funding is available. Specific direction on targeted budget growth rates should be provided to County staff and the School Board by the August 2005 Board of Supervisors meeting.

3. The Board directs that the County Budget presentation continue to focus on Board priorities and County Vision Elements. The County Executive and County staff will also provide contextual information regarding the growth in the budget, including but not limited to population growth, market forces impacting the budget, demographic changes and other primary drivers for growth. In addition, the presentation of the budget should include a clear identification of the resources and new initiatives targeted for seniors, a rapidly growing group in our population.
4. In order to avoid 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.
  - The County's policy concerning the utilization of recurring and non-recurring funds should be followed by the School Board.
5. Any available balances materializing at the Carryover and Third Quarter Reviews that are not required to support County expenditures of a critical nature or to address the Board's policy on the Revenue Stabilization Fund should be held in reserve to offset future requirements or to address one-time requirements such as unfunded capital paydown projects and equipment replacement since adequate funds are not available in the annual budget process. Funding for paydown is necessary to meet capital renewal, streetlight, trail and sidewalk funding, among other things, as well as to reduce reliance on debt service. **In addition, balances at Carryover resulting from resources that are recurring should be reviewed to address further senior and disabled persons' tax relief.**



# Long-Term Financial Policies and Tools

## Budget Guidelines – April 18, 2005 (Continued)

6. The Board accepts and approves the County Executive's recommendation that the value of one penny of the Real Estate Tax be dedicated on an annual basis to stormwater management projects. The Board feels that the allocation of the equivalent of \$0.01 on the real estate tax rate is the most efficient, effective and immediate funding source available for this critical program. Other funding approaches may be appropriate and are not to be ruled out for future consideration. County staff is directed to focus on implementation of the stormwater management program. As such and in order to maximize the impact of the stormwater management program, staff is directed to identify a plan and provide it to the Board on June 20, 2005 with a spending plan for the first year of funding which focuses the majority of the funds on implementing stormwater improvements projects.
7. The Board directs the ongoing allocation of funding from the Athletic Services Application Fee revenue for enhanced maintenance and the initiation of an artificial turf program. This will represent an ongoing maintenance of effort for maintaining and enhancing athletic fields.
8. The Board directs the following reviews of County programs:

### **AFFORDABLE HOUSING PRESERVATION INITIATIVES**

The County Executive is directed to identify an allocation process before the Board's fall recess, to be approved by the Board of Supervisors, to prioritize and monitor affordable housing preservation initiatives funded through the annual designation of the value of one penny on the real estate tax rate. This process should be designed to quickly and significantly impact the availability of affordable housing in the County within established criteria. An initial amount of \$17.9 million is included in a new County fund, Housing Flexibility Fund, in the FY 2006 budget for this purpose.

### **PUBLIC SAFETY AND TRANSPORTATION OPERATIONS CENTER**

County staff is directed to prepare a complete briefing to the Board on the new center including a timeframe for construction, how the center will be configured, what agencies and organizations will occupy the space, the total project costs, and changes to the plan since its origination prior to the execution of the master development agreement. A date for this meeting will be set quickly and will be provided to the Board of Supervisors within the next two weeks.

### **YOUNG PEOPLE CONCERNED ABOUT GANGS**

County staff from the Department of Community and Recreation Services will work with the County's Gang Prevention Coordinator, Board offices, representatives of Young People Concerned about Gangs and others to identify and implement strategies designed to promote gang prevention activities targeted to the Latino population including identification of after-school activities, homework assistance, sports, and arts and crafts activities at locations near the population being served.

### **COMPENSATION**

In the area of compensation, the Board directs the County Executive to review and make recommendations on improvements to the County's compensation program. These reviews should be completed and recommendations made in time for their incorporation into the FY 2007 budget.

Specifically:

#### Regarding Market-Based Compensation

The Board's policy as it relates to compensation is that pay will remain market-based and adjustments to pay shall be based on market factors, **not pay parity** among public safety agencies or other County departments or agencies. However, in cases where evidence of a negative impact on recruitment and/or retention for a specific agency or department can be supported by data, this information, in conjunction with market data, should be provided to the County Executive and the Board of Supervisors for consideration and decision. The Board directs that the County Executive conduct the annual market rate study and benchmark key County positions, (to include police citizen aide positions), to the appropriate local and regional employment markets.

#### Regarding Public Safety Pay Plans

The Board directs staff to undertake a comprehensive review of the public safety pay plans. As a result of adjustments made over the last several years, pay grades within the pay plans are compressed making individual position class adjustments based on the market difficult. The compression between pay grades also impacts promotion opportunities and recruitment. This review should be staffed by the chiefs and staff of each public safety department and the Departments of Human Resources and Management and Budget.

# Long-Term Financial Policies and Tools

## Budget Guidelines – April 18, 2005 (Continued)

### Regarding the Pay for Performance Program

The Board continues to support the concept of the pay for performance system and considers the currently established distinctions in pay between high performing and lower performing employees as a valuable component of the pay for performance system. No consideration will be given at this point in time to returning to a system of annual cost-of-living adjustments that effectively grant employees with varying performance levels the same annual increase. The annual market review addresses the competitiveness of the salary scales and should continue as designed. However, a comprehensive review of the performance rating **terminology** shall be undertaken to provide more clarity regarding an employee's performance, and included as changes, if appropriate, to the pay for performance system in FY 2007. This review should include staff identified by the County Executive and representatives of the Employee Advisory Council.

### Regarding Overtime Compensation

The Board directs staff to review current overtime compensation policies in County departments, including public safety agencies, and identification of strategies to control and limit reliance on overtime to provide appropriate staffing.

### Regarding Competitive Pay for State Magistrate, Probation Officer Positions and District Court employees

The Board directs staff to include the issue of inadequate pay for the magistrates, probation officers and District Court employees, in the 2006 legislative package. This action is in recognition of the fact that these are State positions and it is the State's responsibility to fund pay adjustments that are competitive for the region for these positions.

### Regarding Health Department Employee VRS Retirement Issues

The Board directs staff to review the various issues and requests of the employees in the Health Department who are under the Virginia Retirement System (VRS). The review should be provided to the Board for consideration and decision and shall include alternatives and their associated impacts as quickly as possible. Resolution of some issues may be appropriate as part of the *FY 2005 Carryover Review* and no later than the FY 2007 budget.

## Budget Guidelines – August 1, 2005

Additional budget guidelines were provided by the Board of Supervisors at a regular Board meeting on Monday, August 1, 2005, the Board re-affirmed and approved Budget Guidelines for FY 2007 as follows:

- In accordance with Guidelines approved when the Board of Supervisors adopted the County's Fiscal Year 2006 Budget, the Board re-affirms that the County Executive maximize real estate tax relief in his FY 2007 Advertised Budget Recommendation.
- Also in accordance with the Board's Guidelines for the FY 2007 Budget, in order to contain the rate of growth in County and School spending, the Board of Supervisors directs that increases in County Spending, excluding School Operating, County and School Debt Service, Metro, New Facilities and the pennies dedicated to Stormwater Management and Affordable Housing, be held to no more than 5 percent over the FY 2006 Adopted Budget Plan.
- The School Board and the Superintendent of Schools shall be provided with a target for limiting an increase to the FY 2007 County's Transfer to the School Operating fund to no more than 6 percent over the FY 2006 Adopted Budget Plan. This assumes that the School Board and Board of Supervisors continue to work together to identify and implement strategies to achieve and maintain excellent quality for County and School services. Consideration will be given in order to accommodate growth and funding requirements driven by State and/or Federal mandates.
- Lastly, the Board of Supervisors directs that balances at the *FY 2005 Carryover Review* and during FY 2006 that are of a non-recurring nature be used to fund non-recurring requirements of both the County and Schools.

# Long-Term Financial Policies and Tools

## 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.

## 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 outstanding 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

Carryover Review 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 Commonwealth of 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:

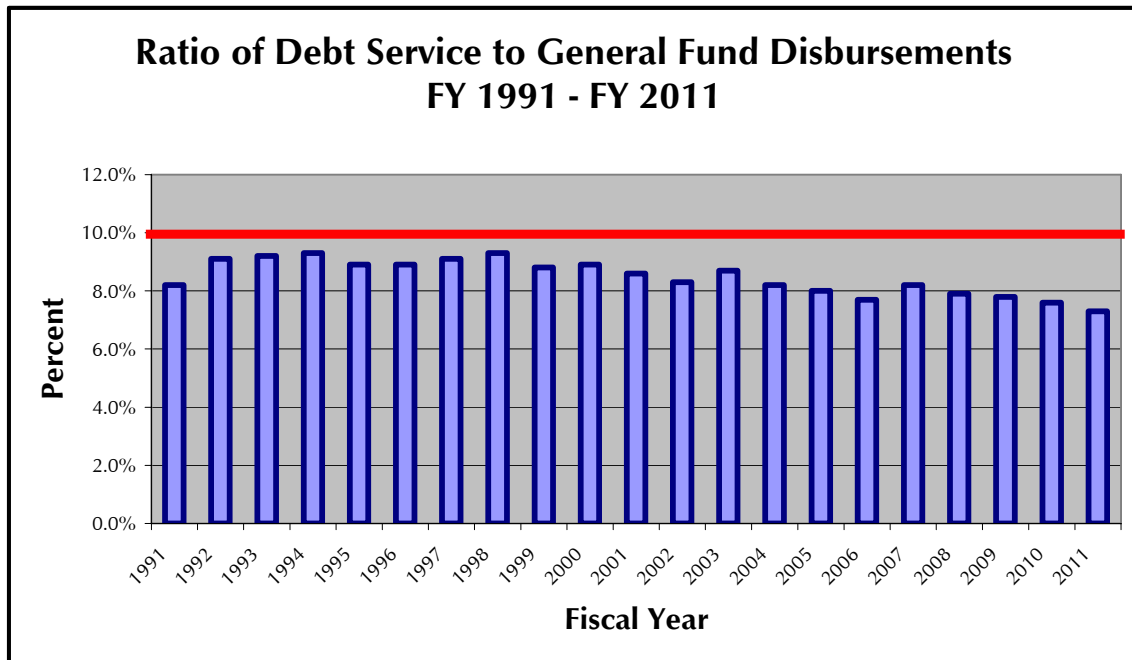
### Debt Service Requirements as a Percentage of Combined General Fund Disbursements

<u>Fiscal Year Ending</u>	<u>Debt Service Requirements</u> <sup>1,2</sup>	<u>General Fund Disbursements</u> <sup>2</sup>	<u>Percentage</u> <sup>2</sup>
2003	212,106,642	2,447,015,916	8.7%
2004	213,027,136	2,597,650,034	8.2%
2005	224,543,583	2,799,591,368	8.0%
2006 (est.)	239,176,157	3,097,542,690	7.7%
2007 (est.)	261,002,855	3,182,514,316	8.2%

<sup>1</sup> The amount includes debt service expenditures from July 1- June 30 in the year shown above, excluding bond issuance costs and other expenses.

<sup>2</sup> FY 2003 through FY 2005 source is the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2005. FY 2006 and FY 2007 estimates are from the Department of Management and Budget.

# Long-Term Financial Policies and Tools



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

<u>Fiscal Year Ending</u>	<u>Net Bonded Indebtedness</u> <sup>1,2</sup>	<u>Estimated Market Value</u> <sup>2</sup>	<u>Percentage</u> <sup>2</sup>
2003	1,779,461,575	128,927,100,000	1.38%
2004	1,814,517,662	143,225,100,000	1.27%
2005	1,931,008,940	158,261,900,000	1.22%
2006 (est.)	1,963,217,876	191,466,100,000	1.03%
2007 (est.)	2,099,897,181	232,456,600,000	0.09%

<sup>1</sup> The amount includes outstanding General Obligation Bonds and other tax supported debt obligation as of June 30 in the year shown.

<sup>2</sup> FY 2003 through FY 2005 source is the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2005. FY 2006 and FY 2007 estimates are from the Department of Management and Budget.

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, 2004 was 3.11 percent and has remained less than 4.0 percent since 1981.

The *Ten Principles of Sound Financial Management* establishes 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.

# Long-Term Financial Policies and Tools

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; and
- 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.

## 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

## Long-Term Financial Policies and Tools

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.

### Other Post-Employment Benefits (OPEB)

Beginning in FY 2008 the County's financial statements will be required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 for post-employment benefits including health care, life insurance, and other non-retirement benefits offered to retirees. This new standard addresses how local governments should account for and report their costs related to post-employment healthcare and other non-pension benefits. Currently, the County offers retirees the option of participating in County group health, life insurance, and dental plans. These benefits are offered to retirees at premium rates established using the blended experience of the active and retiree populations. As such, retirees receive an "implicit" benefit, as these premium rates are typically lower than those rates which would be charged by the market. In addition, County retirees receive an explicit benefit through the retiree health benefit subsidy. The County provides monthly subsidy payments to eligible County retirees to help pay for health insurance. The current monthly subsidy, approved in FY 2006, commences at age 55 and varies by length of service. It should be noted that the County is under no obligation to continue to provide these benefits to retirees.

Currently, the County's post-employment benefits are funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of these benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. While the County has the option of continuing to fund benefit payments as they come due, which would result in a large unfunded liability, upon careful examination of the advantages and disadvantages of this option, the County has decided to follow guidance provided by GASB and establish a trust fund in FY 2007 to pre-fund the cost of post-employment healthcare and other non-pension benefits. As part of this process, a separate Board of Trustees will be created and a trust agreement will be adopted. Establishing such a trust fund will allow the County to capture long-term investment returns, make progress towards eliminating the unfunded liability over a 30-year period, and is consistent with the preliminary guidance of the bond rating agencies as relates to a "triple A" rated jurisdictions response to GASB 45. This methodology mirrors the funding approach used for pension/retirement benefits. As a result, the County is required to make an annual contribution towards the long-term liability. This includes the amount the County is currently paying on a pay-as-you-go basis for the explicit and implicit benefits, as well as an additional amount in order to address the unfunded actuarial accrued liability. Progress towards funding the liability will be reported in the County's Comprehensive Annual Financial Report (CAFR) including schedules detailing assets, liabilities and the funding ratio (i.e. how much progress has been made towards funding the outstanding liability).

The actuarial accrued liability will be reviewed annually as part of an actuarial valuation and adjustments will be made to the annual contribution. Before approving additional benefit enhancements, the County will need to carefully consider not only the impact on the current fiscal year budget, but also the long-term impact on the liability and the annual required contribution.

It should be noted that the Fairfax County Public Schools offer similar benefits to their retirees, which results in a separate OPEB liability. The Schools are currently determining their approach to addressing the implementation of GASB 45.

# Long-Term Financial Policies and Tools

## Grants

County policy requires that the initial application and acceptance of all grants over \$100,000 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.

Effective September 1, 2004, the Board of Supervisors established new County policy for grant applications and awards that meet certain requirements. If a grant is \$100,000 or less, with a required Local Cash Match of \$25,000 or less, with no significant policy implications, 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. If an award exceeds these limitations but was listed in the Anticipated Grant Awards table in the Adopted Budget for the current fiscal year, Board of Supervisors' approval is not required unless the actual funding received differs significantly from the projected funding listed in the budget. 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.

## 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.



## Long-Term Financial Policies and Tools

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.
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.

# Long-Term Financial Policies and Tools

## **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.

The Board of Supervisors has approved Principles of Sound Capital Improvement Planning and Criteria for Recommending Capital Projects which are applied every year in the development of the CIP. 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. The CIP is released at the same time as an integral part of the Advertised Budget Plan and is included on the Budget CD-ROM and on the County's Web site.

For FY 2007, staff is recommending the use of referendum criteria as a management initiative guideline for determining when a project is best suited for inclusion in a bond referendum. The criteria address the completeness of the project planning, cost estimating factors and key logistical decisions involved in coordination of the project with other entities. Use of such criteria will allow for improved project construction timelines as well as to help assure that funding levels are sized appropriately.

## **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 of Supervisors 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.

# Long-Term Financial Policies and Tools

## Management Initiatives

In the spring of 2002, Fairfax County implemented a countywide strategic planning effort. Strategic planning furthers the County's commitment to high performance and strategic thinking by helping agencies to focus resources on services that are the most needed in the County.

The strategic planning efforts in Fairfax County have been bolstered by four on-going efforts - performance measurement, pay for performance, workforce planning, technology enhancements and planning for other post-employment benefits - which help the County maintain a top quality workforce and fund County programs and technology improvements, despite budget reductions:

**Performance Measurement:** Since 1997, Fairfax County has used performance measurement to gain insight into, and make judgments about, the effectiveness and efficiency of its programs, processes and employees. While performance measures do not in and of themselves produce higher levels of effectiveness, efficiency and quality, they do provide data that can help to reallocate resources or realign strategic objectives to improve services, processes and priorities. Each Fairfax County agency decides which indicators will be used to measure progress toward strategic goals and objectives, gathers and analyzes performance measurement data, and uses the results to drive improvements in the agency.

**Pay for Performance:** In FY 2001, Fairfax County implemented a new performance management system for non-public safety employees. Based on ongoing dialogue between employees and supervisors regarding performance and expectations, the system focuses on using countywide behaviors and performance elements for each job class to link employees' performance with variable pay increases. FY 2002 was the last year for automatic step increases and cost-of-living adjustment for over 8,000 non-public safety employees. Annual compensation adjustments are now based solely on performance.

As an integral part of the transition to pay for performance, and 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, requiring a large-scale catch-up every few years. 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.

**Workforce Planning:** The County's workforce planning effort began in FY 2002 to anticipate and integrate the human resources response to agency strategic objectives. Changes in agency priorities such as the opening of a new facility, increased demand for services by the public, the receipt of grant funding, or budget reductions can greatly affect personnel needs. Given these varying situations, workforce planning helps agency leadership to retain employees and improve employee skill sets needed to accomplish the strategic objectives of the agency. Effective workforce planning is a necessary component of an organization's strategic plan, to provide a flexible and proficient workforce able to adapt to the changing needs of the organization.

**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, 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.

More detailed information about the strategic efforts of the County may be found in the Strategic Linkages section of this volume.



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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  
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(Page 234)*
- ▶ *Tax Rates and Assessed  
Valuation (Page 245)*
- ▶ *Summary of Revenues  
(Page 250)*
- ▶ *Summary of Expenditures Categories  
(Page 266)*
- ▶ *Summary of Positions  
(Page 284)*
- ▶ *Compensation Plans  
(Page 335)*

# 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 and reserves. (page 228)

**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. (page 232)

## Summary of Appropriated Funds

**Summary of Appropriated Fund by Fund Type:** Includes Budget Year Summary of Beginning Balance, Revenues by Category, Summary of Transfers In, Expenditures by Program Area, and Summary of Transfers Out for all Appropriated Funds. (page 234)

**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. (page 235)

**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. (page 239)

**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. (page 242)

## Tax Rates and Assessed Valuation

**Summary of County Tax Rates:** Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Sewage, Refuse Collection and Disposal, Consumer Utilities, E-911 Fees, and special taxing districts. (page 245)

**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. (page 248)

## Summary of Revenues

**General Fund Revenues:** Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year. (page 250)

**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. (pages 264 & 265)

## 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. (page 266)

**Personnel Services by Agency:** Displays Personnel Services funding, organized by fund, program area, and agency or fund. (page 268)

### ***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. (page 271)

### ***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. (page 272)

### ***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. (page 274)

### ***Capital Equipment Funding Summary:***

Presents funding for equipment valued in excess of \$5,000 for the General Fund and Appropriated and Non-Appropriated Funds. Includes items such as vehicles, furniture and computer equipment. Breakdown provided by categories of purchases (new, replacement, lease or new facility). (page 275)

### ***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. (page 277)

***Services for Seniors:*** Summarizes contributions to services for seniors in General Fund and General Fund Supported agencies. (page 281)

## **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. (page 284)

***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.” (page 285)

***Position Changes Detail:*** Narrative detailing position changes for the upcoming fiscal year. (page 322)

***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. (page 330)

***Compensation Plans:*** The County Compensation Plans (C, E, F, L, O, P, and S). (page 335)

## FY 2007 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2005 Carryover	Other Actions July - January	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Beginning Balance <sup>1</sup></b>	\$152,344,354	\$92,692,144	\$83,492,496	\$1,347,508	\$177,532,148	\$61,950,854	(\$115,581,294)	(65.10%)
<b>Revenue <sup>2</sup></b>								
Real Property Taxes	\$1,637,904,220	\$1,776,082,251	(\$5,313,158)	\$0	\$1,770,769,093	\$1,978,876,398	\$208,107,305	11.75%
Personal Property Taxes <sup>3</sup>	279,896,351	279,834,310	1,091,215	9,272,238	290,197,763	308,905,683	18,707,920	6.45%
General Other Local Taxes	463,173,399	461,103,072	0	27,387,694	488,490,766	506,185,209	17,694,443	3.62%
Permits, Fees & Regulatory Licenses	27,961,574	32,543,251	0	(434,862)	32,108,389	33,546,014	1,437,625	4.48%
Fines & Forfeitures	15,523,328	12,276,152	0	2,696,616	14,972,768	15,241,666	268,898	1.80%
Revenue from Use of Money & Property	30,198,542	41,615,533	0	23,465,460	65,080,993	70,687,031	5,606,038	8.61%
Charges for Services	47,537,672	49,458,631	0	3,256,574	52,715,205	55,566,690	2,851,485	5.41%
Revenue from the Commonwealth <sup>3</sup>	277,943,784	283,562,948	14,636	1,380,849	284,958,433	299,180,332	14,221,899	4.99%
Revenue from the Federal Government	46,015,530	43,189,067	155,341	699,606	44,044,014	44,050,780	6,766	0.02%
Recovered Costs/Other Revenue	7,247,017	6,591,348	0	228,347	6,819,695	7,209,208	389,513	5.71%
<b>Total Revenue</b>	<b>\$2,833,401,417</b>	<b>\$2,986,256,563</b>	<b>(\$4,051,966)</b>	<b>\$67,952,522</b>	<b>\$3,050,157,119</b>	<b>\$3,319,449,011</b>	<b>\$269,291,892</b>	<b>8.83%</b>
<b>Transfers In</b>								
105 Cable Communications	\$1,666,444	\$2,104,307	\$0	\$0	\$2,104,307	\$2,408,050	\$303,743	14.43%
503 Department of Vehicle Services	0	500,000	0	0	500,000	0	(500,000)	(100.00%)
<b>Total Transfers In</b>	<b>\$1,666,444</b>	<b>\$2,604,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,604,307</b>	<b>\$2,408,050</b>	<b>(\$196,257)</b>	<b>(7.54%)</b>
<b>Total Available</b>	<b>\$2,987,412,215</b>	<b>\$3,081,553,014</b>	<b>\$79,440,530</b>	<b>\$69,300,030</b>	<b>\$3,230,293,574</b>	<b>\$3,383,807,915</b>	<b>\$153,514,341</b>	<b>4.75%</b>
<b>Direct Expenditures</b>								
Personnel Services	\$552,870,544	\$624,269,098	\$844,592	\$126,775	\$625,240,465	\$670,707,009	\$45,466,544	7.27%
Operating Expenses	334,701,481	321,406,786	37,438,041	(446,046)	358,398,781	344,434,587	(13,964,194)	(3.90%)
Recovered Costs	(40,728,584)	(40,894,463)	(339,665)	0	(41,234,128)	(42,653,284)	(1,419,156)	3.44%
Capital Equipment	5,591,389	2,708,937	1,113,744	319,271	4,141,952	3,077,761	(1,064,191)	(25.69%)
Fringe Benefits	152,982,129	176,476,517	4,064	0	176,480,581	190,986,019	14,505,438	8.22%
<b>Total Direct Expenditures</b>	<b>\$1,005,416,959</b>	<b>\$1,083,966,875</b>	<b>\$39,060,776</b>	<b>\$0</b>	<b>\$1,123,027,651</b>	<b>\$1,166,552,092</b>	<b>\$43,524,441</b>	<b>3.88%</b>



## FY 2007 ADVERTISED GENERAL FUND STATEMENT

### FUND 001, GENERAL FUND

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2005 Carryover	Other Actions July - January	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Transfers Out</b>								
002 Revenue Stabilization	\$11,616,144	\$0	\$14,600,292	\$0	\$14,600,292	\$0	(14,600,292)	(100.00%)
090 Public School Operating <sup>4</sup>	1,322,374,187	1,431,337,820	0	0	1,431,337,820	1,517,218,089	85,880,269	6.00%
100 County Transit System	21,360,147	24,145,192	0	0	24,145,192	30,695,510	6,550,318	27.13%
102 Federal/State Grant Fund	0	5,321,507	4,170,150	0	9,491,657	5,476,204	(4,015,453)	(42.31%)
103 Aging Grants & Programs	2,049,425	2,558,613	133,801	0	2,692,414	3,537,163	844,749	31.38%
104 Information Technology	11,424,823	13,406,574	2,371,456	0	15,778,030	16,039,576	261,546	1.66%
106 Community Services Board	82,067,279	90,977,221	0	0	90,977,221	96,307,302	5,330,081	5.86%
109 Refuse Collection and Recycling Operations	210,000	0	0	0	0	0	0	-
110 Refuse Disposal	2,500,000	2,500,000	0	0	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery Facility	2,014,489	0	1,578,057	0	1,578,057	0	(1,578,057)	(100.00%)
118 Consolidated Community Funding Pool	6,781,644	7,470,111	0	0	7,470,111	8,217,122	747,011	10.00%
119 Contributory Fund	9,872,624	10,528,301	525,000	0	11,053,301	11,015,429	(37,872)	(0.34%)
120 E-911 Fund	9,755,869	13,745,258	0	0	13,745,258	8,892,287	(4,852,971)	(35.31%)
141 Elderly Housing Programs	1,387,844	1,389,421	0	0	1,389,421	1,450,052	60,631	4.36%
144 Housing Trust Fund	4,020,000	0	0	0	0	0	0	-
192 School Grants & Self-Supporting Fund	5,000,000	0	0	0	0	0	0	-
200 County Debt Service	98,715,157	98,715,157	0	0	98,715,157	112,807,737	14,092,580	14.28%
201 School Debt Service	126,528,053	130,281,443	0	0	130,281,443	142,690,898	12,409,455	9.53%
302 Library Construction	885,000	683,882	0	0	683,882	0	(683,882)	(100.00%)
303 County Construction	20,579,332	10,819,271	6,848,500	0	17,667,771	10,460,418	(7,207,353)	(40.79%)
304 Primary & Secondary Road Bond Construction	1,000,000	1,000,000	0	0	1,000,000	0	(1,000,000)	(100.00%)
307 Sidewalk Construction	375,000	0	0	0	0	0	0	-
308 Public Works Construction	1,711,500	0	330,844	0	330,844	0	(330,844)	(100.00%)
309 Metro Operations and Construction	18,144,820	21,316,309	0	0	21,316,309	21,316,309	0	0.00%
312 Public Safety Construction	33,089,210	15,000,000	3,545,000	0	18,545,000	4,755,150	(13,789,850)	(74.36%)
317 Capital Renewal Construction	0	650,059	1,300,000	0	1,950,059	0	(1,950,059)	(100.00%)
318 Stormwater Management Program <sup>5</sup>	0	17,900,000	0	0	17,900,000	0	(17,900,000)	(100.00%)
319 The Penny for Affordable Housing Fund <sup>5</sup>	0	17,900,000	0	0	17,900,000	0	(17,900,000)	(100.00%)
340 Housing Assistance Program	2,935,000	935,000	0	0	935,000	935,000	0	0.00%
371 Park Capital Improvement Fund	465,000	0	0	0	0	0	0	-
500 Retiree Health Benefits	3,699,721	3,818,110	0	0	3,818,110	4,070,579	252,469	6.61%
501 County Insurance	0	11,547,991	1,948,408	0	13,496,399	12,861,108	(635,291)	(4.71%)
504 Document Services Division	3,437,000	2,900,000	0	0	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	463,840	316,291	0	0	316,291	1,816,291	1,500,000	474.25%
<b>Total Transfers Out</b>	<b>\$1,804,463,108</b>	<b>\$1,937,163,531</b>	<b>\$37,351,508</b>	<b>\$0</b>	<b>\$1,974,515,039</b>	<b>\$2,015,962,224</b>	<b>\$41,447,185</b>	<b>2.10%</b>
<b>Total Disbursements</b>	<b>\$2,809,880,067</b>	<b>\$3,021,130,406</b>	<b>\$76,412,284</b>	<b>\$0</b>	<b>\$3,097,542,690</b>	<b>\$3,182,514,316</b>	<b>\$84,971,626</b>	<b>2.74%</b>

## FY 2007 ADVERTISED GENERAL FUND STATEMENT FUND 001, GENERAL FUND

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2005 Carryover	Other Actions July - January	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Total Ending Balance</b>	<b>\$177,532,148</b>	<b>\$60,422,608</b>	<b>\$3,028,246</b>	<b>\$69,300,030</b>	<b>\$132,750,884</b>	<b>\$201,293,599</b>	<b>\$68,542,715</b>	<b>51.63%</b>
Less:								
Managed Reserve	\$57,168,851	\$60,422,608	\$1,528,246		\$61,950,854	\$63,650,286	\$1,699,432	2.74%
Reserve for Board consideration and tax relief as part of the FY 2006 budget <sup>6</sup>	23,209,160						\$0	-
Reserve as a result of reductions identified by the Board of Supervisors to provide additional tax relief in FY 2006 <sup>7</sup>	12,314,133						\$0	-
Reserve for School Replacement Requirements (School Buses, Computers, Hurricane Katrina Related) <sup>8</sup>			1,000,000		1,000,000		(\$1,000,000)	(100.00%)
Reserve for Environmental Projects <sup>9</sup>			500,000		500,000		(\$500,000)	(100.00%)
Reserve for FY 2006 Third Quarter Review <sup>10</sup>				69,300,030	69,300,030		(\$69,300,030)	(100.00%)
FY 2007 Reserve for GASB 45 Requirements <sup>11</sup>						\$10,200,000	\$10,200,000	-
FY 2007 Reserve for Jennings Courtroom Renovations and Elevator Modifications <sup>11</sup>						\$15,550,000	\$15,550,000	-
FY 2007 Reserve for Construction Inflation Adjustments <sup>11</sup>						\$12,000,000	\$12,000,000	-
FY 2007 Reserve for County Entryway Signage Enhancements <sup>11</sup>						\$500,000	\$500,000	-
FY 2007 Reserve for Land Acquisition/Facility Opportunities <sup>11</sup>						\$8,000,000	\$8,000,000	-
FY 2007 Reserve for Critical Board Projects <sup>11</sup>						\$10,000,000	\$10,000,000	-
FY 2007 Reserve for Safety Enhancements at Bus Shelters and Bus Stops <sup>11</sup>						\$10,000,000	\$10,000,000	-
FY 2007 Reserve for Capital Renewal Projects <sup>11</sup>						\$11,841,000	\$11,841,000	-
FY 2007 Reserve for Board Consideration <sup>11</sup>						\$56,853,425	\$56,853,425	-
Managed Reserve Adjustment if Reserves moved to Disbursements <sup>11</sup>						\$2,698,888	\$2,698,888	-
<b>Total Available</b>	<b>\$84,840,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# FY 2007 ADVERTISED GENERAL FUND STATEMENT

## FUND 001, GENERAL FUND

FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2005 Carryover	Other Actions July - January	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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<sup>1</sup> The FY 2006 Revised Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2005 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2006 Revised beginning balance reflects a net increase in available balance of \$1,347,508 based on an increase of \$1,851,508 in revenue offset by an increase of \$504,000 in expenditure requirements.

<sup>2</sup> *FY 2006 Revised Budget Plan* revenues reflect an increase of \$67,952,522 based on revised revenue estimates as of November 2005. The *FY 2006 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 2007 Budget, the proposed County General Fund transfer for school operations in FY 2007 totals \$1,517,218,089, an increase of \$85,880,269, or 6.00 percent, over the *FY 2006 Revised Budget Plan* transfer. It should be noted that the actual transfer request approved by the School Board on February 9, 2006 is \$1,557,385,479, an increase of \$126,047,659, or 8.81 percent, over the FY 2006 transfer level.

<sup>5</sup> As part of the FY 2007 Advertised Budget Plan, the approximate value of one penny of the real estate tax rate for both Fund 318, Stormwater Management Program, and Fund 319, The Penny for Affordable Housing Fund, will be reflected as revenue in the funds instead of as a transfer in from the General Fund.

<sup>6</sup> The FY 2005 reserve of \$23.2 million represents the sum of the \$8.1 million reserved by the Board of Supervisors as part of the *FY 2004 Carryover Review* as well as additional revenue of \$15.1 million associated with the September 1, 2004 implementation of the increased rates for recordation and cigarette taxes. As the Board indicated, these additional dollars were held in reserve and utilized for Board consideration and tax relief as part of the FY 2006 budget.

<sup>7</sup> The FY 2005 reserve of \$12.31 million represents the reductions to the FY 2005 Third Quarter recommendation approved by the Board of Supervisors on April 18, 2005. As the Board indicated, these additional dollars were held in reserve for tax relief and were utilized in balancing the FY 2006 budget.

<sup>8</sup> As part of their deliberations on the *FY 2005 Carryover Review*, the Board of Supervisors identified funding of \$1.0 million to be held in reserve pending Fairfax County Public Schools identification of one-time items such as computer and bus replacement priorities and unexpected costs associated with Hurricane Katrina.

<sup>9</sup> As part of their deliberations on the *FY 2005 Carryover Review*, the Board of Supervisors identified funding of \$500,000 to be held in reserve for environmental projects pending Board of Supervisors' approval of plans for use of the funds. The list of projects was provided to the Board on September 15, 2005, and the reserve amount of \$500,000 will be appropriated at the *FY 2006 Third Quarter Review* in accordance with this list.

<sup>10</sup> As part of the FY 2007 Advertised Budget Plan, the County Executive recommends utilizing the \$69.3 million FY 2006 Third Quarter reserve to fully fund the County's Revenue Stabilization Fund and provide funding for previous board actions, protection and maintenance of the County's infrastructure, and new facility requirements. For further details, see the Budget Highlights section in the Overview volume of the FY 2007 Advertised Budget Plan.

<sup>11</sup> As part of the FY 2007 Advertised Budget Plan, the County Executive recommends various reserves to address requirements that could not be funded within the Board adopted guidelines for County growth. These reserves represent opportunities for investment and include funding to begin to address the County's GASB 45 liability, funding for courtroom renovations and elevator replacement at the Jennings building, funding to cover escalation in construction costs for County facilities, funding to implement recommendations regarding safety enhancements at bus shelters and bus stops, and funding to allow the Board of Supervisors to provide additional tax relief or fund consideration item requests.

## FY 2007 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2005 Carryover	Other Actions July - January	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Legislative-Executive Functions / Central Services</b>									
01	Board of Supervisors	\$3,825,377	\$4,457,350	\$0	\$0	\$4,457,350	\$4,728,672	\$271,322	6.09%
02	Office of the County Executive	6,835,899	7,607,007	143,975	0	7,750,982	7,857,335	106,353	1.37%
04	Department of Cable Communications and Consumer Protection	1,090,473	1,353,776	182,360	0	1,536,136	1,504,130	(32,006)	(2.08%)
06	Department of Finance	7,678,263	8,306,428	21,721	0	8,328,149	8,787,172	459,023	5.51%
11	Department of Human Resources	5,984,291	6,290,617	315,527	0	6,606,144	6,635,733	29,589	0.45%
12	Department of Purchasing and Supply Management	4,006,634	4,620,740	69,685	0	4,690,425	4,945,863	255,438	5.45%
13	Office of Public Affairs	1,176,580	1,120,157	67,503	0	1,187,660	1,406,837	219,177	18.45%
15	Office of Elections	3,812,713	2,964,770	11,299	0	2,976,069	3,156,167	180,098	6.05%
17	Office of the County Attorney	5,270,069	5,722,450	149,752	0	5,872,202	5,952,042	79,840	1.36%
20	Department of Management and Budget	2,597,805	3,093,938	90,484	0	3,184,422	3,121,281	(63,141)	(1.98%)
37	Office of the Financial and Program Auditor	165,092	215,851	0	0	215,851	225,310	9,459	4.38%
41	Civil Service Commission	167,163	213,509	26,440	0	239,949	475,022	235,073	97.97%
57	Department of Tax Administration	20,959,423	22,291,127	576,858	0	22,867,985	23,200,188	332,203	1.45%
70	Department of Information Technology	24,057,630	25,095,856	1,147,729	0	26,243,585	26,815,663	572,078	2.18%
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$87,627,412</b>	<b>\$93,353,576</b>	<b>\$2,803,333</b>	<b>\$0</b>	<b>\$96,156,909</b>	<b>\$98,811,415</b>	<b>\$2,654,506</b>	<b>2.76%</b>
<b>Judicial Administration</b>									
80	Circuit Court and Records	\$9,073,973	\$9,737,048	\$274,845	\$0	\$10,011,893	\$10,253,225	\$241,332	2.41%
82	Office of the Commonwealth's Attorney	1,847,417	2,067,546	6,335	0	2,073,881	2,210,408	136,527	6.58%
85	General District Court	1,729,551	1,986,031	51,731	0	2,037,762	2,206,288	168,526	8.27%
91	Office of the Sheriff	14,891,117	14,786,041	201,568	86,778	15,074,387	16,564,014	1,489,627	9.88%
<b>Total Judicial Administration</b>		<b>\$27,542,058</b>	<b>\$28,576,666</b>	<b>\$534,479</b>	<b>\$86,778</b>	<b>\$29,197,923</b>	<b>\$31,233,935</b>	<b>\$2,036,012</b>	<b>6.97%</b>
<b>Public Safety</b>									
04	Department of Cable Communications and Consumer Protection	\$820,834	\$913,448	\$28,724	\$0	\$942,172	\$948,055	\$5,883	0.62%
31	Land Development Services	9,649,529	9,685,856	435,127	0	10,120,983	10,515,898	394,915	3.90%
81	Juvenile and Domestic Relations District Court	17,936,852	19,218,188	388,179	0	19,606,367	20,175,020	568,653	2.90%
90	Police Department	135,369,398	154,027,859	5,390,162	0	159,418,021	162,379,795	2,961,774	1.86%
91	Office of the Sheriff	34,696,606	38,612,169	316,618	(86,778)	38,842,009	38,606,113	(235,896)	(0.61%)
92	Fire and Rescue Department	128,617,277	150,303,257	6,563,840	0	156,867,097	166,326,228	9,459,131	6.03%
93	Office of Emergency Management	571,260	804,666	0	0	804,666	1,446,909	642,243	79.81%
<b>Total Public Safety</b>		<b>\$327,661,756</b>	<b>\$373,565,443</b>	<b>\$13,122,650</b>	<b>(\$86,778)</b>	<b>\$386,601,315</b>	<b>\$400,398,018</b>	<b>\$13,796,703</b>	<b>3.57%</b>
<b>Public Works</b>									
08	Facilities Management Department	\$36,120,038	\$37,817,570	\$982,685	\$0	\$38,800,255	\$42,928,458	\$4,128,203	10.64%
25	Business Planning and Support	318,787	381,183	0	0	381,183	409,698	28,515	7.48%
26	Office of Capital Facilities	8,634,192	9,054,165	85,864	0	9,140,029	9,624,449	484,420	5.30%
29	Stormwater Management	7,895,858	9,504,928	853,058	0	10,357,986	10,521,973	163,987	1.58%
87	Unclassified Administrative Expenses	239,977	230,730	0	0	230,730	253,925	23,195	10.05%
<b>Total Public Works</b>		<b>\$53,208,852</b>	<b>\$56,988,576</b>	<b>\$1,921,607</b>	<b>\$0</b>	<b>\$58,910,183</b>	<b>\$63,738,503</b>	<b>\$4,828,320</b>	<b>8.20%</b>

## FY 2007 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2005 Carryover	Other Actions July - January	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Health and Welfare</b>									
67	Department of Family Services	\$178,102,469	\$183,164,839	\$6,857,639	\$0	\$190,022,478	\$193,700,503	\$3,678,025	1.94%
68	Department of Administration for Human Services	9,993,012	10,431,014	250,444	0	10,681,458	10,870,330	188,872	1.77%
69	Department of Systems Management for Human Services	4,952,882	5,536,225	286,788	0	5,823,013	5,762,200	(60,813)	(1.04%)
71	Health Department	39,277,700	42,092,402	2,629,725	0	44,722,127	45,093,186	371,059	0.83%
<b>Total Health and Welfare</b>		<b>\$232,326,063</b>	<b>\$241,224,480</b>	<b>\$10,024,596</b>	<b>\$0</b>	<b>\$251,249,076</b>	<b>\$255,426,219</b>	<b>\$4,177,143</b>	<b>1.66%</b>
<b>Parks, Recreation and Libraries</b>									
50	Department of Community and Recreation Services	\$11,920,230	\$14,491,205	\$1,709,549	\$0	\$16,200,754	\$20,434,272	\$4,233,518	26.13%
51	Fairfax County Park Authority	23,063,012	24,387,617	19,400	0	24,407,017	25,766,192	1,359,175	5.57%
52	Fairfax County Public Library	28,594,092	29,449,715	4,458,291	0	33,908,006	30,378,466	(3,529,540)	(10.41%)
<b>Total Parks, Recreation and Libraries</b>		<b>\$63,577,334</b>	<b>\$68,328,537</b>	<b>\$6,187,240</b>	<b>\$0</b>	<b>\$74,515,777</b>	<b>\$76,578,930</b>	<b>\$2,063,153</b>	<b>2.77%</b>
<b>Community Development</b>									
16	Economic Development Authority	\$6,194,210	\$6,413,385	\$0	\$0	\$6,413,385	\$6,628,342	\$214,957	3.35%
31	Land Development Services	11,636,998	14,019,412	598,694	0	14,618,106	14,741,402	123,296	0.84%
35	Department of Planning and Zoning	8,517,934	9,638,998	235,493	0	9,874,491	10,483,788	609,297	6.17%
36	Planning Commission	624,482	704,590	0	0	704,590	726,864	22,274	3.16%
38	Department of Housing and Community Development	5,159,649	5,775,045	454,781	0	6,229,826	6,971,863	742,037	11.91%
39	Office of Human Rights	1,195,230	1,252,319	10,682	0	1,263,001	1,300,730	37,729	2.99%
40	Department of Transportation	6,529,961	5,960,540	2,290,653	0	8,251,193	6,367,218	(1,883,975)	(22.83%)
<b>Total Community Development</b>		<b>\$39,858,464</b>	<b>\$43,764,289</b>	<b>\$3,590,303</b>	<b>\$0</b>	<b>\$47,354,592</b>	<b>\$47,220,207</b>	<b>(\$134,385)</b>	<b>(0.28%)</b>
<b>Nondepartmental</b>									
87	Unclassified Administrative Expenses	\$7,642,693	\$0	\$536,538	\$0	\$536,538	\$0	(\$536,538)	(100.00%)
89	Employee Benefits	165,972,327	178,165,308	340,030	0	178,505,338	193,144,865	14,639,527	8.20%
<b>Total Nondepartmental</b>		<b>\$173,615,020</b>	<b>\$178,165,308</b>	<b>\$876,568</b>	<b>\$0</b>	<b>\$179,041,876</b>	<b>\$193,144,865</b>	<b>\$14,102,989</b>	<b>7.88%</b>
<b>Total General Fund Direct Expenditures</b>		<b>\$1,005,416,959</b>	<b>\$1,083,966,875</b>	<b>\$39,060,776</b>	<b>\$0</b>	<b>\$1,123,027,651</b>	<b>\$1,166,552,092</b>	<b>\$43,524,441</b>	<b>3.88%</b>

# FY 2007 ADVERTISED SUMMARY OF APPROPRIATED FUNDS BY FUND TYPE

	General Fund Group <sup>1</sup>	Special Revenue Funds <sup>2</sup>	Debt Service Funds	Capital Projects Funds	Enterprise Funds <sup>3</sup>	Internal Service Funds <sup>4,5</sup>	Trust Funds	Agency Funds	Total by Category
<b>Beginning Fund Balance</b>	<b>\$195,471,615</b>	<b>\$112,022,792</b>	<b>\$3,721,927</b>	<b>\$2,910,938</b>	<b>\$53,506,287</b>	<b>\$90,266,462</b>	<b>\$5,784,292,871</b>	<b>\$0</b>	<b>\$6,242,192,892</b>
<b>Revenues</b>									
Real Property Taxes	\$1,978,876,398	\$32,706,840	\$0	\$43,800,000	\$0	\$0	\$0	\$0	\$2,055,383,238
Personal Property Taxes <sup>6</sup>	523,082,795	0	0	0	0	0	0	0	523,082,795
General Other Local Taxes	506,185,209	19,725,705	0	0	0	0	0	0	525,910,914
Permits, Fees & Regulatory	33,546,014	12,887,785	0	0	0	0	0	0	46,433,799
Fines & Forfeitures	15,241,666	2,455	0	0	0	0	0	0	15,244,121
Revenue from the Use of Money & Property	73,215,402	8,322,701	0	1,082,118	1,453,250	4,766,602	443,365,500	0	532,205,573
Charges for Services	55,566,690	180,144,468	0	944,157	122,183,800	42,375	0	0	358,881,490
Revenue from the Commonwealth <sup>6</sup>	85,003,220	488,283,544	0	10,943,334	0	0	0	0	584,230,098
Revenue from the Federal Government	44,050,780	160,858,980	0	0	0	2,868,000	0	0	207,777,760
Sale of Bonds	0	0	0	151,487,000	150,000,000	0	0	0	301,487,000
Other Revenue	7,209,208	63,587,829	1,022,810	39,827,000	150,000	434,571,203	245,717,426	10,215,052	802,300,528
<b>Total Revenue</b>	<b>\$3,321,977,382</b>	<b>\$966,520,307</b>	<b>\$1,022,810</b>	<b>\$248,083,609</b>	<b>\$273,787,050</b>	<b>\$442,248,180</b>	<b>\$689,082,926</b>	<b>\$10,215,052</b>	<b>\$5,952,937,316</b>
<b>Transfers In</b>	<b>\$2,408,050</b>	<b>\$1,737,037,072</b>	<b>\$260,034,821</b>	<b>\$50,771,934</b>	<b>\$123,444,276</b>	<b>\$21,647,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,195,344,131</b>
<b>Total Available</b>	<b>\$3,519,857,047</b>	<b>\$2,815,580,171</b>	<b>\$264,779,558</b>	<b>\$301,766,481</b>	<b>\$450,737,613</b>	<b>\$554,162,620</b>	<b>\$6,473,375,797</b>	<b>\$10,215,052</b>	<b>\$14,390,474,339</b>
<b>Expenditures by Category</b>									
Legislative-Executive/Central Services	\$98,811,415	\$18,908,029	\$0	\$0	\$0	\$0	\$0	\$0	\$117,719,444
Education	0	2,170,822,305	0	155,586,022	0	298,181,947	159,204,200	0	2,783,794,474
Judicial Administration	31,233,935	652,013	0	0	0	0	0	0	31,885,948
Public Safety	400,398,018	55,242,538	0	0	0	0	0	0	455,640,556
Public Works	63,738,503	136,273,777	0	0	184,568,530	0	0	0	384,580,810
Health & Welfare	255,426,219	180,618,008	0	0	0	0	0	0	436,044,227
Parks, Recreation & Libraries	76,578,930	14,324,522	0	0	0	0	0	0	90,903,452
Community Development	47,220,207	90,156,186	0	56,965,301	0	0	0	10,215,052	204,556,746
Capital Improvements	0	0	0	85,143,212	0	0	0	0	85,143,212
Debt Service	0	0	261,973,855	0	0	0	0	0	261,973,855
Non-Departmental	193,144,865	1,132,657	0	0	0	200,950,320	241,836,065	0	637,063,907
<b>Total Expenditures</b>	<b>\$1,166,552,092</b>	<b>\$2,668,130,035</b>	<b>\$261,973,855</b>	<b>\$297,694,535</b>	<b>\$184,568,530</b>	<b>\$499,132,267</b>	<b>\$401,040,265</b>	<b>\$10,215,052</b>	<b>\$5,489,306,631</b>
<b>Transfers Out</b>	<b>\$2,015,962,224</b>	<b>\$53,296,993</b>	<b>\$0</b>	<b>\$1,878,275</b>	<b>\$123,444,276</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,194,581,768</b>
<b>Total Disbursements</b>	<b>\$3,182,514,316</b>	<b>\$2,721,427,028</b>	<b>\$261,973,855</b>	<b>\$299,572,810</b>	<b>\$308,012,806</b>	<b>\$499,132,267</b>	<b>\$401,040,265</b>	<b>\$10,215,052</b>	<b>\$7,683,888,399</b>
<b>Ending Fund Balance</b>	<b>\$337,342,731</b>	<b>\$94,153,143</b>	<b>\$2,805,703</b>	<b>\$2,193,671</b>	<b>\$142,724,807</b>	<b>\$55,030,353</b>	<b>\$6,072,335,532</b>	<b>\$0</b>	<b>\$6,706,585,940</b>

<sup>1</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:

Fund 001, General Fund, impact of FY 2006 Third Quarter Review adjustments of (\$70,800,030)

<sup>2</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:

Fund 090, Public School Operating, assumes carryover of available FY 2006 balance of \$15,000,000 to balance the FY 2007 budget

Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2006 balance of \$9,373,489 to balance the FY 2007 budget

<sup>3</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:

Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$14,129)

<sup>4</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:

Fund 590, Public School Insurance, net change in accrued liability of \$1,664,032

Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$33,795,995

<sup>5</sup> For presentation purposes, all County Internal Service Funds expenditures are included in the Nondepartmental Category.

<sup>6</sup> 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 2007 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan <sup>2</sup>	FY 2006 Revised Budget Plan <sup>3</sup>	FY 2007 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund Group</b>						
001 General Fund	\$2,833,401,417	\$2,986,256,563	\$3,050,157,119	\$3,319,449,011	\$269,291,892	8.83%
002 Revenue Stabilization Fund	677,179	1,075,550	1,075,550	2,528,371	1,452,821	135.08%
<b>Total General Fund Group</b>	<b>\$2,834,078,596</b>	<b>\$2,987,332,113</b>	<b>\$3,051,232,669</b>	<b>\$3,321,977,382</b>	<b>\$270,744,713</b>	<b>8.87%</b>
<b>G10 Special Revenue Funds</b>						
090 Public School Operating	\$448,302,839	\$463,155,904	\$473,260,117	\$528,167,719	\$54,907,602	11.60%
100 County Transit Systems	11,308,791	9,014,534	10,400,000	8,220,000	(2,180,000)	(20.96%)
102 Federal/State Grant Fund	60,428,015	64,476,403	134,831,726	61,880,090	(72,951,636)	(54.11%)
103 Aging Grants & Programs	2,771,614	2,640,963	3,145,243	2,665,433	(479,810)	(15.26%)
104 Information Technology	1,321,234	205,000	205,000	750,000	545,000	265.85%
105 Cable Communications	12,603,401	12,142,434	12,142,434	12,841,385	698,951	5.76%
106 Fairfax-Falls Church Community Services Board	37,103,442	35,666,424	39,636,699	39,516,397	(120,302)	(0.30%)
108 Leaf Collection	1,629,059	1,653,202	1,653,202	2,025,181	371,979	22.50%
109 Refuse Collection and Recycling Operations	14,243,547	15,573,230	15,573,230	18,025,319	2,452,089	15.75%
110 Refuse Disposal	51,442,108	58,110,627	58,110,627	59,844,956	1,734,329	2.98%
111 Reston Community Center	6,063,016	6,180,266	6,180,266	7,163,204	982,938	15.90%
112 Energy Resource Recovery (ERR) Facility	33,308,379	36,544,595	36,544,595	36,639,032	94,437	0.26%
113 McLean Community Center	4,247,275	4,464,851	4,464,851	4,971,120	506,269	11.34%
114 I-95 Refuse Disposal	6,338,149	6,270,864	6,270,864	6,487,597	216,733	3.46%
115 Burgundy Village Community Center	36,283	42,787	42,787	44,292	1,505	3.52%
116 Integrated Pest Management Program	1,516,332	1,472,706	1,472,706	2,082,328	609,622	41.39%
120 E-911 Fund	20,437,513	22,755,466	22,755,466	23,455,606	700,140	3.08%
121 Dulles Rail Phase I Transportation Improvement District	7,512,571	17,269,966	17,269,966	21,125,731	3,855,765	22.33%
141 Elderly Housing Programs	1,879,179	1,860,304	1,876,611	1,894,450	17,839	0.95%
142 Community Development Block Grant	9,917,621	7,310,000	16,020,622	6,905,321	(9,115,301)	(56.90%)
143 Homeowners and Business Loan Programs	1,255,541	1,743,567	2,642,608	1,597,723	(1,044,885)	(39.54%)
144 Housing Trust Fund	2,434,195	1,685,061	1,685,061	1,850,000	164,939	9.79%
145 HOME Investment Partnerships Grant	718,412	2,616,315	11,166,533	2,657,075	(8,509,458)	(76.21%)
191 School Food & Nutrition Services	57,152,477	59,819,561	59,819,561	62,372,938	2,553,377	4.27%
192 School Grants & Self Supporting	36,687,582	35,656,365	55,421,684	43,493,088	(11,928,596)	(21.52%)
193 School Adult & Community Education	8,853,468	9,508,973	10,102,616	9,844,322	(258,294)	(2.56%)
<b>Total Special Revenue Funds</b>	<b>\$839,512,043</b>	<b>\$877,840,368</b>	<b>\$1,002,695,075</b>	<b>\$966,520,307</b>	<b>(\$36,174,768)</b>	<b>(3.61%)</b>

## FY 2007 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan <sup>2</sup>	FY 2006 Revised Budget Plan <sup>3</sup>	FY 2007 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$567,416	\$963,345	\$963,345	\$1,022,810	\$59,465	6.17%
<b>Total Debt Service Funds</b>	<b>\$567,416</b>	<b>\$963,345</b>	<b>\$963,345</b>	<b>\$1,022,810</b>	<b>\$59,465</b>	<b>6.17%</b>
<b>G30 Capital Project Funds</b>						
300 Countywide Roadway Improvement Fund	\$993,294	\$0	\$0	\$0	\$0	-
301 Contributed Roadway Improvement Fund	3,476,449	3,041,305	4,195,976	3,612,118	(583,858)	(13.91%)
302 Library Construction	0	10,459,000	18,645,000	27,168,000	8,523,000	45.71%
303 County Construction	20,868,814	6,813,616	9,051,056	6,429,526	(2,621,530)	(28.96%)
304 Primary and Secondary Road Bond Construction	210,177	0	55,567,312	1,000,000	(54,567,312)	(98.20%)
306 Northern Virginia Regional Park Authority	0	2,500,000	5,000,000	2,500,000	(2,500,000)	(50.00%)
307 Sidewalk Construction	576,057	300,000	3,345,668	300,000	(3,045,668)	(91.03%)
308 Public Works Construction	3,683,132	2,285,000	3,689,398	980,000	(2,709,398)	(73.44%)
309 Metro Operations & Construction	0	27,950,000	1,095,456	13,735,000	12,639,544	1153.82%
311 County Bond Construction	10,211	18,171,000	68,357,102	3,599,000	(64,758,102)	(94.74%)
312 Public Safety Construction	54,754,547	3,207,500	48,639,134	0	(48,639,134)	(100.00%)
313 Trail Construction	1,659	0	169,422	100,000	(69,422)	(40.98%)
314 Neighborhood Improvement Program	170,638	30,000	30,000	20,000	(10,000)	(33.33%)
315 Commercial Revitalization Program	4,736,098	0	3,029,017	0	(3,029,017)	(100.00%)
316 Pro Rata Share Drainage Construction	1,735,052	0	24,553,032	0	(24,553,032)	(100.00%)
317 Capital Renewal Construction	0	6,531,941	5,943,872	2,449,000	(3,494,872)	(58.80%)
318 Stormwater Management Program	0	0	0	21,900,000	21,900,000	-
319 The Penny for Affordable Housing Fund	0	0	0	21,900,000	21,900,000	-
340 Housing Assistance Program	338,085	0	12,083,395	0	(12,083,395)	(100.00%)
370 Park Authority Bond Construction	13,920,000	0	65,000,000	0	(65,000,000)	(100.00%)
390 School Construction	140,482,208	111,058,860	480,732,129	142,390,965	(338,341,164)	(70.38%)
<b>Total Capital Project Funds</b>	<b>\$245,956,421</b>	<b>\$192,348,222</b>	<b>\$809,126,969</b>	<b>\$248,083,609</b>	<b>(\$561,043,360)</b>	<b>(69.34%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$3,920,114,476</b>	<b>\$4,058,484,048</b>	<b>\$4,864,018,058</b>	<b>\$4,537,604,108</b>	<b>(\$326,413,950)</b>	<b>(6.71%)</b>
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
400 Sewer Revenue	\$119,624,668	\$133,513,717	\$120,295,000	\$123,623,000	\$3,328,000	2.77%
403 Sewer Bond Parity Debt Service	930,800	0	0	0	0	-
406 Sewer Bond Debt Reserve	0	0	0	9,706,000	9,706,000	-
408 Sewer Bond Construction	3,301,795	35,517	35,517	140,458,050	140,422,533	395367.10%
<b>Total Enterprise Funds</b>	<b>\$123,857,263</b>	<b>\$133,549,234</b>	<b>\$120,330,517</b>	<b>\$273,787,050</b>	<b>\$153,456,533</b>	<b>127.53%</b>



## FY 2007 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan <sup>2</sup>	FY 2006 Revised Budget Plan <sup>3</sup>	FY 2007 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G50 Internal Service Funds</b>						
500 Retiree Health Benefits Fund	\$0	\$0	\$484,000	\$968,000	\$484,000	100.00%
501 County Insurance Fund	17,388,377	1,324,694	1,324,694	1,716,489	391,795	29.58%
503 Department of Vehicle Services	55,215,936	58,306,231	60,706,231	65,498,042	4,791,811	7.89%
504 Document Services Division	3,840,173	4,591,980	3,840,173	3,971,423	131,250	3.42%
505 Technology Infrastructure Services	20,578,822	24,239,595	24,239,595	26,226,506	1,986,911	8.20%
506 Health Benefits Trust Fund	71,265,905	72,602,425	72,602,425	81,145,800	8,543,375	11.77%
590 School Insurance Fund	11,399,980	12,293,316	12,293,316	13,798,668	1,505,352	12.25%
591 School Health Benefits Trust	184,438,761	209,893,115	209,893,115	234,923,252	25,030,137	11.93%
592 School Central Procurement	11,303,276	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$375,431,230</b>	<b>\$397,251,356</b>	<b>\$399,383,549</b>	<b>\$442,248,180</b>	<b>\$42,864,631</b>	<b>10.73%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$499,288,493</b>	<b>\$530,800,590</b>	<b>\$519,714,066</b>	<b>\$716,035,230</b>	<b>\$196,321,164</b>	<b>37.77%</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
600 Uniformed Employees Retirement Trust Fund	\$119,234,016	\$101,212,869	\$101,212,869	\$114,936,261	\$13,723,392	13.56%
601 Fairfax County Employees' Retirement Trust Fund	360,059,525	239,430,582	239,430,582	265,594,583	26,164,001	10.93%
602 Police Retirement Trust Fund	91,626,973	79,729,278	79,729,278	86,811,781	7,082,503	8.88%
691 Educational Employees' Retirement	247,164,292	197,640,920	208,597,045	221,740,301	13,143,256	6.30%
<b>Total Trust Funds</b>	<b>\$818,084,806</b>	<b>\$618,013,649</b>	<b>\$628,969,774</b>	<b>\$689,082,926</b>	<b>\$60,113,152</b>	<b>9.56%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$6,910,001	\$9,220,509	\$9,259,458	\$10,215,052	\$955,594	10.32%
<b>Total Agency Funds</b>	<b>\$6,910,001</b>	<b>\$9,220,509</b>	<b>\$9,259,458</b>	<b>\$10,215,052</b>	<b>\$955,594</b>	<b>10.32%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$824,994,807</b>	<b>\$627,234,158</b>	<b>\$638,229,232</b>	<b>\$699,297,978</b>	<b>\$61,068,746</b>	<b>9.57%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,244,397,776</b>	<b>\$5,216,518,796</b>	<b>\$6,021,961,356</b>	<b>\$5,952,937,316</b>	<b>(\$69,024,040)</b>	<b>(1.15%)</b>
<b>Appropriated From (Added to) Surplus</b>	<b>(\$610,307,101)</b>	<b>(\$213,292,797)</b>	<b>\$463,847,073</b>	<b>(\$453,412,405)</b>	<b>(\$917,259,478)</b>	<b>(197.75%)</b>
<b>TOTAL AVAILABLE</b>	<b>\$4,634,090,675</b>	<b>\$5,003,225,999</b>	<b>\$6,485,808,429</b>	<b>\$5,499,524,911</b>	<b>(\$986,283,518)</b>	<b>(15.21%)</b>
<b>Less: Internal Service Funds</b>	<b>(\$354,091,206)</b>	<b>(\$439,006,173)</b>	<b>(\$474,676,155)</b>	<b>(\$499,132,267)</b>	<b>(\$24,456,112)</b>	<b>5.15%</b>
<b>NET AVAILABLE</b>	<b>\$4,279,999,469</b>	<b>\$4,564,219,826</b>	<b>\$6,011,132,274</b>	<b>\$5,000,392,644</b>	<b>(\$1,010,739,630)</b>	<b>(16.81%)</b>

# FY 2007 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan <sup>2</sup>	FY 2006 Revised Budget Plan <sup>3</sup>	FY 2007 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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**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 2004 to FY 2005:**

- Fund 191, School Food and Nutrition Services, change in inventory of \$51,883
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$38,261)
- Fund 501, County Insurance, net change in accrued liability of \$536,834
- Fund 590, Public School Insurance, net change in accrued liability of \$1,304,282

**<sup>2</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2005 to FY 2006:**

- Fund 090, Public School Operating, assumes carryover of available FY 2005 balance of \$20,000,000 to balance the FY 2006 budget
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2005 balance of \$9,674,476 to balance the FY 2006 budget
- Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2005 balance of \$3,261,646 to balance the FY 2006 budget
- Fund 193, School Adult & Community Education, assumes carryover of available FY 2005 balance of \$376,580 to balance the FY 2006 budget
- Fund 200/201, Consolidated Debt Service, assumes carryover of \$13,135,501 in available FY 2005 balance
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$23,462,659

**<sup>3</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2005 to FY 2006:**

- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)

**<sup>4</sup> Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:**

- Fund 001, General Fund, impact of FY 2006 Third Quarter Review adjustments of (\$70,800,030)
- Fund 090, Public School Operating, assumes carryover of available FY 2006 balance of \$15,000,000 to balance the FY 2007 budget
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2006 balance of \$9,373,489 to balance the FY 2007 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$14,129)
- Fund 590, Public School Insurance, net change in accrued liability of \$1,664,032
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$33,795,995

# FY 2007 ADVERTISED EXPENDITURES BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2005 Estimate	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>							
<b>G00 General Fund Group</b>							
001 General Fund	\$1,053,979,455	\$1,005,416,959	\$1,083,966,875	\$1,123,027,651	\$1,166,552,092	\$43,524,441	3.88%
<b>G10 Special Revenue Funds</b>							
090 Public School Operating <sup>1</sup>	\$1,853,131,919	\$1,736,662,700	\$1,879,137,412	\$1,980,853,631	\$2,011,818,405	\$30,964,774	1.56%
100 County Transit Systems	43,704,034	30,801,965	35,492,886	50,388,164	40,974,853	(9,413,311)	(18.68%)
102 Federal/State Grant Fund	148,517,458	61,580,639	69,797,910	157,850,678	67,356,294	(90,494,384)	(57.33%)
103 Aging Grants & Programs	6,087,032	4,746,290	5,199,576	6,701,155	6,202,596	(498,559)	(7.44%)
104 Information Technology	35,578,542	13,571,274	13,611,574	38,146,404	16,789,576	(21,356,828)	(55.99%)
105 Cable Communications	23,177,730	4,747,570	8,207,102	26,010,900	7,612,227	(18,398,673)	(70.73%)
106 Fairfax-Falls Church Community Services Board	123,816,811	120,556,211	126,643,645	132,552,855	135,823,699	3,270,844	2.47%
108 Leaf Collection	1,510,902	1,405,622	1,670,108	1,685,460	1,822,446	136,986	8.13%
109 Refuse Collection and Recycling Operations	17,766,568	16,203,746	17,489,150	18,072,818	18,152,220	79,402	0.44%
110 Refuse Disposal	57,410,270	53,539,430	61,725,708	64,117,449	66,024,970	1,907,521	2.98%
111 Reston Community Center	7,195,224	5,402,866	6,210,922	7,175,411	6,509,626	(665,785)	(9.28%)
112 Energy Resource Recovery (ERR) Facility	34,349,005	31,899,935	36,414,668	36,514,704	39,544,960	3,030,256	8.30%
113 McLean Community Center	4,170,710	3,250,510	3,748,474	4,517,833	3,790,375	(727,458)	(16.10%)
114 I-95 Refuse Disposal	42,981,379	11,119,838	7,501,799	39,143,298	8,229,849	(30,913,449)	(78.98%)
115 Burgundy Village Community Center	36,870	35,747	43,092	43,092	43,810	718	1.67%
116 Integrated Pest Management Program	2,525,544	1,425,347	2,433,786	2,554,620	2,499,332	(55,288)	(2.16%)
118 Consolidated Community Funding Pool	6,916,664	6,653,138	7,470,111	7,733,636	8,217,122	483,486	6.25%
119 Contributory Fund	9,944,391	9,862,349	10,528,301	11,053,301	11,091,539	38,238	0.35%
120 E-911 Fund	34,785,939	27,777,731	36,500,724	42,357,339	33,917,615	(8,439,724)	(19.93%)
121 Dulles Rail Phase I Transportation Improvement District	0	0	0	0	6,350,000	6,350,000	-
141 Elderly Housing Programs	3,619,925	3,135,050	3,307,057	3,664,141	3,344,502	(319,639)	(8.72%)
142 Community Development Block Grant	19,037,441	9,919,718	7,310,000	16,898,006	6,905,321	(9,992,685)	(59.14%)
143 Homeowners and Business Loan Programs	6,755,573	873,220	1,743,567	7,393,280	1,597,723	(5,795,557)	(78.39%)
144 Housing Trust Fund	24,360,231	1,938,006	1,685,061	25,033,643	1,850,000	(23,183,643)	(92.61%)
145 HOME Investment Partnerships Grant	9,193,546	682,620	2,616,315	11,199,902	2,657,075	(8,542,827)	(76.28%)
191 School Food & Nutrition Services	66,920,336	57,334,072	69,494,037	70,304,013	71,746,427	1,442,414	2.05%
192 School Grants & Self Supporting <sup>2</sup>	79,372,836	57,344,969	61,395,660	88,368,105	75,698,934	(12,669,171)	(14.34%)
193 School Adult & Community Education	12,140,828	10,715,884	11,085,684	12,300,610	11,558,539	(742,071)	(6.03%)
<b>Total Special Revenue Funds</b>	<b>\$2,675,007,708</b>	<b>\$2,283,186,447</b>	<b>\$2,488,464,329</b>	<b>\$2,862,634,448</b>	<b>\$2,668,130,035</b>	<b>(\$194,504,413)</b>	<b>(6.79%)</b>
<b>G20 Debt Service Funds</b>							
200/201 Consolidated Debt Service	\$240,655,700	\$228,645,688	\$240,054,157	\$240,054,157	\$261,973,855	\$21,919,698	9.13%
<b>Total Debt Service Funds</b>	<b>\$240,655,700</b>	<b>\$228,645,688</b>	<b>\$240,054,157</b>	<b>\$240,054,157</b>	<b>\$261,973,855</b>	<b>\$21,919,698</b>	<b>9.13%</b>

## FY 2007 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2005 Estimate	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G30 Capital Project Funds</b>							
300 Countywide Roadway Improvement Fund	\$3,891,535	\$1,997,680	\$0	\$1,774,833	\$0	(\$1,774,833)	(100.00%)
301 Contributed Roadway Improvement Fund	35,505,934	4,807,940	2,931,305	34,727,169	3,502,118	(31,225,051)	(89.92%)
302 Library Construction	1,090,711	133,439	11,142,882	20,286,154	27,168,000	6,881,846	33.92%
303 County Construction	70,673,411	15,668,582	17,632,887	75,516,738	16,889,944	(58,626,794)	(77.63%)
304 Primary and Secondary Road Bond Construction	42,280,163	7,138,818	1,000,000	61,841,303	1,000,000	(60,841,303)	(98.38%)
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Sidewalk Construction	7,987,640	1,390,872	300,000	6,972,881	300,000	(6,672,881)	(95.70%)
308 Public Works Construction	13,017,776	4,834,918	2,285,000	10,799,083	980,000	(9,819,083)	(90.93%)
309 Metro Operations & Construction	31,483,104	28,128,920	47,692,238	19,892,541	34,130,301	14,237,760	71.57%
310 Storm Drainage Bond Construction	3,220,810	607,898	0	2,612,912	0	(2,612,912)	(100.00%)
311 County Bond Construction	28,000,294	2,303,535	18,171,000	73,867,759	3,599,000	(70,268,759)	(95.13%)
312 Public Safety Construction	221,316,443	32,193,126	18,207,500	210,805,323	4,755,150	(206,050,173)	(97.74%)
313 Trail Construction	527,616	317,113	0	210,503	100,000	(110,503)	(52.49%)
314 Neighborhood Improvement Program	435,138	59,094	0	376,044	0	(376,044)	(100.00%)
315 Commercial Revitalization Program	7,335,917	2,992,326	0	4,385,036	0	(4,385,036)	(100.00%)
316 Pro Rata Share Drainage Construction	26,291,463	1,736,592	0	24,556,371	0	(24,556,371)	(100.00%)
317 Capital Renewal Construction	0	0	7,182,000	8,672,535	2,449,000	(6,223,535)	(71.76%)
318 Stormwater Management Program	0	0	17,900,000	17,900,000	21,900,000	4,000,000	22.35%
319 The Penny for Affordable Housing Fund	0	0	17,900,000	17,900,000	21,900,000	4,000,000	22.35%
340 Housing Assistance Program	15,883,484	1,410,139	935,000	15,408,344	935,000	(14,473,344)	(93.93%)
341 Housing General Obligation Bond Construction	42,552	28,895	0	13,657	0	(13,657)	(100.00%)
370 Park Authority Bond Construction	60,810,567	14,088,743	0	85,121,824	0	(85,121,824)	(100.00%)
390 School Construction	510,703,597	144,507,956	124,449,882	507,157,476	155,586,022	(351,571,454)	(69.32%)
<b>Total Capital Project Funds</b>	<b>\$1,082,998,155</b>	<b>\$266,846,586</b>	<b>\$290,229,694</b>	<b>\$1,203,298,486</b>	<b>\$297,694,535</b>	<b>(\$905,603,951)</b>	<b>(75.26%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$5,052,641,018</b>	<b>\$3,784,095,680</b>	<b>\$4,102,715,055</b>	<b>\$5,429,014,742</b>	<b>\$4,394,350,517</b>	<b>(\$1,034,664,225)</b>	<b>(19.06%)</b>
<b>PROPRIETARY FUNDS</b>							
<b>G40 Enterprise Funds</b>							
401 Sewer Operation and Maintenance	\$75,900,054	\$66,424,919	\$75,363,821	\$79,323,979	\$78,237,206	(\$1,086,773)	(1.37%)
402 Sewer Construction Improvements	87,184,113	52,237,841	45,807,900	80,754,172	11,861,000	(68,893,172)	(85.31%)
403 Sewer Bond Parity Debt Service	8,573,029	8,566,756	7,261,540	6,622,770	11,460,572	4,837,802	73.05%
406 Sewer Bond Debt Reserve	614,090	614,090	0	0	0	0	-
407 Sewer Bond Subordinate Debt Service	21,877,158	21,517,477	21,708,356	21,708,356	21,922,752	214,396	0.99%
408 Sewer Bond Construction	17,600,874	4,648,888	0	12,951,986	61,087,000	48,135,014	371.64%
<b>Total Enterprise Funds</b>	<b>\$211,749,318</b>	<b>\$154,009,971</b>	<b>\$150,141,617</b>	<b>\$201,361,263</b>	<b>\$184,568,530</b>	<b>(\$16,792,733)</b>	<b>(8.34%)</b>

## FY 2007 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2005 Estimate	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G50 Internal Service Funds</b>							
500 Retiree Health Benefits Fund	\$3,802,099	\$3,516,024	\$3,935,735	\$4,419,735	\$5,324,654	\$904,919	20.47%
501 County Insurance Fund	13,071,307	13,567,744	13,777,596	13,777,596	14,577,597	800,001	5.81%
503 Department of Vehicle Services	60,946,413	55,497,334	55,972,864	67,899,626	65,134,630	(2,764,996)	(4.07%)
504 Document Services Division	7,167,558	6,631,310	7,309,205	7,360,143	6,889,317	(470,826)	(6.40%)
505 Technology Infrastructure Services	27,645,358	23,633,002	25,768,007	28,499,700	28,134,032	(365,668)	(1.28%)
506 Health Benefits Trust Fund	71,444,478	57,686,636	72,188,007	80,516,037	80,890,090	374,053	0.46%
590 School Insurance Fund	11,355,122	9,727,087	12,293,316	12,314,059	15,462,700	3,148,641	25.57%
591 School Health Benefits Trust	207,253,436	172,457,852	233,761,443	245,889,259	268,719,247	22,829,988	9.28%
592 School Central Procurement	14,000,000	11,374,217	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$416,685,771</b>	<b>\$354,091,206</b>	<b>\$439,006,173</b>	<b>\$474,676,155</b>	<b>\$499,132,267</b>	<b>\$24,456,112</b>	<b>5.15%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$628,435,089</b>	<b>\$508,101,177</b>	<b>\$589,147,790</b>	<b>\$676,037,418</b>	<b>\$683,700,797</b>	<b>\$7,663,379</b>	<b>1.13%</b>
<b>FIDUCIARY FUNDS</b>							
<b>G60 Trust Funds</b>							
600 Uniformed Employees Retirement Trust Fund	\$40,056,563	\$37,837,865	\$47,169,783	\$47,395,003	\$54,220,064	\$6,825,061	14.40%
601 Fairfax County Employees' Retirement Trust Fund	121,600,222	120,253,246	134,550,048	135,569,320	144,789,822	9,220,502	6.80%
602 Police Retirement Trust Fund	37,027,987	35,682,512	40,419,908	40,677,359	42,826,179	2,148,820	5.28%
691 Educational Employees' Retirement	139,499,507	127,571,251	151,825,260	147,846,859	159,204,200	11,357,341	7.68%
<b>Total Trust Funds</b>	<b>\$338,184,279</b>	<b>\$321,344,874</b>	<b>\$373,964,999</b>	<b>\$371,488,541</b>	<b>\$401,040,265</b>	<b>\$29,551,724</b>	<b>7.95%</b>
<b>G70 Agency Funds</b>							
700 Route 28 Taxing District	\$7,100,000	\$6,909,451	\$9,260,099	\$9,260,099	\$10,215,052	\$954,953	10.31%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$345,284,279</b>	<b>\$328,254,325</b>	<b>\$383,225,098</b>	<b>\$380,748,640</b>	<b>\$411,255,317</b>	<b>\$30,506,677</b>	<b>8.01%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$6,026,360,386</b>	<b>\$4,620,451,182</b>	<b>\$5,075,087,943</b>	<b>\$6,485,800,800</b>	<b>\$5,489,306,631</b>	<b>(\$996,494,169)</b>	<b>(15.36%)</b>
<b>Less: Internal Service Funds <sup>3</sup></b>	<b>(\$416,685,771)</b>	<b>(\$354,091,206)</b>	<b>(\$439,006,173)</b>	<b>(\$474,676,155)</b>	<b>(\$499,132,267)</b>	<b>(\$24,456,112)</b>	<b>5.15%</b>
<b>NET EXPENDITURES</b>	<b>\$5,609,674,615</b>	<b>\$4,266,359,976</b>	<b>\$4,636,081,770</b>	<b>\$6,011,124,645</b>	<b>\$4,990,174,364</b>	<b>(\$1,020,950,281)</b>	<b>(16.98%)</b>

<sup>1</sup> FY 2007 Advertised Budget Plan expenditures for Fund 090, Public School Operating, are reduced by \$55,167,390 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> FY 2007 Advertised Budget Plan expenditures for Fund 192, School Grants & Self Supporting, are reduced by \$64,713 to offset the discrepancy between the proposed Transfer Out from Fund 105, Cable Communications, and the Superintendent's Proposed Transfer In to Fund 192.

<sup>3</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

## FY 2007 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	Balance 6/30/04	Balance 6/30/05	Balance 6/30/06	Balance 6/30/07	Appropriated From/ (Added to) Surplus
<b>GOVERNMENTAL FUNDS</b>					
<b>G00 General Fund Group</b>					
001 General Fund	\$152,344,354	\$177,532,148	\$132,750,884	\$201,293,599	(\$68,542,715)
002 Revenue Stabilization Fund	34,751,566	47,044,889	62,720,731	65,249,102	(2,528,371)
<b>Total General Fund Group</b>	<b>\$187,095,920</b>	<b>\$224,577,037</b>	<b>\$195,471,615</b>	<b>\$266,542,701</b>	<b>(\$71,071,086)</b>
<b>G10 Special Revenue Funds</b>					
090 Public School Operating	\$113,382,753	\$116,619,331	\$0	\$0	\$0
100 County Transit Systems	10,947,976	14,449,969	291,068	0	291,068
102 Federal/State Grant Fund	14,919,024	13,766,400	239,105	239,105	0
103 Aging Grants & Programs	788,749	863,498	0	0	0
104 Information Technology	22,988,591	22,163,374	0	0	0
105 Cable Communications	20,755,264	25,160,511	7,069,579	7,569,147	(499,568)
106 Fairfax-Falls Church Community Services Board	4,283,368	2,897,878	958,943	958,943	0
108 Leaf Collection	1,488,447	1,711,884	1,679,626	1,882,361	(202,735)
109 Refuse Collection and Recycling Operations	6,828,348	5,078,149	2,578,561	2,451,660	126,901
110 Refuse Disposal	8,834,956	9,237,634	5,730,812	2,050,798	3,680,014
111 Reston Community Center	3,090,392	3,750,542	2,755,397	3,408,975	(653,578)
112 Energy Resource Recovery (ERR) Facility	16,437,760	19,860,693	21,468,641	18,562,713	2,905,928
113 McLean Community Center	3,521,126	4,093,122	4,040,140	5,220,885	(1,180,745)
114 I-95 Refuse Disposal	74,673,773	69,892,084	37,019,650	35,277,398	1,742,252
115 Burgundy Village Community Center	126,273	126,809	126,504	126,986	(482)
116 Integrated Pest Management Program	2,127,943	2,218,928	1,137,014	720,010	417,004
118 Consolidated Community Funding Pool	135,019	263,525	0	0	0
119 Contributory Fund	140,835	151,110	151,110	75,000	76,110
120 E-911 Fund	5,010,686	7,426,337	1,569,722	0	1,569,722
121 Dulles Rail Phase I Transportation Improvement District	0	7,512,571	24,782,537	39,558,268	(14,775,731)
141 Elderly Housing Programs	461,459	593,432	195,323	195,323	0
142 Community Development Block Grant	879,481	877,384	0	0	0
143 Homeowners and Business Loan Programs	4,368,351	4,750,672	0	0	0
144 Housing Trust Fund	19,061,453	23,577,642	229,060	229,060	0
145 HOME Investment Partnerships Grant	(2,423)	33,369	0	0	0
191 School Food & Nutrition Services	10,614,164	10,484,452	0	0	0
192 School Grants & Self Supporting	6,764,980	8,690,556	0	0	0
193 School Adult & Community Education	1,660,148	997,863	0	0	0
<b>Total Special Revenue Funds</b>	<b>\$354,288,896</b>	<b>\$377,249,719</b>	<b>\$112,022,792</b>	<b>\$118,526,632</b>	<b>(\$6,503,840)</b>

## FY 2007 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	Balance 6/30/04	Balance 6/30/05	Balance 6/30/06	Balance 6/30/07	Appropriated From/ (Added to) Surplus
<b>G20 Debt Service Funds</b>					
200/201 Consolidated Debt Service	\$14,167,721	\$11,857,428	\$3,721,927	\$2,805,703	\$916,224
<b>Total Debt Service Funds</b>	<b>\$14,167,721</b>	<b>\$11,857,428</b>	<b>\$3,721,927</b>	<b>\$2,805,703</b>	<b>\$916,224</b>
<b>G30 Capital Project Funds</b>					
300 Countywide Roadway Improvement Fund	\$1,099,035	\$1,894,649	\$0	\$0	\$0
301 Contributed Roadway Improvement Fund	32,332,684	30,641,193	0	0	0
302 Library Construction	205,711	957,272	0	0	0
303 County Construction	38,826,182	49,576,515	0	0	0
304 Primary and Secondary Road Bond Construction	12,632,816	5,154,175	0	0	0
306 Northern Virginia Regional Park Authority	0	(2,500,000)	0	0	0
307 Sidewalk Construction	4,067,028	3,627,213	0	0	0
308 Public Works Construction	6,219,127	6,778,841	0	0	0
309 Metro Operations & Construction	13,392,001	1,882,881	2,828,034	2,090,767	737,267
310 Storm Drainage Bond Construction	3,220,810	2,612,912	0	0	0
311 County Bond Construction	8,265,242	5,510,657	0	0	0
312 Public Safety Construction	87,509,297	143,621,189	0	0	0
313 Trail Construction	356,535	41,081	0	0	0
314 Neighborhood Improvement Program	413,742	425,286	79,242	99,242	(20,000)
315 Commercial Revitalization Program	(387,753)	1,356,019	0	0	0
316 Pro Rata Share Drainage Construction	4,879	3,339	0	0	0
317 Capital Renewal Construction	0	0	0	0	0
318 Stormwater Management Program	0	0	0	0	0
319 The Penny for Affordable Housing Fund	0	0	0	0	0
340 Housing Assistance Program	530,665	2,393,611	3,662	3,662	0
341 Housing General Obligation Bond Construction	42,552	13,657	0	0	0
370 Park Authority Bond Construction	20,290,567	20,121,824	0	0	0
390 School Construction	1,971,457	11,358,258	0	0	0
<b>Total Capital Project Funds</b>	<b>\$230,992,577</b>	<b>\$285,470,572</b>	<b>\$2,910,938</b>	<b>\$2,193,671</b>	<b>\$717,267</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$786,545,114</b>	<b>\$899,154,756</b>	<b>\$314,127,272</b>	<b>\$390,068,707</b>	<b>(\$75,941,435)</b>
<b>PROPRIETARY FUNDS</b>					
<b>G40 Enterprise Funds</b>					
400 Sewer Revenue	\$70,323,787	\$62,194,024	\$39,318,723	\$39,497,447	(\$178,724)
401 Sewer Operation and Maintenance	4,398,681	10,569,842	379,320	150,689	228,631
402 Sewer Construction Improvements	51,688,913	34,946,272	0	0	0

## FY 2007 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	Balance 6/30/04	Balance 6/30/05	Balance 6/30/06	Balance 6/30/07	Appropriated From/ (Added to) Surplus
403 Sewer Bond Parity Debt Service	1,515,672	1,331,987	1,421,633	1,421,633	0
406 Sewer Bond Debt Reserve	7,514,438	6,900,348	6,900,348	16,606,348	(9,706,000)
407 Sewer Bond Subordinate Debt Service	403,996	559,138	359,681	536,929	(177,248)
408 Sewer Bond Construction	28,890,144	18,043,051	5,126,582	84,497,632	(79,371,050)
<b>Total Enterprise Funds</b>	<b>\$164,735,631</b>	<b>\$134,544,662</b>	<b>\$53,506,287</b>	<b>\$142,710,678</b>	<b>(\$89,204,391)</b>
<b>G50 Internal Service Funds</b>					
500 Retiree Health Benefits Fund	\$255,003	\$438,700	\$321,075	\$35,000	\$286,075
501 County Insurance Fund	25,614,751	29,972,218	31,015,715	31,015,715	0
503 Department of Vehicle Services	26,248,602	25,967,204	18,273,809	18,637,221	(363,412)
504 Document Services Division	10,661	656,524	36,554	18,660	17,894
505 Technology Infrastructure Services	8,988,336	6,397,996	2,454,182	2,362,947	91,235
506 Health Benefits Trust Fund	14,409,489	27,988,758	20,075,146	20,330,856	(255,710)
590 School Insurance Fund	14,726,537	17,703,712	17,682,969	17,682,969	0
591 School Health Benefits Trust	23,648,990	35,996,144	0	0	0
592 School Central Procurement	477,953	407,012	407,012	407,012	0
<b>Total Internal Service Funds</b>	<b>\$114,380,322</b>	<b>\$145,528,268</b>	<b>\$90,266,462</b>	<b>\$90,490,380</b>	<b>(\$223,918)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$279,115,953</b>	<b>\$280,072,930</b>	<b>\$143,772,749</b>	<b>\$233,201,058</b>	<b>(\$89,428,309)</b>
<b>FIDUCIARY FUNDS</b>					
<b>G60 Trust Funds</b>					
600 Uniformed Employees Retirement Trust Fund	\$755,288,695	\$836,684,846	\$890,502,712	\$951,218,909	(\$60,716,197)
601 Fairfax County Employees' Retirement Trust Fund	2,067,515,324	2,307,321,603	2,411,182,865	2,531,987,626	(120,804,761)
602 Police Retirement Trust Fund	679,147,572	735,092,033	774,143,952	818,129,554	(43,985,602)
691 Educational Employees' Retirement	1,528,120,115	1,647,713,156	1,708,463,342	1,770,999,443	(62,536,101)
<b>Total Trust Funds</b>	<b>\$5,030,071,706</b>	<b>\$5,526,811,638</b>	<b>\$5,784,292,871</b>	<b>\$6,072,335,532</b>	<b>(\$288,042,661)</b>
<b>G70 Agency Funds</b>					
700 Route 28 Taxing District	\$91	\$641	\$0	\$0	\$0
<b>Total Agency Funds</b>	<b>\$91</b>	<b>\$641</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$5,030,071,797</b>	<b>\$5,526,812,279</b>	<b>\$5,784,292,871</b>	<b>\$6,072,335,532</b>	<b>(\$288,042,661)</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$6,095,732,864</b>	<b>\$6,706,039,965</b>	<b>\$6,242,192,892</b>	<b>\$6,695,605,297</b>	<b>(\$453,412,405)</b>



**GENERAL FUND PROPERTY TAX RATES  
FY 1997 - FY 2007  
(per \$100 assessed valuation)**

<b>Tax Category</b>	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007 Advertised</b>
<b>Real Estate</b>	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.21	\$1.16	\$1.13	\$1.00	\$0.93
Public Service	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.93
<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	\$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	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	4.57
Research and Development	4.57	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>	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.93
Public Service	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.93

<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 1997 - FY 2007

Tax Category	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 Advertised
<b>Sewage Rates</b>											
Sewer Charge (per 1,000 gal.)	\$2.60	\$2.60	\$2.70	\$2.70	\$2.81	\$2.88	\$2.95	\$3.03	\$3.20	\$3.28	\$3.50
Availability Fee - Single Family Home	\$4,353	\$4,621	\$4,621	\$4,621	\$4,898	\$5,069	\$5,247	\$5,431	\$5,621	\$5,874	\$6,138
<b>Refuse Rates</b>											
Collection (per unit)	\$250	\$240	\$240	\$210	\$210	\$210	\$210	\$210	\$240	\$270	\$315
Disposal (per ton)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$48.00	\$48.00	\$50.00
Leaf Collection <sup>1</sup>	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.015	\$0.015	\$0.015
<b>Lee - Burgundy Village</b>											
Community Center <sup>1,2</sup> Dranesville - McLean	\$0.02	\$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> Hunter Mill - Reston	\$0.027	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028
Community Center <sup>1,2</sup> Route 28 Corridor <sup>1,2</sup>	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.052	\$0.052	\$0.052	\$0.052	\$0.052
Dulles Rail Phase I <sup>1,2,3</sup> Integrated Pest	-	-	-	-	-	-	-	-	\$0.22	\$0.22	\$0.22
Management Program <sup>1,2,4</sup>	\$0.0010	\$0.0000	\$0.0000	\$0.0000	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010
<b>Consumer Utility Tax - Telephone</b>											
Residential											
Rate	22.2%	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	\$50
Commercial											
Rate	22.2%	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	\$1,600
<b>E-911 Tax</b>											
Monthly per Phone Line	\$1.69	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$2.50	\$2.50	\$3.00	\$3.00
<b>Local Mobile Telecommunications Tax<sup>5</sup></b>											
Rate	-	-	-	-	-	-	-	10.0%	10.0%	10.0%	10.0%
Ceiling	-	-	-	-	-	-	-	\$30	\$30	\$30	\$30

<sup>1</sup> Per \$100 of assessed value.

<sup>2</sup> These are in special taxing districts which have been set up to support these functions.

<sup>3</sup> A Dulles Rail Phase I Transportation Improvement District tax was approved by the Board of Supervisors as part of the *FY 2005 Revised Budget Plan*.

<sup>4</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.

<sup>5</sup> A Local Mobile Telecommunications tax was approved by the Board of Supervisors as part of the FY 2004 Adopted Budget Plan.

## CONSUMER UTILITY TAXES ON ELECTRICITY AND NATURAL GAS

### ELECTRICITY

### NATURAL GAS

ELECTRICITY			NATURAL GAS		
Customer Class as Defined by Electric Power Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001 <sup>1</sup>	Customer Class as Defined by Natural Gas Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001 <sup>1</sup>
<b>Residential</b>	8% of first \$50	\$0.00605 per kWh	<b>Residential</b>	8% of first \$50	\$0.05259 per CCF
Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill	Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill
Maximum	\$4.00 per bill	\$4.00 per bill	Maximum	\$4.00 per bill	\$4.00 per bill
<b>Master Metered Apartments</b>	8% of bill	\$0.00323 per kWh	<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	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	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	<b>Nonresidential</b>	10% of first \$3,000	\$0.04794 per CCF
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill	Minimum	10% of \$8.45 bill or \$0.845	\$0.845 per bill
Maximum	\$1,000 per bill	\$1,000 per bill	Maximum	\$300 per bill	\$300 per bill
<b>Industrial</b>	10% of first \$10,000	\$0.00707 per kWh	<b>Nonresidential Interruptible</b>	4.5% of first \$6,667	\$0.00563 per CCF
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill	Minimum	4.5% of \$100 bill per meter	\$4.50 per meter
Maximum	\$1,000 per bill	\$1,000 per bill	Maximum	\$300 per meter	\$300 per meter

<sup>1</sup>Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of electricity and 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 is based on usage.

## ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS GENERAL FUND, FISCAL YEARS 2005-2007

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>ASSESSED VALUATION OF TAXABLE PROPERTY</b>				
<b>Real Estate</b>				
Local Assessment	\$144,804,746,670	\$178,818,426,150	\$178,818,426,150	\$219,405,403,770
Public Service Corporations	960,616,569	1,058,253,657	1,106,937,857	1,111,166,340
Supplementals and Norfolk Plan	792,789,891	632,238,575	632,238,575	654,005,917
Less: Tax Relief for Elderly/Disabled	(1,310,583,247)	(1,880,383,360)	(2,462,654,300)	(2,583,402,570)
Less: Exonerations/Certificates/Tax Abatements	(604,505,454)	(1,019,686,454)	(1,019,686,454)	(1,150,307,442)
<b>Total Real Estate Taxable Valuation</b>	<b>\$144,643,064,429</b>	<b>\$177,608,848,568</b>	<b>\$177,075,261,828</b>	<b>\$217,436,866,015</b>
<b>Personal Property</b>				
Vehicles	\$9,397,699,395	\$9,937,924,384	\$10,199,678,325	\$10,799,601,946
Business Property (excluding vehicles)	2,118,281,741	2,200,060,686	2,238,994,716	2,371,604,106
Mobile Homes	19,368,295	18,056,505	25,224,452	25,655,586
Other Personal Property <sup>1</sup>	7,115,666	8,277,350	9,232,605	10,835,368
Public Service Corporations	2,075,779,523	2,211,306,372	1,917,679,760	1,812,024,300
<b>Total Personal Property Valuation</b>	<b>\$13,618,244,620</b>	<b>\$14,375,625,297</b>	<b>\$14,390,809,858</b>	<b>\$15,019,721,306</b>
<b>Total Taxable Property Valuation</b>	<b>\$158,261,309,049</b>	<b>\$191,984,473,865</b>	<b>\$191,466,071,686</b>	<b>\$232,456,587,321</b>
<b>TAX RATE (per \$100 assessed value)</b>				
<b>Real Estate</b>				
Regular-Local Assessment	\$1.13	\$1.00	\$1.00	\$0.93
Public Service Corporations-Equalized	1.13	1.00	1.00	0.93
<b>Personal Property</b>				
Vehicle/Business/Other	\$4.57	\$4.57	\$4.57	\$4.57
Public Service Corporations-Equalized	1.13	1.00	1.00	0.93
Mobile Homes	1.13	1.00	1.00	0.93

<sup>1</sup> Other Personal Property includes boats, trailers, and miscellaneous.

## ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS GENERAL FUND, FISCAL YEARS 2005-2007

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>LEVIES AND COLLECTIONS</b>				
<b>Property Tax Levy</b>				
Real Estate Tax Levy	\$1,634,538,991	\$1,776,088,487	\$1,770,752,619	\$2,022,162,854
Personal Property Tax Levy	464,312,893	488,049,814	497,057,340	524,745,457
<b>Total Property Tax Levy</b>	<b>\$2,098,851,884</b>	<b>\$2,264,138,301</b>	<b>\$2,267,809,959</b>	<b>\$2,546,908,311</b>
<b>Property Tax Collections</b>				
Collection of Current Taxes <sup>2</sup>	\$2,082,670,287	\$2,242,991,393	\$2,248,041,688	\$2,525,392,599
Percentage of Total Levy Collected	99.2%	99.1%	99.1%	99.2%
Net Collections of Delinquent Taxes	29,164,688	15,079,797	15,079,797	20,366,594
<b>Total Property Tax Collections</b>	<b>\$2,111,834,975</b>	<b>\$2,258,071,190</b>	<b>\$2,263,121,485</b>	<b>\$2,545,759,193</b>
Yield of \$0.01 per \$100 of Real Estate Tax Collections	\$14,617,683	\$17,911,010	\$17,827,432	\$21,855,582
Yield of \$0.01 per \$100 of Personal Property Tax Collections	\$942,827	\$988,819	\$1,018,159	\$1,078,388

<sup>2</sup> FY 2007 collections include \$21.9 million in Real Estate taxes directed to Fund 318, Stormwater Management Program, and \$21.9 million to Fund 319, The Penny for Affordable Housing Fund.

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>TOTAL REAL PROPERTY TAXES</u></b>						
Real Estate Tax - Current	\$1,617,420,842	\$1,758,620,476	\$1,752,820,476	\$1,960,182,873	\$207,362,397	11.8%
R. E. Tax - Public Service Corps	10,857,467	10,582,537	11,069,379	10,333,847	(735,532)	-6.6%
<b>Subtotal R. E. Tax - Current</b>	<b>\$1,628,278,309</b>	<b>\$1,769,203,013</b>	<b>\$1,763,889,855</b>	<b>\$1,970,516,720</b>	<b>\$206,626,865</b>	<b>11.7%</b>
R. E. Tax Penalties - Current	\$3,736,708	\$1,287,904	\$1,287,904	\$1,565,067	\$277,163	21.5%
R. E. Tax Interest - Current	102,289	367,941	367,941	447,123	79,182	21.5%
R. E. Tax Delinquent - 1st Year	3,695,462	1,668,200	1,668,200	2,027,203	359,003	21.5%
R. E. Tax Penalties - 1st Year Delinquent	429,926	230,175	230,175	279,710	49,535	21.5%
R. E. Tax Interest - 1st Year Delinquent	55,123	252,216	252,216	306,494	54,278	21.5%
R. E. Tax Delinquent - 2nd Year	856,534	662,496	662,496	805,068	142,572	21.5%
R. E. Tax Penalties - 2nd Year Delinquent	91,537	91,252	91,252	110,890	19,638	21.5%
R. E. Tax Interest - 2nd Year Delinquent	21,585	199,853	199,853	242,862	43,009	21.5%
R. E. Tax - Prior Years	446,645	2,107,884	2,107,884	2,561,509	453,625	21.5%
R. E. PSC - Penalty Current	10,775	0	0	0	0	-
R. E. PSC - Interest Current	202	9,235	9,235	11,222	1,987	21.5%
R. E. PSC - Prior Years	179,125	2,082	2,082	2,530	448	21.5%
<b>Subtotal R. E. Tax - Delinquents</b>	<b>\$9,625,911</b>	<b>\$6,879,238</b>	<b>\$6,879,238</b>	<b>\$8,359,678</b>	<b>\$1,480,440</b>	<b>21.5%</b>
<b>TOTAL REAL PROPERTY TAXES</b>	<b>\$1,637,904,220</b>	<b>\$1,776,082,251</b>	<b>\$1,770,769,093</b>	<b>\$1,978,876,398</b>	<b>\$208,107,305</b>	<b>11.8%</b>
<b><u>PERSONAL PROPERTY TAXES</u></b>						
Personal Property Tax - Current	\$239,461,120	\$249,451,092	\$262,921,602	\$278,416,503	\$15,494,901	5.9%
P. P. Tax - Public Service Corps	23,773,157	22,182,659	19,075,602	18,482,264	(593,338)	-3.1%
<b>Subtotal P. P. Tax - Current</b>	<b>\$263,234,277</b>	<b>\$271,633,751</b>	<b>\$281,997,204</b>	<b>\$296,898,767</b>	<b>\$14,901,563</b>	<b>5.3%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
P. P. Tax Penalties - Current	\$4,045,952	\$2,011,741	\$2,011,741	\$2,945,508	\$933,767	46.4%
P. P. Tax Interest - Current	231,255	95,591	95,591	139,960	44,369	46.4%
P. P. Tax Delinquent - 1st Year	5,975,847	2,894,020	2,894,020	4,237,303	1,343,283	46.4%
P. P. Tax Penalties - 1st Year Delinquent	744,685	344,753	344,753	504,773	160,020	46.4%
P. P. Tax Interest - 1st Year Delinquent	186,885	70,902	70,902	103,812	32,910	46.4%
P. P. Tax Delinquent - 2nd Year	2,391,674	1,400,866	1,400,866	2,051,089	650,223	46.4%
P. P. Tax Penalties - 2nd Year Delinquent	154,964	84,070	84,070	123,092	39,022	46.4%
P. P. Tax Interest - 2nd Year Delinquent	105,624	40,219	40,219	58,887	18,668	46.4%
P. P. Tax Delinquent - 3rd Year	2,146,586	628,499	628,499	920,222	291,723	46.4%
P. P. Tax Penalties - 3rd Year Delinquent	266,320	96,879	96,879	141,846	44,967	46.4%
P. P. Tax Interest - 3rd Year Delinquent	321,215	86,339	86,339	126,414	40,075	46.4%
P. P. Tax Prior Years	91,067	446,680	446,680	654,010	207,330	46.4%
<b>Subtotal P. P. Tax - Delinquent</b>	<b>\$16,662,073</b>	<b>\$8,200,559</b>	<b>\$8,200,559</b>	<b>\$12,006,916</b>	<b>\$3,806,357</b>	<b>46.4%</b>
<hr/>						
<b>TOTAL PERSONAL PROPERTY TAXES</b>	<b>\$279,896,351</b>	<b>\$279,834,310</b>	<b>\$290,197,763</b>	<b>\$308,905,683</b>	<b>\$18,707,920</b>	<b>6.4%</b>
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<b><u>GENERAL OTHER LOCAL TAXES</u></b>						
Short-Term Daily Rental	\$653,385	\$534,088	\$660,082	\$673,284	\$13,202	2.0%
Vehicle Decals	19,802,772	20,250,310	20,250,310	20,655,316	405,006	2.0%
Bank Franchise Tax	6,849,237	4,011,108	6,011,976	6,803,519	791,543	13.2%
Cigarette Tax	6,061,050	11,532,018	11,532,018	11,532,018	0	0.0%
Gross Receipts Tax on Rental Cars	3,322,666	2,266,396	2,266,396	2,311,724	45,328	2.0%
Transient Occupancy Tax	8,301,201	7,135,092	9,097,891	9,702,088	604,197	6.6%
Transient Occupancy Tax – Additional	6,328,344	7,135,092	9,097,891	9,702,088	604,197	6.6%
Land Transfer Fees	68,923	39,935	39,935	39,935	0	0.0%
Mobile Telecommunications Tax	11,513,349	\$11,330,000	\$11,513,349	\$11,858,749	\$345,400	3.0%
<b>Subtotal</b>	<b>\$62,900,927</b>	<b>\$64,234,038</b>	<b>\$70,469,848</b>	<b>\$73,278,721</b>	<b>\$2,808,873</b>	<b>4.0%</b>
Sales Tax - Local	\$147,643,657	\$158,120,999	\$158,120,999	\$166,027,049	\$7,906,050	5.0%
Sales Tax - Mobile Home	138,287	101,130	101,130	106,187	5,057	5.0%
<b>Subtotal Sales Tax</b>	<b>\$147,781,944</b>	<b>\$158,222,129</b>	<b>\$158,222,129</b>	<b>\$166,133,236</b>	<b>\$7,911,107</b>	<b>5.0%</b>

## FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Deed of Conveyance Tax	\$9,804,572	\$7,697,968	\$9,804,572	\$9,804,572	\$0	0.0%
Recordation Tax	38,869,512	27,169,349	38,869,512	38,869,512	0	0.0%
<b>Subtotal Deed of Conveyance/Recordation</b>	<b>\$48,674,084</b>	<b>\$34,867,317</b>	<b>\$48,674,084</b>	<b>\$48,674,084</b>	<b>\$0</b>	<b>0.0%</b>
<hr/>						
<b>TOTAL Other Local Taxes</b>	<b>\$259,356,955</b>	<b>\$257,323,484</b>	<b>\$277,366,061</b>	<b>\$288,086,041</b>	<b>\$10,719,980</b>	<b>3.9%</b>
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Electric Utility Tax - Dominion Virginia Power	\$33,100,731	\$34,025,236	\$34,025,236	\$34,365,488	\$340,252	1.0%
Electric Utility Tax - No. Va. Elec.	1,490,660	1,661,994	1,661,994	1,678,614	16,620	1.0%
<b>Subtotal Electric Utility Tax</b>	<b>\$34,591,391</b>	<b>\$35,687,230</b>	<b>\$35,687,230</b>	<b>\$36,044,102</b>	<b>\$356,872</b>	<b>1.0%</b>
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Telephone Utility Tax - Verizon	\$33,616,922	\$33,793,118	\$33,793,118	\$34,131,050	\$337,932	1.0%
Telephone Utility Tax - Misc.	7,301,753	6,337,681	6,337,681	6,401,058	63,377	1.0%
<b>Subtotal Telephone Utility Tax</b>	<b>\$40,918,675</b>	<b>\$40,130,799</b>	<b>\$40,130,799</b>	<b>\$40,532,108</b>	<b>\$401,309</b>	<b>1.0%</b>
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Gas Utility Tax - Washington Gas	\$8,718,488	\$9,143,830	\$9,143,830	\$9,235,268	\$91,438	1.0%
Gas Utility Tax - Columbia Gas of VA	447,462	461,124	461,124	465,735	4,611	1.0%
<b>Subtotal Gas Utility Tax</b>	<b>\$9,165,950</b>	<b>\$9,604,954</b>	<b>\$9,604,954</b>	<b>\$9,701,003</b>	<b>\$96,049</b>	<b>1.0%</b>
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<b>TOTAL Consumer Utility Tax</b>	<b>\$84,676,016</b>	<b>\$85,422,983</b>	<b>\$85,422,983</b>	<b>\$86,277,213</b>	<b>\$854,230</b>	<b>1.0%</b>
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Electric Consumption Tax	\$2,969,529	\$2,942,317	\$2,942,317	\$3,001,163	\$58,846	2.0%
Natural Gas Consumption Tax	765,665	886,098	886,098	903,820	17,722	2.0%
<b>Total Consumption Tax</b>	<b>\$3,735,194</b>	<b>\$3,828,415</b>	<b>\$3,828,415</b>	<b>\$3,904,983</b>	<b>\$76,568</b>	<b>2.0%</b>



# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
BPOL Tax - Amusements	\$176,066	\$217,009	\$184,870	\$194,114	\$9,244	5.0%
BPOL Tax - Builders and Developers	927,920	872,373	974,316	1,023,032	48,716	5.0%
BPOL Tax - Business Service Occupation	20,583,865	18,430,384	21,613,058	22,693,710	1,080,652	5.0%
BPOL Tax - Personal Service Occupation	4,619,396	4,581,213	4,850,366	5,092,885	242,519	5.0%
BPOL Tax - Contractors	6,384,272	5,986,772	6,703,486	7,038,660	335,174	5.0%
BPOL Tax - Hotels and Motels	1,156,187	1,097,937	1,213,996	1,274,696	60,700	5.0%
BPOL Tax - Prof. & Spec Occupations	12,696,239	12,600,032	13,331,051	13,997,604	666,553	5.0%
BPOL Tax - Rent of House, Apt & Condo	8,017,022	8,654,233	8,417,873	8,838,767	420,894	5.0%
BPOL Tax - Repair Service	1,978,310	1,886,420	2,077,226	2,181,087	103,861	5.0%
BPOL Tax - Retail Merchants	24,405,605	25,460,180	25,625,885	26,907,178	1,281,293	5.0%
BPOL Tax - Wholesale Merchants	1,506,385	1,672,775	1,581,704	1,660,789	79,085	5.0%
BPOL Tax - Real Estate Brokers	2,332,890	1,844,505	2,449,535	2,572,012	122,477	5.0%
BPOL Tax - Money Lenders	1,829,604	2,169,925	1,921,083	2,017,137	96,054	5.0%
BPOL Tax - Telephone Companies	1,448,546	1,661,178	1,520,974	1,597,023	76,049	5.0%
BPOL Tax - Consultant/Specialist	26,655,701	26,014,837	27,988,486	29,387,910	1,399,424	5.0%
BPOL Tax - Research and Development	399,427	378,417	419,398	440,368	20,970	5.0%
<b>Subtotal BPOL - Current</b>	<b>\$115,117,435</b>	<b>\$113,528,190</b>	<b>\$120,873,307</b>	<b>\$126,916,972</b>	<b>\$6,043,665</b>	<b>5.0%</b>
BPOL Tax - Penalties & Interest - Current Year	(\$77,162)	\$50,000	\$50,000	\$50,000	\$0	0.0%
BPOL Tax - Delinquent Taxes - Prior Years	155,389	800,000	800,000	800,000	0	0.0%
BPOL Tax - Delinquent Penalty & Interest - Prior Years	209,572	150,000	150,000	150,000	0	0.0%
<b>Subtotal BPOL - Delinquents</b>	<b>\$287,799</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL Business, Professional &amp; Occupational Licenses</b>	<b>\$115,405,234</b>	<b>\$114,528,190</b>	<b>\$121,873,307</b>	<b>\$127,916,972</b>	<b>\$6,043,665</b>	<b>5.0%</b>
<b>TOTAL GENERAL OTHER LOCAL TAXES</b>	<b>\$463,173,399</b>	<b>\$461,103,072</b>	<b>\$488,490,766</b>	<b>\$506,185,209</b>	<b>\$17,694,443</b>	<b>3.6%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>PERMITS, FEES &amp; REGULATORY LICENSES</u></b>						
Building Permits - Residential	\$6,410,578	\$6,344,059	\$6,344,059	\$6,344,059	\$0	0.0%
Electrical Permits	2,428,747	2,052,508	2,052,508	2,052,508	0	0.0%
Plumbing Permits	2,125,333	1,748,565	1,748,565	1,748,565	0	0.0%
Mechanical Permits	1,654,040	1,458,105	1,458,105	1,458,105	0	0.0%
Cross Connection Charges	370,683	271,650	271,650	271,650	0	0.0%
Swimming Pool Inspection Licenses	1,000	430	430	430	0	0.0%
Home Improvement Inspection Licenses	3,310	17,566	17,566	17,566	0	0.0%
Elevator Inspection Licenses	1,208,570	1,035,240	1,035,240	1,035,240	0	0.0%
Appliance Permits	162,988	110,726	110,726	110,726	0	0.0%
Building Re-inspection Fees	51,770	31,782	31,782	31,782	0	0.0%
Electrical Re-inspection Fees	13,664	8,306	8,306	8,306	0	0.0%
Plumbing Re-inspection Fees	24,360	15,041	15,041	15,041	0	0.0%
Mechanical Re-inspection Fees	10,136	9,268	9,268	9,268	0	0.0%
Plan Resubmission Fee - New Construction	120,700	143,833	143,833	143,833	0	0.0%
Plan Resubmission Fee - Alteration Construction	130,450	106,216	106,216	106,216	0	0.0%
<b>Subtotal Inspection Services</b>	<b>\$14,716,329</b>	<b>\$13,353,295</b>	<b>\$13,353,295</b>	<b>\$13,353,295</b>	<b>\$0</b>	<b>0.0%</b>
Site Plan Fees	\$2,233,265	\$3,087,140	\$3,087,140	\$3,087,140	\$0	0.0%
Subdivision Plat Fees	332,257	508,500	508,500	508,500	0	0.0%
Subdivision Plan Fees	1,620,037	2,925,133	2,925,133	2,925,133	0	0.0%
Utility Permit Fees	16,140	49,016	49,016	49,016	0	0.0%
Developer Bond Extension	679,706	964,491	964,491	964,491	0	0.0%
Inspection - Site Plans	1,309,530	2,498,268	2,498,268	3,198,268	700,000	28.0%
Inspection - Subplans	1,047,177	1,814,157	1,814,157	2,514,157	700,000	38.6%
<b>Subtotal Design Review</b>	<b>\$7,238,112</b>	<b>\$11,846,705</b>	<b>\$11,846,705</b>	<b>\$13,246,705</b>	<b>\$1,400,000</b>	<b>11.8%</b>
<b>TOTAL Inspection Services and Design Review</b>	<b>\$21,954,441</b>	<b>\$25,200,000</b>	<b>\$25,200,000</b>	<b>\$26,600,000</b>	<b>\$1,400,000</b>	<b>5.6%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Zoning Fees	\$622,057	\$1,465,908	\$964,188	\$964,188	\$0	0.0%
Sign Permit Fees	48,820	62,560	62,560	62,560	0	0.0%
Quarry Inspection Fees	20,280	20,170	20,170	20,573	403	2.0%
Board of Zoning Appeals Fees	77,062	143,487	143,487	146,357	2,870	2.0%
Agricultural/Forrest District Application Fee	0	250	250	250	0	0.0%
Wetlands Permits	0	900	300	300	0	0.0%
Non-Residential Use Permits Fees (NON-RUP's fees)	90,880	91,000	91,000	91,000	0	0.0%
Zoning Compliance Letters/Temp Special Permits	96,120	46,175	148,986	151,966	2,980	2.0%
<b>TOTAL Zoning Revenue</b>	<b>\$955,219</b>	<b>\$1,830,450</b>	<b>\$1,430,941</b>	<b>\$1,437,194</b>	<b>\$6,253</b>	<b>0.4%</b>
Dog Licenses	\$251,499	\$243,944	\$251,499	\$256,103	\$4,604	1.8%
Auto Graveyard Licenses	50	100	100	100	0	0.0%
Bondsmen Licenses	90	300	300	300	0	0.0%
Carnival Permits	0	175	0	0	0	-
Dance Hall Licenses	1,910	2,300	2,300	2,300	0	0.0%
Fortune Teller Licenses	1,000	500	500	500	0	0.0%
Mixed Drink Establishment Licenses	109,528	114,868	114,868	117,165	2,297	2.0%
Land Use Assessment Application Fees	1,140	600	600	600	0	0.0%
Massage Therapy Permits	24,375	21,000	25,365	25,872	507	2.0%
Election Filing Fees	3,175	700	700	700	0	0.0%
Concealed Weapon Permits	48,016	46,200	46,200	46,200	0	0.0%
Precious Metal Dealers Licenses	4,408	4,925	4,925	4,925	0	0.0%
Solicitors Licenses	5,640	8,000	8,000	8,000	0	0.0%
Going Out of Business Fees	325	845	845	500	(345)	-40.8%
Fire Prevention Code Permits	895,355	1,016,203	913,529	931,800	18,271	2.0%
Fire Marshal Fees	2,417,801	2,779,841	2,779,841	2,779,841	0	0.0%
Acceptance Test Overtime Fees	350,438	373,223	373,223	373,223	0	0.0%
Home Childcare Permits	29,357	28,000	28,000	28,560	560	2.0%
Tax Abatement Application Fees	750	2,500	2,500	2,500	0	0.0%
Alarm Systems Registrations	78,801	50,000	79,985	81,185	1,200	1.5%
Taxicab Licenses	133,405	127,616	133,776	133,776	0	0.0%
<b>Subtotal Misc. Permits, Fees &amp; Licenses</b>	<b>\$4,357,063</b>	<b>\$4,821,840</b>	<b>\$4,767,056</b>	<b>\$4,794,150</b>	<b>\$27,094</b>	<b>0.6%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Sanitation Inspection Licenses	\$65	\$850	\$850	\$850	\$0	0.0%
Septic Tank Permits	71,510	76,895	64,550	64,550	0	0.0%
Septic Tank Truck Licenses	46,325	37,000	47,000	47,000	0	0.0%
Well Water Supply Permits	24,575	33,750	33,750	33,750	0	0.0%
Well Water Supply Licenses	300	450	1,350	1,350	0	0.0%
Routine Water Sample Fees	3,545	3,640	3,640	3,640	0	0.0%
Swimming Pool Licenses	166,024	149,720	170,351	170,791	440	0.3%
Portable Toilet Fees	1,205	550	550	550	0	0.0%
Private Schools/Day Care Center Licenses	11,981	13,000	13,000	13,000	0	0.0%
Food Establishment Operating Permits	84,805	85,493	85,493	87,203	1,710	2.0%
State Share Septic Tank Permits	52,173	58,528	52,173	52,173	0	0.0%
State Share Well Permit Fees	12,478	18,425	18,425	18,425	0	0.0%
Miscellaneous Environmental Fees	10,810	5,212	5,212	5,212	0	0.0%
Alternate Discharge Permits	0	103	103	103	0	0.0%
Site Development Review	15,860	15,780	15,780	15,780	0	0.0%
Building Permits Review	44,350	44,150	44,150	44,150	0	0.0%
Public Establishment Review	59,655	63,710	63,710	63,710	0	0.0%
Hotel Permits-State Health Fee	4,280	4,240	4,240	4,240	0	0.0%
Restaurants-State Health Fee	59,905	61,735	61,735	63,587	1,852	3.0%
Camps/Campgrounds-State Health Fee	160	280	280	280	0	0.0%
Plan Review-State Health Fee	9,995	9,200	9,200	9,476	276	3.0%
Alternative Sewage Systems Plan Review	14,850	8,250	14,850	14,850	0	0.0%
<b>Subtotal Health Dept. Permits, Fees &amp; Licenses</b>	<b>\$694,850</b>	<b>\$690,961</b>	<b>\$710,392</b>	<b>\$714,670</b>	<b>\$4,278</b>	<b>0.6%</b>
<b>TOTAL Misc. Permits Fees &amp; Licenses</b>	<b>\$5,051,914</b>	<b>\$5,512,801</b>	<b>\$5,477,448</b>	<b>\$5,508,820</b>	<b>\$31,372</b>	<b>0.6%</b>
<b>TOTAL PERMITS, FEES &amp; REGULATORY LICENSES</b>	<b>\$27,961,574</b>	<b>\$32,543,251</b>	<b>\$32,108,389</b>	<b>\$33,546,014</b>	<b>\$1,437,625</b>	<b>4.5%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>FINES AND FORFEITURES</u></b>						
Courthouse Maintenance Fees	\$377,884	\$299,822	\$386,102	\$393,824	\$7,722	2.0%
Criminal Justice Academy Fee	197,255	190,000	215,653	215,653	0	0.0%
Juvenile & Domestic Relations Court (J&DR) Fines/Interest	1,256	1,311	1,311	1,311	0	0.0%
General District Court Fines/Interest	111,413	98,433	111,413	111,413	0	0.0%
Circuit Court Fines and Penalties	111,680	153,376	153,376	153,376	0	0.0%
County Fines/Penalties	2,955	500	500	500	0	0.0%
County Fines - J&DR Court	134,948	122,003	148,108	151,070	2,962	2.0%
General District Court Fines	7,899,526	5,541,109	7,899,526	8,136,512	236,986	3.0%
Photo Red Light Violations	735,376	0	0	0	0	-
Court Security Fees	993,179	953,365	953,365	972,432	19,067	2.0%
Jail Fees / DNA Fees	103,400	92,306	108,028	110,189	2,161	2.0%
Parking Violations	3,181,423	3,570,111	3,181,423	3,181,423	0	0.0%
RMA Collection Agency Fees	147,904	75,000	75,000	75,000	0	0.0%
State Set-Off Debt Service (SOF)	80,632	34,455	80,632	80,632	0	0.0%
County Fee - Administrative - Collections of Delinquent Taxes	641,505	162,929	855,340	855,340	0	0.0%
Attorney Fee - Collection of Delinquent Taxes	13,965	37,500	13,965	13,965	0	0.0%
Alarm Ordinance Violations	789,026	943,932	789,026	789,026	0	0.0%
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$15,523,328</b>	<b>\$12,276,152</b>	<b>\$14,972,768</b>	<b>\$15,241,666</b>	<b>\$268,898</b>	<b>1.8%</b>
<b><u>REVENUE FROM USE OF MONEY &amp; PROPERTY</u></b>						
Interest on Investments	\$27,110,409	\$38,329,212	\$61,923,037	\$67,508,268	\$5,585,231	9.0%
ACCA Rent	7,518	7,518	7,518	7,518	0	0.0%
Rent of Real Estate	2,157,229	2,411,029	2,255,577	2,255,577	0	0.0%
Sale of Equipment	8,060	7,700	7,700	7,700	0	0.0%
Cafeteria Commissions/Vending Machines	166,561	136,849	136,849	136,849	0	0.0%
Sale of Salvage	7,496	2,000	2,000	2,000	0	0.0%
Sale of Vehicles	46,477	35,318	35,318	35,318	0	0.0%
Lewinsville School Rent	141,103	142,071	142,071	144,912	2,841	2.0%
Hollin Hall School Rent	154,875	158,596	158,596	161,758	3,162	2.0%
Monopole Leases	398,812	385,240	412,327	427,131	14,804	3.6%
<b>TOTAL REV. FROM USE OF MONEY &amp; PROPERTY</b>	<b>\$30,198,542</b>	<b>\$41,615,533</b>	<b>\$65,080,993</b>	<b>\$70,687,031</b>	<b>\$5,606,038</b>	<b>8.6%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>CHARGES FOR SERVICES</u></b>						
EMS Transport Fee	\$1,081,242	\$6,600,000	\$6,600,000	\$7,956,000	\$1,356,000	20.5%
FCPS Legal Assistance Fees	36,178	35,997	35,997	35,997	0	0.0%
Commemorative Gifts	10,875	11,653	11,653	11,653	0	0.0%
Copying Machine Revenue - DPWES	28,662	20,888	20,888	20,888	0	0.0%
Copying Machine Revenue - Misc.	114,286	117,068	117,068	117,068	0	0.0%
Reimbursement for Recorded Tapes/FOIA Fees	22,348	9,230	22,348	22,348	0	0.0%
Proposed Vacation Fees	2,600	2,800	2,800	2,800	0	0.0%
Precinct Locator Sales	200	500	500	500	0	0.0%
County Attorney Fees	0	1,000	1,000	1,000	0	0.0%
Refuse Collection Fees	15,785	2,500	2,500	2,500	0	0.0%
Parental Support - Boys Probation House	15,668	12,877	17,234	17,579	345	2.0%
Parental Support - Girls Probation House	10,667	8,019	8,019	8,019	0	0.0%
Commonwealth's Attorney Fees	15,339	12,422	12,422	12,670	248	2.0%
Police Reports and Photo Fees	109,346	106,254	111,533	113,764	2,231	2.0%
Sheriff Fees	66,271	66,271	66,271	66,271	0	0.0%
Police Reimbursement	1,264,080	624,886	624,886	643,633	18,747	3.0%
Animal Shelter Fees	91,439	107,458	107,458	107,458	0	0.0%
Land Acquisition Charges for Services	1,070	1,100	1,100	1,100	0	0.0%
Miscellaneous Charges for Services	2,826	18,500	18,500	18,500	0	0.0%
Parking Garage and Meter Fees	389,506	400,000	400,000	400,000	0	0.0%
Adoption Service Fees	3,411	5,547	5,547	5,547	0	0.0%
Street Sign Fees	1,260	3,000	1,260	1,260	0	0.0%
Restricted Parking Fees / Residential Permit Parking Decals	170	4,000	31,570	31,570	0	0.0%
Comprehensive Plan Sales	5,477	5,900	5,900	5,900	0	0.0%
Sales - Mapping Division	25,147	35,000	25,147	25,147	0	0.0%
Publication Sales	58,499	62,092	62,092	62,092	0	0.0%
Training Seminars - DPWES	0	510	510	510	0	0.0%
Copay - Inmate Medical	14,379	13,962	15,660	15,973	313	2.0%
Coin-Operated Copiers	194,367	195,000	195,000	195,000	0	0.0%

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Library Database Fees	2,584	1,465	2,729	2,784	55	2.0%
Library Overdue Penalties	1,515,786	1,596,564	1,636,434	1,669,163	32,729	2.0%
Employee Child Care Center Fees	683,183	704,363	704,363	730,281	25,918	3.7%
School Age Child Care (SACC) Fees	23,472,981	24,318,227	24,318,227	25,550,503	1,232,276	5.1%
County Clerk Fees	11,146,506	7,931,686	11,146,506	11,146,506	0	0.0%
FASTRAN Rider Fees	38,647	38,662	38,662	38,662	0	0.0%
<b>Subtotal Misc. Charges for Services</b>	<b>\$40,440,784</b>	<b>\$43,075,401</b>	<b>\$46,371,784</b>	<b>\$49,040,646</b>	<b>\$2,668,862</b>	<b>5.8%</b>
Athletic Service Application Fee	\$960,996	\$0	\$0	\$0	\$0	-
Recreation Athletic Programs	179,358	197,212	197,212	197,212	0	0.0%
Recreation Community Use Fees	33,599	38,712	38,712	39,486	774	2.0%
Recreation Classes Fees	2,403,711	2,570,596	2,403,711	2,426,760	23,049	1.0%
Recreation Neighborhood Center Fees	181,530	213,787	181,530	181,530	0	0.0%
Custodial Fees	290,359	0	0	0	0	-
Electric Utility Use Fees	0	8,766	0	0	0	-
Club 78	0	498,785	250,000	300,000	50,000	20.0%
Employee Fitness Center Fee	51,334	50,375	51,344	52,371	1,027	2.0%
<b>Subtotal Recreation Revenue</b>	<b>\$4,100,887</b>	<b>\$3,578,233</b>	<b>\$3,122,509</b>	<b>\$3,197,359</b>	<b>\$74,850</b>	<b>2.4%</b>
Pre-Screening for Nursing Homes	\$16,410	\$15,525	\$18,133	\$18,133	\$0	0.0%
Speech Fees	93,971	102,470	102,470	102,470	0	0.0%
Hearing Fees	13,073	8,110	13,073	13,073	0	0.0%
Vital Statistic Fees	521,702	501,062	618,470	630,840	12,370	2.0%
Dental Health Fees	10,700	18,052	10,700	10,700	0	0.0%
Pharmacy Fees	15,328	18,153	15,328	15,328	0	0.0%
X-Ray Fees	30,691	37,144	30,691	30,691	0	0.0%
General Medical Clinic Fees	973,261	781,106	1,053,158	1,053,158	0	0.0%
Family Planning Services	30,385	29,792	30,385	31,282	897	3.0%
Medicaid Dental Fees	63,741	70,223	70,223	70,223	0	0.0%
Lab Services Fees	291,285	287,108	287,108	287,109	1	0.0%
Administrative Fees - Health Dept	2,679	2,747	2,747	2,747	0	0.0%
Activities of Daily Living - Personal Care Service	3,121	1,282	3,121	3,121	0	0.0%
Medicaid Pediatric Clinic Visits	21,686	21,672	21,672	21,672	0	0.0%
Non-Medicaid Pediatric Clinic Visits	1,384	655	655	655	0	0.0%
Medicaid Maternal Clinic Visits	1,436	886	886	886	0	0.0%

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
Non-Medicaid Maternal Clinic Visits	37,647	26,500	37,647	37,647	0	0.0%
Dementia & Respite Care Program Fees	552	3,197	1,890	1,890	0	0.0%
Sewage Disposal/Well Water Evaluation	40,575	34,500	34,500	34,500	0	0.0%
Elderly Day Care Fees	687,098	714,965	714,965	801,815	86,850	12.1%
Elderly Day Care Medicaid Reimbursement	139,274	129,848	153,090	160,745	7,655	5.0%
<b>Subtotal Health Dept Revenue</b>	<b>\$2,996,000</b>	<b>\$2,804,997</b>	<b>\$3,220,912</b>	<b>\$3,328,685</b>	<b>\$107,773</b>	<b>3.3%</b>
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$47,537,672</b>	<b>\$49,458,631</b>	<b>\$52,715,205</b>	<b>\$55,566,690</b>	<b>\$2,851,485</b>	<b>5.4%</b>

## RECOVERED COSTS

City of Fairfax Public Assistance	\$627,682	\$636,759	\$636,759	\$636,759	\$0	0.0%
City of Fairfax Shared Govt. Expenses	2,571,315	2,571,315	2,374,038	2,421,519	47,481	2.0%
City of Fairfax - Communications - Fire	170,965	119,924	119,924	119,924	0	0.0%
City of Fairfax - Communications - Telecomm Services	33,410	50,444	50,444	50,444	0	0.0%
City of Fairfax - FASTRAN/Employment	12,839	12,839	12,839	12,839	0	0.0%
Falls Church Public Assistance	692,827	667,076	667,076	667,076	0	0.0%
Falls Church Health Dept. Services	170,698	179,233	161,220	161,220	0	0.0%
Falls Church - FASTRAN/Employment	14,119	14,119	14,119	14,119	0	0.0%
Inmate Room and Board	679,785	631,612	631,612	934,562	302,950	48.0%
Boarding of Prisoners	112,177	42,900	112,177	112,177	0	0.0%
Professional Dues Deduction	12,343	12,920	12,920	12,920	0	0.0%
Recovered Costs - Circuit Court	935	4,164	935	935	0	0.0%
Recovered Costs - General District Court	105,957	79,282	107,306	107,306	0	0.0%
Misc. Recovered Costs - Other	85,560	34,741	85,560	85,560	0	0.0%
Misc. Recovered Costs - Fire and Rescue Hazmat	26,097	7,928	26,097	26,097	0	0.0%
Credit Card Charges	12,402	0	0	0	0	-
Fairfax Hospital Assn. Reimbursement	412,874	425,760	425,760	425,760	0	0.0%
Child Care Services for Other Jurisdictions	94,430	106,523	106,523	106,523	0	0.0%
CPAN, Circuit Court Computer Service	217,318	141,682	217,318	217,318	0	0.0%
Golden Gazette	51,386	58,319	58,319	58,319	0	0.0%
Police Academy Cost Recovery	28,788	33,150	33,150	33,150	0	0.0%
FASTRAN	80,743	76,168	80,743	89,727	8,984	11.1%
<b>TOTAL RECOVERED COSTS</b>	<b>\$6,214,649</b>	<b>\$5,906,858</b>	<b>\$5,934,839</b>	<b>\$6,294,254</b>	<b>\$359,415</b>	<b>6.1%</b>



# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b>REVENUE FROM THE COMMONWEALTH</b>						
State Shared ABC Profits	\$547,228	\$547,468	\$547,468	\$547,468	\$0	0.0%
State Shared Rolling Stock Tax	110,777	110,777	105,798	105,798	0	0.0%
State Shared Law Enforcement (HB 599)	16,820,784	17,414,277	17,414,277	17,936,705	522,428	3.0%
State Indirect Aid	84,309	54,217	54,217	54,217	0	0.0%
<b>Subtotal Non-Categorical State Aid</b>	<b>\$17,563,098</b>	<b>\$18,126,739</b>	<b>\$18,121,760</b>	<b>\$18,644,188</b>	<b>\$522,428</b>	<b>2.9%</b>
State Shared Commonwealth Atty. Expenses	\$1,251,271	\$1,210,028	\$1,210,028	\$1,234,229	\$24,201	2.0%
State Shared Sheriff Expenses	13,692,876	13,259,768	13,692,876	13,966,734	273,858	2.0%
State Shared Dept. of Tax Admin/Finance Expenses	2,178,714	2,383,172	2,383,172	2,430,835	47,663	2.0%
State Shared Medical Examiner Expenses	10,500	8,637	8,637	8,810	173	2.0%
State Shared General Registrar Expense	260,809	103,541	103,541	105,612	2,071	2.0%
State Shared Retirement - Commonwealth Atty.	37,318	41,585	41,585	42,417	832	2.0%
State Shared Retirement - Sheriff	418,705	396,470	418,705	427,079	8,374	2.0%
State Shared Retirement - Dept. of Tax Admin./Finance	72,265	73,721	73,721	75,195	1,474	2.0%
State Shared Retirement - Circuit Court	89,787	89,374	89,374	91,161	1,787	2.0%
<b>Subtotal Shared Expenses</b>	<b>\$18,012,245</b>	<b>\$17,566,296</b>	<b>\$18,021,639</b>	<b>\$18,382,072</b>	<b>\$360,433</b>	<b>2.0%</b>
Libraries State Aid	\$541,821	\$630,821	\$638,341	\$549,341	(\$89,000)	-13.9%
Virginia Share Public Assistance Programs	29,917,539	27,947,699	27,962,335	29,173,113	1,210,778	4.3%
State Share J&DR Court Residential Services	3,444,869	3,332,706	3,514,500	3,567,218	52,718	1.5%
State Share Adult Detention Center	3,596,507	3,130,561	3,596,507	3,596,507	0	0.0%
<b>Subtotal Categorical State Aid</b>	<b>\$37,500,736</b>	<b>\$35,041,787</b>	<b>\$35,711,683</b>	<b>\$36,886,179</b>	<b>\$1,174,496</b>	<b>3.3%</b>
State Reimb. - General District Court	\$78,038	\$59,224	\$59,224	\$59,224	\$0	0.0%
State Reimb. - Health Department	8,228,016	8,088,520	8,332,716	8,457,707	124,991	1.5%
State Reimb. - Residential Beds - JDC	8,450	10,850	10,850	10,850	0	0.0%
Human Services - Head Injured	927,713	929,750	929,750	929,750	0	0.0%
State Reimb. - Comm Atty. Witness Expense	5,412	16,400	16,400	16,400	0	0.0%
State Reimb.- Police Intoxication	4,700	3,000	3,000	4,700	1,700	56.7%
State Share J&DR Court Services	1,580,972	1,565,753	1,596,782	1,612,150	15,368	1.0%
<b>Subtotal State Recovered Costs</b>	<b>\$10,833,300</b>	<b>\$10,673,497</b>	<b>\$10,948,722</b>	<b>\$11,090,781</b>	<b>\$142,059</b>	<b>1.3%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
State Reimb. - Personal Property Tax - Current	\$191,157,702	\$202,154,629	\$202,154,629	\$214,177,112	\$12,022,483	5.9%
State Reimb. - Personal Property Tax - 1st Year Delinquent	2,559,128	0	0	0	0	-
State Reimb. - Personal Property Tax - 2nd Year Delinquent	117,060	0	0	0	0	-
State Reimb. - Personal Property Tax - 3rd Year Delinquent	200,516	0	0	0	0	-
<b>Subtotal PPTRA Current and Delinquent</b>	<b>\$194,034,406</b>	<b>\$202,154,629</b>	<b>\$202,154,629</b>	<b>\$214,177,112</b>	<b>\$12,022,483</b>	<b>5.9%</b>
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<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>\$277,943,784</b>	<b>\$283,562,948</b>	<b>\$284,958,433</b>	<b>\$299,180,332</b>	<b>\$14,221,899</b>	<b>5.0%</b>
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<b>REVENUE FROM THE FEDERAL GOVT.</b>						
J&DR Court - USA Grant	\$150,502	\$145,852	\$150,502	\$150,502	\$0	0.0%
USDA Grant - Office for Children/Human Svc.	13,161	28,440	28,440	28,440	0	0.0%
Criminal Alien Assistance Program	0	0	708,545	708,545	0	0.0%
Air Pollution Grant	68,850	68,850	68,850	68,850	0	0.0%
Reimbursement for Voting Machines	952,000	0	0	0	0	0.0%
FASTRAN - Medicaid Reimb. - Dial-a-Ride	309,380	309,380	309,380	309,380	0	0.0%
Federal Emergency Assistance	438,043	0	0	0	0	0.0%
<b>Subtotal Categorical Federal Aid</b>	<b>\$1,931,936</b>	<b>\$552,522</b>	<b>\$1,265,717</b>	<b>\$1,265,717</b>	<b>\$0</b>	<b>0.0%</b>
DFS Federal and Federal Pass-Through	\$43,941,221	\$42,552,956	\$42,708,297	\$42,715,063	\$6,766	0.0%
Payments in Lieu of Taxes - Federal	142,373	83,589	70,000	70,000	0	0.0%
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<b>TOTAL REVENUE FROM THE FEDERAL GOVERNMENT</b>	<b>\$46,015,530</b>	<b>\$43,189,067</b>	<b>\$44,044,014</b>	<b>\$44,050,780</b>	<b>\$6,766</b>	<b>0.0%</b>
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<b>Combined State &amp; Federal Public Assistance</b>	<b>\$73,858,760</b>	<b>\$70,500,655</b>	<b>\$70,670,632</b>	<b>\$71,888,176</b>	<b>\$1,217,544</b>	<b>1.7%</b>

# FY 2007 GENERAL FUND REVENUE

REVENUE CATEGORY	FY 2005 ACTUAL	FY 2006 ADOPTED BUDGET PLAN	FY 2006 REVISED BUDGET PLAN <sup>1</sup>	FY 2007 ADVERTISED BUDGET PLAN	INCREASE/ (DECREASE) OVER REVISED	% INCREASE/ DECREASE OVER REVISED
<b><u>MISCELLANEOUS REVENUE</u></b>						
Litigation Proceeds	\$245,357	\$92,613	\$92,613	\$92,613	\$0	0.0%
Miscellaneous Revenue - Environ Mgmt.	361	14,000	14,000	14,000	0	0.0%
Miscellaneous Revenue - Maint. & Const.	7,197	16,000	16,000	16,000	0	0.0%
Miscellaneous Revenue - Contract Rebates	556,740	401,591	601,957	632,055	30,098	5.0%
Miscellaneous Revenue - Various	209,888	158,869	158,869	158,869	0	0.0%
Payphone Commission	7,632	1,417	1,417	1,417	0	0.0%
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$1,027,174</b>	<b>\$684,490</b>	<b>\$884,856</b>	<b>\$914,954</b>	<b>\$30,098</b>	<b>3.4%</b>
<b><u>OTHER REVENUE</u></b>						
Sale of Land & Buildings	\$1,000	\$0	\$0	\$0	\$0	-
Revenue from Local Jurisdictions	4,194	0	0	0	0	-
<b>TOTAL OTHER REVENUE</b>	<b>\$5,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Total Recovered Costs/Misc./Other Revenue</b>	<b>\$7,247,017</b>	<b>\$6,591,348</b>	<b>\$6,819,695</b>	<b>\$7,209,208</b>	<b>\$389,513</b>	<b>5.7%</b>
<b>GRAND TOTAL GENERAL FUND REVENUE</b>	<b>\$2,833,401,417</b>	<b>\$2,986,256,563</b>	<b>\$3,050,157,119</b>	<b>\$3,319,449,011</b>	<b>\$269,291,892</b>	<b>8.8%</b>

<sup>1</sup> FY 2006 revenue estimates were revised as part of a fall 2005 review of revenues. Explanations of these changes can be found in the following narrative. The *FY 2006 Third Quarter Review* will contain further adjustments as necessary.

# FY 2007 ADVERTISED REVENUE FROM THE COMMONWEALTH <sup>1</sup>

Fund/Fund Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
001 General Fund <sup>2</sup>	\$277,943,784	\$283,562,948	\$284,958,433	\$299,180,332	\$14,221,899	4.99%
090 Public School Operating	365,591,151	379,266,994	386,329,484	441,578,889	55,249,405	14.30%
100 County Transit Systems	7,744,139	8,244,534	7,450,000	7,450,000	0	0.00%
102 Federal/State Grant Fund	6,693,922	7,049,466	6,102,984	8,082,258	1,979,274	32.43%
103 Aging Grants & Programs	779,206	776,560	1,012,365	790,478	(221,887)	(21.92%)
106 Fairfax-Falls Church Community Services Board	14,893,939	14,925,819	16,829,959	15,835,359	(994,600)	(5.91%)
109 Refuse Collection and Recycling Operations	81,124	0	0	0	0	-
113 McLean Community Center	8,800	10,150	10,150	8,700	(1,450)	(14.29%)
116 Integrated Pest Management Program	35,000	0	0	0	0	-
120 E-911 Fund	2,962,945	2,848,448	2,848,448	3,558,598	710,150	24.93%
191 School Food & Nutrition Services	775,783	770,535	770,535	785,101	14,566	1.89%
192 School Grants & Self Supporting	8,009,204	9,176,099	10,943,611	9,392,566	(1,551,045)	(14.17%)
193 School Adult & Community Education	988,724	899,260	1,024,278	801,595	(222,683)	(21.74%)
301 Contributed Roadway Improvement Fund	2,473	0	1,154,671	0	(1,154,671)	(100.00%)
303 County Construction	5,097,776	5,905,747	6,115,747	5,485,369	(630,378)	(10.31%)
304 Primary and Secondary Road Bond Construction	154,035	0	20,150,892	1,000,000	(19,150,892)	(95.04%)
307 Sidewalk Construction	366,322	300,000	1,280,678	300,000	(980,678)	(76.57%)
308 Public Works Construction	2,965,000	1,985,000	2,085,000	680,000	(1,405,000)	(67.39%)
311 County Bond Construction	10,211	0	1,450,401	0	(1,450,401)	(100.00%)
313 Trail Construction	0	0	3,782	100,000	96,218	2544.10%
315 Commercial Revitalization Program	194,653	0	440,553	0	(440,553)	(100.00%)
317 Capital Renewal Construction	0	1,531,941	1,531,941	2,449,000	917,059	59.86%
390 School Construction	933,000	931,660	928,965	928,965	0	0.00%
408 Sewer Bond Construction	1,306,639	0	0	0	0	-
503 Department of Vehicle Services	1,010,000	0	0	0	0	-
<b>Total Revenue from the Commonwealth</b>	<b>\$698,547,830</b>	<b>\$718,185,161</b>	<b>\$753,422,877</b>	<b>\$798,407,210</b>	<b>\$44,984,333</b>	<b>5.97%</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 \$26,466,882 to the Northern Virginia Transportation Commission (NVTC) in FY 2007 as a credit to help offset Fairfax County's Operating Subsidy and \$7,960,481 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 of \$214,177,112 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.

## FY 2007 ADVERTISED REVENUE FROM THE FEDERAL GOVERNMENT

Fund/Fund Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
001 General Fund	\$46,015,530	\$43,189,067	\$44,044,014	\$44,050,780	\$6,766	0.02%
090 Public School Operating	41,480,526	42,840,662	45,193,951	43,120,270	(2,073,681)	(4.59%)
102 Federal/State Grant Fund	44,450,889	50,629,608	76,878,610	51,038,745	(25,839,865)	(33.61%)
103 Aging Grants & Programs	1,371,134	1,306,990	1,525,196	1,306,990	(218,206)	(14.31%)
106 Fairfax-Falls Church Community Services Board	6,761,866	6,240,517	7,064,803	6,218,187	(846,616)	(11.98%)
142 Community Development Block Grant	9,042,659	7,310,000	16,020,622	6,905,321	(9,115,301)	(56.90%)
145 HOME Investment Partnerships Grant	686,511	2,616,315	11,166,533	2,657,075	(8,509,458)	(76.21%)
191 School Food & Nutrition Services	16,822,425	17,444,399	17,444,399	17,793,287	348,888	2.00%
192 School Grants & Self Supporting	24,176,479	23,284,153	39,674,730	30,930,354	(8,744,376)	(22.04%)
193 School Adult & Community Education	991,856	765,803	1,082,035	888,751	(193,284)	(17.86%)
300 Countywide Roadway Improvement Fund	992,500	0	0	0	0	-
303 County Construction	0	0	235,121	0	(235,121)	(100.00%)
307 Sidewalk Construction	209,622	0	1,136,744	0	(1,136,744)	(100.00%)
308 Public Works Construction	30,715	0	0	0	0	-
311 County Bond Construction	0	0	1,176,725	0	(1,176,725)	(100.00%)
313 Trail Construction	1,659	0	165,640	0	(165,640)	(100.00%)
340 Housing Assistance Program	324,917	0	7,596,562	0	(7,596,562)	(100.00%)
500 Retiree Health Benefits Fund	0	0	484,000	968,000	484,000	100.00%
591 School Health and Flexible Benefits	0	0	0	1,900,000	1,900,000	-
<b>Total Revenue from the Federal Government</b>	<b>\$193,359,288</b>	<b>\$195,627,514</b>	<b>\$270,889,685</b>	<b>\$207,777,760</b>	<b>(\$63,111,925)</b>	<b>(23.30%)</b>

**FY 2007 ADVERTISED PERSONNEL SERVICES SUMMARY**  
*(All Funds Excluding the School Board)*

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised
<b>Regular Positions</b>					
<i>General Fund</i>	9,484	9,497	9,505	9,660	155
<i>General Fund Supported</i>	1,249	1,427	1,422	1,423	1
<i>Other Funds</i>	814	815	815	815	0
<b>Total</b>	<b>11,547</b>	<b>11,739</b>	<b>11,742</b>	<b>11,898</b>	<b>156</b>
<b>Regular Salaries</b>					
<i>General Fund</i>	\$494,416,879	\$582,704,122	\$583,398,364	\$623,877,703	\$40,479,339
<i>General Fund Supported</i>	78,888,029	89,477,341	91,100,933	94,493,857	3,392,924
<i>Other Funds</i>	36,064,986	43,379,806	44,421,853	45,387,077	965,224
<b>Total</b>	<b>\$609,369,894</b>	<b>\$715,561,269</b>	<b>\$718,921,150</b>	<b>\$763,758,637</b>	<b>\$44,837,487</b>
<b>Limited Term</b>					
<i>General Fund</i>	\$18,869,595	\$17,507,989	\$17,523,265	\$19,537,155	\$2,013,890
<i>General Fund Supported</i>	4,895,980	4,604,811	4,665,701	4,739,123	73,422
<i>Other Funds</i>	2,263,086	2,552,444	2,661,832	2,856,152	194,320
<b>Total</b>	<b>\$26,028,661</b>	<b>\$24,665,244</b>	<b>\$24,850,798</b>	<b>\$27,132,430</b>	<b>\$2,281,632</b>
<b>Shift Differential</b>					
<i>General Fund</i>	\$3,343,469	\$4,128,695	\$4,128,695	\$4,721,638	\$592,943
<i>General Fund Supported</i>	387,421	707,728	707,728	796,815	89,087
<i>Other Funds</i>	55,260	123,607	123,607	81,037	(42,570)
<b>Total</b>	<b>\$3,786,150</b>	<b>\$4,960,030</b>	<b>\$4,960,030</b>	<b>\$5,599,490</b>	<b>\$639,460</b>
<b>Extra Compensation</b>					
<i>General Fund</i>	\$36,240,601	\$39,083,932	\$39,345,781	\$43,626,554	\$4,280,773
<i>General Fund Supported</i>	4,483,629	4,069,828	4,089,439	4,495,236	405,797
<i>Other Funds</i>	1,410,585	1,556,025	1,556,826	1,681,315	124,489
<b>Total</b>	<b>\$42,134,815</b>	<b>\$44,709,785</b>	<b>\$44,992,046</b>	<b>\$49,803,105</b>	<b>\$4,811,059</b>

**FY 2007 ADVERTISED PERSONNEL SERVICES SUMMARY**  
*(All Funds Excluding the School Board)*

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised
<b>Position Turnover</b>					
<i>General Fund</i>	\$0	(\$19,155,640)	(\$19,155,640)	(\$21,056,041)	(\$1,900,401)
<i>General Fund Supported</i>	0	(2,974,268)	(2,974,268)	(3,102,395)	(128,127)
<i>Other Funds</i>	0	(1,292,774)	(1,292,774)	(1,357,772)	(64,998)
<b>Total</b>	<b>\$0</b>	<b>(\$23,422,682)</b>	<b>(\$23,422,682)</b>	<b>(\$25,516,208)</b>	<b>(\$2,093,526)</b>
<b>Total Salaries</b>					
<i>General Fund</i>	\$552,870,544	\$624,269,098	\$625,240,465	\$670,707,009	\$45,466,544
<i>General Fund Supported</i>	88,655,059	95,885,440	97,589,533	101,422,636	3,833,103
<i>Other Funds</i>	39,793,917	46,319,108	47,471,344	48,647,809	1,176,465
<b>Total</b>	<b>\$681,319,520</b>	<b>\$766,473,646</b>	<b>\$770,301,342</b>	<b>\$820,777,454</b>	<b>\$50,476,112</b>
<b>Fringe Benefits</b>					
<i>General Fund</i>	\$152,982,129	\$176,476,517	\$176,480,581	\$190,986,019	\$14,505,438
<i>General Fund Supported</i>	23,020,208	27,943,129	29,307,853	32,050,250	2,742,397
<i>Other Funds</i>	67,412,862	83,408,609	91,999,491	92,925,439	925,948
<b>Total</b>	<b>\$243,415,199</b>	<b>\$287,828,255</b>	<b>\$297,787,925</b>	<b>\$315,961,708</b>	<b>\$18,173,783</b>
<b>Fringe Benefits as a Percent of Total Personnel Services</b>					
	26.3%	27.3%	27.9%	27.8%	
<b>Total Costs of Personnel Services</b>					
<i>General Fund</i>	\$705,852,673	\$800,745,615	\$801,721,046	\$861,693,028	\$59,971,982
<i>General Fund Supported</i>	111,675,267	123,828,569	126,897,386	133,472,886	6,575,500
<i>Other Funds</i>	107,206,779	129,727,717	139,470,835	141,573,248	2,102,413
<b>Grand Total</b>	<b>\$924,734,719</b>	<b>\$1,054,301,901</b>	<b>\$1,068,089,267</b>	<b>\$1,136,739,162</b>	<b>\$68,649,895</b>

# FY 2007 ADVERTISED PERSONNEL SERVICES BY AGENCY

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance / Merit Increments	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Legislative-Executive Functions / Central Services</b>										
01	Board of Supervisors	\$4,129,181	\$0	\$0	\$10,493	\$18,249	\$0	\$6,678	(\$44,923)	\$4,119,678
02	Office of the County Executive	4,785,295	0	0	123,939	850,970	0	26,279	(51,055)	5,735,428
04	Department of Cable Communications and Consumer Protection	995,464	0	0	25,783	144,436	0	9,254	(23,400)	1,151,537
06	Department of Finance	4,465,052	0	0	115,645	103,522	0	15,720	(152,660)	4,547,279
11	Department of Human Resources	4,911,801	0	0	127,171	102,781	0	14,060	(102,210)	5,053,603
12	Department of Purchasing and Supply Management	3,192,762	0	0	80,392	8,450	0	0	(82,694)	3,198,910
13	Office of Public Affairs	961,446	0	77,504	23,011	227,658	0	0	(8,934)	1,280,685
15	Office of Elections	1,224,015	0	0	31,702	628,610	0	26,328	0	1,910,655
17	Office of the County Attorney	5,740,424	0	0	148,100	0	0	26,153	(117,259)	5,797,418
20	Department of Management and Budget	2,864,232	0	0	74,184	0	0	1,579	(138,336)	2,801,659
37	Office of the Financial and Program Auditor	204,839	0	0	5,305	0	0	0	0	210,144
41	Civil Service Commission	170,283	0	0	4,410	14,062	0	0	0	188,755
57	Department of Tax Administration	16,751,149	0	0	436,156	643,165	0	207,698	(879,895)	17,158,273
70	Department of Information Technology	18,945,230	0	574,557	490,690	621,557	0	26,730	(658,612)	20,000,152
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$69,341,173</b>	<b>\$0</b>	<b>\$652,061</b>	<b>\$1,696,981</b>	<b>\$3,363,460</b>	<b>\$0</b>	<b>\$360,479</b>	<b>(\$2,259,978)</b>	<b>\$73,154,176</b>
<b>Judicial Administration</b>										
80	Circuit Court and Records	\$7,820,824	\$0	\$0	\$199,968	\$307,363	\$0	\$218,483	(\$390,810)	\$8,155,828
82	Office of the Commonwealth's Attorney	2,237,309	0	0	0	0	0	0	(114,585)	2,122,724
85	General District Court	1,055,006	0	0	25,790	43,224	10,698	281,896	(42,589)	1,374,025
91	Office of the Sheriff	10,738,796	0	330,295	85,284	0	6,500	1,188,687	0	12,349,562
<b>Total Judicial Administration</b>		<b>\$21,851,935</b>	<b>\$0</b>	<b>\$330,295</b>	<b>\$311,042</b>	<b>\$350,587</b>	<b>\$17,198</b>	<b>\$1,689,066</b>	<b>(\$547,984)</b>	<b>\$24,002,139</b>
<b>Public Safety</b>										
04	Department of Cable Communications and Consumer Protection	\$834,405	\$0	\$0	\$21,611	\$1,417	\$0	\$6,840	(\$45,558)	\$818,715
31	Land Development Services	9,148,042	0	0	236,935	0	0	36,674	(282,757)	9,138,894
81	Juvenile and Domestic Relations District Court	16,633,370	0	0	430,804	570,699	173,109	473,147	(466,334)	17,814,795
90	Police Department	113,277,028	0	2,931,353	1,100,329	0	1,475,755	20,650,474	(4,801,937)	134,633,002
91	Office of the Sheriff	31,070,497	0	0	351,954	0	470,699	3,338,864	(797,690)	34,434,324
92	Fire and Rescue Department	124,717,679	0	2,738,993	935,048	1,505,628	2,359,544	14,130,318	(2,986,834)	143,400,376
93	Office of Emergency Management	718,225	0	0	11,617	107,745	0	5,246	(4,038)	838,795
<b>Total Public Safety</b>		<b>\$296,399,246</b>	<b>\$0</b>	<b>\$5,670,346</b>	<b>\$3,088,298</b>	<b>\$2,185,489</b>	<b>\$4,479,107</b>	<b>\$38,641,563</b>	<b>(\$9,385,148)</b>	<b>\$341,078,901</b>
<b>Public Works</b>										
08	Facilities Management Department	\$9,932,127	\$0	\$380,467	\$263,187	\$239,943	\$12,230	\$361,899	(\$363,247)	\$10,826,606
25	Business Planning and Support	503,596	0	0	13,043	0	0	0	(4,050)	512,589
26	Office of Capital Facilities	9,035,160	0	244,781	232,173	0	0	0	(108,696)	9,403,418
29	Stormwater Management	7,079,381	0	70,970	183,356	255,839	0	147,514	(190,630)	7,546,430
<b>Total Public Works</b>		<b>\$26,550,264</b>	<b>\$0</b>	<b>\$696,218</b>	<b>\$691,759</b>	<b>\$495,782</b>	<b>\$12,230</b>	<b>\$509,413</b>	<b>(\$666,623)</b>	<b>\$28,289,043</b>



# FY 2007 ADVERTISED PERSONNEL SERVICES BY AGENCY

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance / Merit Increments	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>Health and Welfare</b>										
67	Department of Family Services	\$64,863,430	\$0	\$419,506	\$1,679,007	\$1,973,665	\$0	\$1,800,447	(\$3,609,487)	\$67,126,568
68	Department of Administration for Human Services	9,468,367	0	0	245,231	50,402	0	34,613	(367,897)	9,430,716
69	Department of Systems Management for Human Services	5,214,682	0	0	135,061	42,682	0	15,756	(120,182)	5,287,999
71	Health Department	28,807,898	0	734,274	732,713	2,004,579	0	0	(881,115)	31,398,349
<b>Total Health and Welfare</b>		<b>\$108,354,377</b>	<b>\$0</b>	<b>\$1,153,780</b>	<b>\$2,792,012</b>	<b>\$4,071,328</b>	<b>\$0</b>	<b>\$1,850,816</b>	<b>(\$4,978,681)</b>	<b>\$113,243,632</b>
<b>Parks, Recreation and Libraries</b>										
50	Department of Community and Recreation Services	\$6,419,206	\$0	\$0	\$159,222	\$3,501,236	\$15,982	\$9,025	(\$226,739)	\$9,877,932
51	Fairfax County Park Authority	19,762,710	0	48,689	531,855	2,774,587	10,762	135,280	(1,152,611)	22,111,272
52	Fairfax County Public Library	20,955,210	0	0	542,742	2,308,205	186,359	283,456	(859,468)	23,416,504
<b>Total Parks, Recreation and Libraries</b>		<b>\$47,137,126</b>	<b>\$0</b>	<b>\$48,689</b>	<b>\$1,233,819</b>	<b>\$8,584,028</b>	<b>\$213,103</b>	<b>\$427,761</b>	<b>(\$2,238,818)</b>	<b>\$55,405,708</b>
<b>Community Development</b>										
16	Economic Development Authority	\$2,916,364	\$0	\$0	\$0	\$24,165	\$0	\$7,242	(\$85,628)	\$2,862,143
31	Land Development Services	11,834,232	0	0	306,429	99,587	0	11,511	(267,887)	11,983,872
35	Department of Planning and Zoning	9,017,762	0	293,380	231,747	162,552	0	27,505	(305,840)	9,427,106
36	Planning Commission	496,331	0	0	12,855	0	0	8,815	0	518,001
38	Department of Housing and Community Development	4,146,682	0	148,959	100,924	90,400	0	81,754	(149,820)	4,418,899
39	Office of Human Rights	1,198,056	0	0	31,030	0	0	10,629	(37,499)	1,202,216
40	Department of Transportation	4,806,141	0	212,910	124,480	109,777	0	0	(132,135)	5,121,173
<b>Total Community Development</b>		<b>\$34,415,568</b>	<b>\$0</b>	<b>\$655,249</b>	<b>\$807,465</b>	<b>\$486,481</b>	<b>\$0</b>	<b>\$147,456</b>	<b>(\$978,809)</b>	<b>\$35,533,410</b>
<b>Nondepartmental</b>										
89	Employee Benefits	\$0	\$190,986,019	\$0	\$0	\$0	\$0	\$0	\$0	\$190,986,019
<b>Total Nondepartmental</b>		<b>\$0</b>	<b>\$190,986,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,986,019</b>
<b>Total General Fund</b>		<b>\$604,049,689</b>	<b>\$190,986,019</b>	<b>\$9,206,638</b>	<b>\$10,621,376</b>	<b>\$19,537,155</b>	<b>\$4,721,638</b>	<b>\$43,626,554</b>	<b>(\$21,056,041)</b>	<b>\$861,693,028</b>

# FY 2007 ADVERTISED PERSONNEL SERVICES BY AGENCY

#	Agency Title	Regular Compensation	Fringe Benefits	New Positions	Pay for Performance / Merit Increments	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
<b>GENERAL FUND SUPPORTED FUNDS</b>										
103	Aging Grants & Programs	\$2,252,120	\$621,617	\$0	\$56,214	\$53,636	\$0	\$0	(\$78,030)	\$2,905,557
106	Fairfax-Falls Church Community Services Board									
	CSB Administration	966,302	263,408	0	25,027	0	0	1,262	(10,699)	1,245,300
	Mental Health Services	28,488,353	7,733,835	0	709,797	3,231,999	157,999	574,341	(1,569,491)	39,326,833
	Mental Retardation Services	8,099,542	2,210,917	0	198,552	464,659	124,464	243,840	(292,320)	11,049,654
	Alcohol and Drug Services	18,581,509	4,944,632	0	469,036	328,712	201,628	96,236	(610,814)	24,010,939
	Early Intervention Services	2,447,050	657,719	0	36,325	18,099	0	0	(30,325)	3,128,868
120	E-911 Fund	10,385,878	4,639,662	100,000	149,273	0	148,400	3,206,755	0	18,629,968
141	Elderly Housing Programs	740,920	208,558	0	19,190	36,554	6,795	43,607	(9,721)	1,045,903
500	Retiree Health Benefits Fund	70,355	5,252,309	0	1,822	0	0	0	0	5,324,486
501	County Insurance Fund	957,008	260,320	0	24,786	55,638	0	0	(28,113)	1,269,639
503	Department of Vehicle Services	13,938,866	3,769,987	0	361,016	0	138,020	230,520	(338,188)	18,100,221
504	Document Services Division	821,185	243,200	0	23,082	0	7,463	29,003	(18,073)	1,105,860
505	Technology Infrastructure Services	4,455,257	1,244,086	0	115,392	549,826	12,046	69,672	(116,621)	6,329,658
	<b>Total General Fund Supported Funds</b>	<b>\$92,204,345</b>	<b>\$32,050,250</b>	<b>\$100,000</b>	<b>\$2,189,512</b>	<b>\$4,739,123</b>	<b>\$796,815</b>	<b>\$4,495,236</b>	<b>(\$3,102,395)</b>	<b>\$133,472,886</b>
<b>OTHER FUNDS</b>										
105	Cable Communications	\$2,845,422	\$796,346	\$0	\$73,697	\$352,890	\$0	\$67,997	(\$75,533)	\$4,060,819
109	Refuse Collection and Recycling Operations	6,026,490	1,711,426	0	155,837	261,294	0	384,270	(349,840)	8,189,477
110	Refuse Disposal	6,584,904	1,834,706	0	170,549	98,636	0	528,057	(123,015)	9,093,837
111	Reston Community Center	1,892,830	628,303	0	81,339	1,064,858	13,262	97,913	(19,066)	3,759,439
112	Energy Resource Recovery (ERR) Facility	421,276	111,952	0	20,996	64,900	0	32,573	(4,326)	647,371
113	McLean Community Center	1,342,840	393,756	0	41,837	539,377	8,522	8,839	(114,951)	2,220,220
114	I-95 Refuse Disposal	1,932,779	543,418	0	50,059	74,220	0	140,389	(27,673)	2,713,192
115	Burgundy Village Community Center	0	1,291	0	0	16,873	0	0	0	18,164
116	Integrated Pest Management Program	548,321	153,936	0	14,202	27,653	0	9,115	0	753,227
142	Community Development Block Grant	1,438,642	235,371	0	33,782	144,768	0	859	0	1,853,422
145	HOME Investment Partnerships Grant	78,229	21,549	0	2,029	59,256	0	0	0	161,063
401	Sewer Operation and Maintenance	19,571,012	5,268,136	0	506,889	119,427	59,253	409,499	(643,368)	25,290,848
506	Health Benefits Trust Fund	0	80,890,090	0	0	0	0	0	0	80,890,090
600	Uniformed Employees Retirement Trust Fund	227,334	50,274	0	5,634	4,800	0	270	0	288,312
601	Fairfax County Employees' Retirement Trust Fund	1,060,892	234,610	0	26,288	22,400	0	1,264	0	1,345,454
602	Police Retirement Trust Fund	227,334	50,275	0	5,634	4,800	0	270	0	288,313
	<b>Total Other Funds</b>	<b>\$44,198,305</b>	<b>\$92,925,439</b>	<b>\$0</b>	<b>\$1,188,772</b>	<b>\$2,856,152</b>	<b>\$81,037</b>	<b>\$1,681,315</b>	<b>(\$1,357,772)</b>	<b>\$141,573,248</b>
	<b>Total All Funds</b>	<b>\$740,452,339</b>	<b>\$315,961,708</b>	<b>\$9,306,638</b>	<b>\$13,999,660</b>	<b>\$27,132,430</b>	<b>\$5,599,490</b>	<b>\$49,803,105</b>	<b>(\$25,516,208)</b>	<b>\$1,136,739,162</b>

## FY 2007 ADVERTISED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FRINGE BENEFITS</b>						
<b>Group Health Insurance</b>						
Expenditures	\$60,057,888	\$66,573,285	\$66,573,285	\$70,377,406	\$3,804,121	5.71%
Reimbursements	(10,604,662)	(9,680,482)	(9,680,482)	(11,193,733)	(1,513,251)	15.63%
<b>Net Cost</b>	<b>\$49,453,226</b>	<b>\$56,892,803</b>	<b>\$56,892,803</b>	<b>\$59,183,673</b>	<b>\$2,290,870</b>	<b>4.03%</b>
<b>Dental Insurance</b>						
Expenditures	\$1,238,163	\$1,762,500	\$1,762,500	\$2,950,192	\$1,187,692	67.39%
Reimbursements	(431,875)	0	0	(551,058)	(551,058)	-
<b>Net Cost</b>	<b>\$806,288</b>	<b>\$1,762,500</b>	<b>\$1,762,500</b>	<b>\$2,399,134</b>	<b>\$636,634</b>	<b>36.12%</b>
<b>Group Life Insurance</b>						
Expenditures	\$2,458,043	\$3,206,276	\$3,206,276	\$2,551,214	(\$655,062)	(20.43%)
Reimbursements	(892,435)	(1,015,920)	(1,015,920)	(645,172)	370,748	(36.49%)
<b>Net Cost</b>	<b>\$1,565,608</b>	<b>\$2,190,356</b>	<b>\$2,190,356</b>	<b>\$1,906,042</b>	<b>(\$284,314)</b>	<b>(12.98%)</b>
<b>FICA</b>						
Expenditures	\$46,214,654	\$52,623,250	\$52,627,314	\$53,995,531	\$1,368,217	2.60%
Reimbursements	(11,960,912)	(12,126,601)	(12,126,601)	(11,633,490)	493,111	(4.07%)
<b>Net Cost</b>	<b>\$34,253,742</b>	<b>\$40,496,649</b>	<b>\$40,500,713</b>	<b>\$42,362,041</b>	<b>\$1,861,328</b>	<b>4.60%</b>
<b>Employees' Retirement</b>						
Expenditures	\$34,312,385	\$37,210,578	\$37,210,578	\$41,016,851	\$3,806,273	10.23%
Reimbursements	(9,509,677)	(12,979,698)	(12,979,698)	(13,041,051)	(61,353)	0.47%
<b>Net Cost</b>	<b>\$24,802,708</b>	<b>\$24,230,880</b>	<b>\$24,230,880</b>	<b>\$27,975,800</b>	<b>\$3,744,920</b>	<b>15.46%</b>
<b>Uniformed Retirement</b>						
Expenditures	\$27,192,791	\$33,207,127	\$33,207,127	\$39,690,793	\$6,483,666	19.52%
Reimbursements	0	0	0	(2,419,009)	(2,419,009)	-
<b>Net Cost</b>	<b>\$27,192,791</b>	<b>\$33,207,127</b>	<b>\$33,207,127</b>	<b>\$37,271,784</b>	<b>\$4,064,657</b>	<b>12.24%</b>
<b>Police Retirement</b>						
Expenditures	\$14,901,070	\$17,473,164	\$17,473,164	\$19,360,390	\$1,887,226	10.80%
Reimbursements	0	0	0	(79,195)	(79,195)	-
<b>Net Cost</b>	<b>\$14,901,070</b>	<b>\$17,473,164</b>	<b>\$17,473,164</b>	<b>\$19,281,195</b>	<b>\$1,808,031</b>	<b>10.35%</b>
<b>Virginia Retirement System</b>	<b>\$964,736</b>	<b>\$1,060,209</b>	<b>\$1,060,209</b>	<b>\$1,456,671</b>	<b>\$396,462</b>	<b>37.39%</b>
<b>Unemployment Compensation</b>	<b>\$353,973</b>	<b>\$403,033</b>	<b>\$403,033</b>	<b>\$443,336</b>	<b>\$40,303</b>	<b>10.00%</b>
<b>Miscellaneous Reimbursements</b>	<b>(\$49,322)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Capital Projects Reimbursements</b>	<b>(\$1,262,691)</b>	<b>(\$1,240,204)</b>	<b>(\$1,240,204)</b>	<b>(\$1,293,657)</b>	<b>(\$53,453)</b>	<b>4.31%</b>
<b>Fringe Benefit Expenditures</b>	<b>\$187,693,703</b>	<b>\$213,519,422</b>	<b>\$213,523,486</b>	<b>\$231,842,384</b>	<b>\$18,318,898</b>	<b>8.58%</b>
<b>Fringe Benefit Reimbursements</b>	<b>(\$34,711,574)</b>	<b>(\$37,042,905)</b>	<b>(\$37,042,905)</b>	<b>(\$40,856,365)</b>	<b>(\$3,813,460)</b>	<b>10.29%</b>
<b>General Fund Fringe Benefits</b>	<b>\$152,982,129</b>	<b>\$176,476,517</b>	<b>\$176,480,581</b>	<b>\$190,986,019</b>	<b>\$14,505,438</b>	<b>8.22%</b>
<b>OPERATING EXPENSES</b>						
Tuition/Training	\$947,462	\$1,369,542	\$1,705,508	\$1,630,700	(\$74,808)	(4.39%)
Other Operating	35,247	39,037	39,037	46,720	7,683	19.68%
Language Proficiency Pay	0	0	0	198,528	198,528	-
Worker's Compensation	11,738,058	0	0	0	0	-
Employee Assistance Program	269,431	280,212	280,212	282,898	2,686	0.96%
<b>Total Operating Expenses</b>	<b>\$12,990,198</b>	<b>\$1,688,791</b>	<b>\$2,024,757</b>	<b>\$2,158,846</b>	<b>\$134,089</b>	<b>6.62%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$200,683,901</b>	<b>\$215,208,213</b>	<b>\$215,548,243</b>	<b>\$234,001,230</b>	<b>\$18,452,987</b>	<b>8.56%</b>
<b>TOTAL REIMBURSEMENTS</b>	<b>(\$34,711,574)</b>	<b>(\$37,042,905)</b>	<b>(\$37,042,905)</b>	<b>(\$40,856,365)</b>	<b>(\$3,813,460)</b>	<b>10.29%</b>
<b>NET COST TO THE COUNTY</b>	<b>\$165,972,327</b>	<b>\$178,165,308</b>	<b>\$178,505,338</b>	<b>\$193,144,865</b>	<b>\$14,639,527</b>	<b>8.20%</b>

# FY 2007 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY

# Agency Title	Personnel Services	Fringe Benefits	Operating Expenses	Recovered Costs	Capital Equipment	Total Cost
<b>Legislative-Executive Functions / Central Services</b>						
01 Board of Supervisors	\$4,119,678	\$1,173,092	\$608,994	\$0	\$0	\$5,901,764
02 Office of the County Executive	5,735,428	1,633,182	2,121,907	0	0	9,490,517
04 Department of Cable Communications and Consumer Protection	1,151,537	327,904	3,443,972	(3,153,719)	62,340	1,832,034
06 Department of Finance	4,547,279	1,294,853	4,760,362	(520,469)	0	10,082,025
11 Department of Human Resources	5,053,603	1,439,030	1,582,130	0	0	8,074,763
12 Department of Purchasing and Supply Management	3,198,910	910,900	1,746,953	0	0	5,856,763
13 Office of Public Affairs	1,280,685	364,679	309,658	(183,506)	0	1,771,516
15 Office of Elections	1,910,655	544,065	540,606	0	704,906	3,700,232
17 Office of the County Attorney	5,797,418	1,650,834	568,985	(414,361)	0	7,602,876
20 Department of Management and Budget	2,801,659	797,782	319,622	0	0	3,919,063
37 Office of the Financial and Program Auditor	210,144	59,839	15,166	0	0	285,149
41 Civil Service Commission	188,755	53,749	286,267	0	0	528,771
57 Department of Tax Administration	17,158,273	4,885,874	6,041,915	0	0	28,086,062
70 Department of Information Technology	20,000,152	5,695,108	14,007,384	(7,191,873)	0	32,510,771
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$73,154,176</b>	<b>\$20,830,891</b>	<b>\$36,353,921</b>	<b>(\$11,463,928)</b>	<b>\$767,246</b>	<b>\$119,642,306</b>
<b>Judicial Administration</b>						
80 Circuit Court and Records	\$8,155,828	\$2,322,399	\$2,097,397	\$0	\$0	\$12,575,624
82 Office of the Commonwealth's Attorney	2,122,724	604,453	87,684	0	0	2,814,861
85 General District Court	1,374,025	391,258	832,263	0	0	2,597,546
91 Office of the Sheriff	12,349,562	3,516,578	4,214,452	0	0	20,080,592
<b>Total Judicial Administration</b>	<b>\$24,002,139</b>	<b>\$6,834,688</b>	<b>\$7,231,796</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,068,623</b>
<b>Public Safety</b>						
04 Department of Cable Communications and Consumer Protection	\$818,715	\$233,132	\$129,340	\$0	\$0	\$1,181,187
31 Land Development Services	9,138,894	2,602,330	1,377,004	0	0	13,118,228
81 Juvenile and Domestic Relations District Court	17,814,795	5,072,821	2,360,225	0	0	25,247,841
90 Police Department	134,633,002	38,337,189	27,920,564	(974,986)	801,215	200,716,984
91 Office of the Sheriff	34,434,324	9,805,287	4,171,789	0	0	48,411,400
92 Fire and Rescue Department	143,400,376	40,833,726	22,181,752	0	744,100	207,159,954
93 Office of Emergency Management	838,795	238,850	608,114	0	0	1,685,759
<b>Total Public Safety</b>	<b>\$341,078,901</b>	<b>\$97,123,335</b>	<b>\$58,748,788</b>	<b>(\$974,986)</b>	<b>\$1,545,315</b>	<b>\$497,521,353</b>

# FY 2007 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 Department	\$10,826,606	\$3,082,912	\$40,274,897	(\$8,233,245)	\$60,200	\$46,011,370
25 Business Planning and Support	512,589	145,961	170,137	(273,028)	0	555,659
26 Office of Capital Facilities	9,403,418	2,677,654	6,680,570	(6,459,539)	0	12,302,103
29 Stormwater Management	7,546,430	2,148,871	3,400,065	(829,522)	405,000	12,670,844
87 Unclassified Administrative Expenses	0	0	253,925	0	0	253,925
<b>Total Public Works</b>	<b>\$28,289,043</b>	<b>\$8,055,398</b>	<b>\$50,779,594</b>	<b>(\$15,795,334)</b>	<b>\$465,200</b>	<b>\$71,793,901</b>
<b>Health and Welfare</b>						
67 Department of Family Services	\$67,126,568	\$19,114,510	\$126,717,571	(\$143,636)	\$0	\$212,815,013
68 Department of Administration for Human Services	9,430,716	2,685,427	1,495,835	(56,221)	0	13,555,757
69 Department of Systems Management for Human Services	5,287,999	1,505,775	474,201	0	0	7,267,975
71 Health Department	31,398,349	8,940,783	13,833,524	(138,687)	0	54,033,969
<b>Total Health and Welfare</b>	<b>\$113,243,632</b>	<b>\$32,246,495</b>	<b>\$142,521,131</b>	<b>(\$338,544)</b>	<b>\$0</b>	<b>\$287,672,714</b>
<b>Parks, Recreation &amp; Libraries</b>						
50 Department of Community and Recreation Services	\$9,877,932	\$2,812,774	\$21,572,389	(\$11,016,049)	\$0	\$23,247,046
51 Fairfax County Park Authority	22,111,272	6,296,257	5,910,197	(2,555,277)	300,000	32,062,449
52 Fairfax County Public Library	23,416,504	6,667,926	6,961,962	0	0	37,046,392
<b>Total Parks, Recreation &amp; Libraries</b>	<b>\$55,405,708</b>	<b>\$15,776,957</b>	<b>\$34,444,548</b>	<b>(\$13,571,326)</b>	<b>\$300,000</b>	<b>\$92,355,887</b>
<b>Community Development</b>						
16 Economic Development Authority	\$2,862,143	\$815,005	\$3,766,199	\$0	\$0	\$7,443,347
31 Land Development Services	11,983,872	3,412,447	3,005,652	(248,122)	0	18,153,849
35 Department of Planning and Zoning	9,427,106	2,684,399	1,056,682	0	0	13,168,187
36 Planning Commission	518,001	147,502	208,863	0	0	874,366
38 Department of Housing and Community Development	4,418,899	1,258,296	2,552,964	0	0	8,230,159
39 Office of Human Rights	1,202,216	342,335	98,514	0	0	1,643,065
40 Department of Transportation	5,121,173	1,458,271	1,507,089	(261,044)	0	7,825,489
<b>Total Community Development</b>	<b>\$35,533,410</b>	<b>\$10,118,255</b>	<b>\$12,195,963</b>	<b>(\$509,166)</b>	<b>\$0</b>	<b>\$57,338,462</b>
<b>Non-Departmental</b>						
89 Employee Benefits	\$0	\$0	\$2,158,846	\$0	\$0	\$2,158,846
<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,158,846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,158,846</b>
<b>GENERAL FUND DIRECT EXPENDITURES</b>	<b>\$670,707,009</b>	<b>\$190,986,019</b>	<b>\$344,434,587</b>	<b>(\$42,653,284)</b>	<b>\$3,077,761</b>	<b>\$1,166,552,092</b>

## FY 2007 ADVERTISED SUMMARY OF GENERAL FUND OPERATING EXPENDITURES BY OBJECT CODE

Object Code	Description	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
301	Across the Board Adjustments	\$36,373	\$0	\$0	\$0	\$0	-
302	Professional Consultant/Contracts	71,762,897	73,410,090	84,878,419	84,920,461	42,042	0.05%
304	Commercial Office Supplies	295,894	323,735	333,731	311,774	(21,957)	(6.58%)
306	Central Store Charges	2,645,176	2,288,114	2,342,029	2,353,198	11,169	0.48%
308	Operating Supplies	10,660,941	10,040,388	11,156,584	11,215,249	58,665	0.53%
309	Operating Equipment	4,544,141	3,638,219	7,621,395	4,239,198	(3,382,197)	(44.38%)
310	Operating Expenses	8,122,710	9,119,773	10,695,079	10,305,264	(389,815)	(3.64%)
312	Wearing Apparel	3,647,695	3,833,940	4,433,494	3,983,352	(450,142)	(10.15%)
314	Postage	5,231,210	5,673,591	5,932,539	5,901,480	(31,059)	(0.52%)
316	Telecommunications	12,416,009	13,037,740	13,918,873	13,367,823	(551,050)	(3.96%)
318	Commercial Printing Services	439,051	745,866	786,099	716,680	(69,419)	(8.83%)
320	Rent of Equipment	524,752	519,650	525,364	430,665	(94,699)	(18.03%)
322	Rent of Real Estate	11,955,448	12,712,019	12,789,550	13,103,296	313,746	2.45%
324	Utilities	14,659,225	15,250,392	15,517,357	16,551,933	1,034,576	6.67%
326	Interjurisdictional Payments	407,023	257,797	262,524	277,797	15,273	5.82%
328	Repairs and Maintenance	5,379,627	4,324,895	6,197,919	4,659,726	(1,538,193)	(24.82%)
330	Books and Related Material	5,625,646	5,155,790	9,114,714	5,163,883	(3,950,831)	(43.35%)
331	Computer Software & Operating Equipment	4,114,985	2,483,990	3,293,935	2,649,704	(644,231)	(19.56%)
332	Memberships & Subscriptions	434,249	416,936	449,635	430,188	(19,447)	(4.33%)
336	Automotive Supplies	164,964	169,834	226,913	195,837	(31,076)	(13.70%)
338	Building Materials and Supplies	1,336,000	1,336,615	1,384,201	1,521,256	137,055	9.90%
340	Auto Mileage Allowance	885,202	1,202,290	1,202,183	1,344,696	142,513	11.85%
342	DVS Charges	22,846,873	24,567,223	26,869,064	27,931,201	1,062,137	3.95%
344	Technology Application Services	578,797	613,061	725,599	649,679	(75,920)	(10.46%)
346	Cooperative Computer Center Charges	18,203,471	21,560,397	21,576,059	23,054,446	1,478,387	6.85%
348	Document Services	2,268,308	2,064,285	2,345,451	2,044,804	(300,647)	(12.82%)
350	Other Internal Charges	3,062,318	1,730,030	4,596,590	1,806,577	(2,790,013)	(60.70%)
352	Insurance and Surety Bonds	16,944,087	716,783	718,055	747,643	29,588	4.12%
356	Welfare Expenses	48,243,894	71,111,386	71,651,656	71,223,990	(427,666)	(0.60%)
360	Payments to Boards and Commissions	327,773	360,560	364,635	420,560	55,925	15.34%
	Contributions to Boards, Authorities, and						
362	Commissions/Childcare Subsidies	40,330,182	16,732,566	16,391,737	20,489,135	4,097,398	25.00%
366	Tuition/Training	284,511	260,000	260,000	360,000	100,000	38.46%
368	Conferences/Travel	3,981,272	4,204,744	4,418,567	4,603,105	184,538	4.18%
370	Food	2,382,035	2,345,478	2,434,153	2,565,489	131,336	5.40%
372	Manpower Client Payroll	470	0	0	0	0	-
374	Resale Items	34,995	34,085	35,419	34,085	(1,334)	(3.77%)
376	Interest Payments Other than Debt Service	27	0	0	0	0	-
378	Contingencies	8,071,257	6,685,696	10,307,772	1,983,106	(8,324,666)	(80.76%)
380	Housing Costs/Rental Assistance	1,851,993	2,478,828	2,641,487	2,877,307	235,820	8.93%
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$334,701,481</b>	<b>\$321,406,786</b>	<b>\$358,398,781</b>	<b>\$344,434,587</b>	<b>(\$13,964,194)</b>	<b>(3.90%)</b>

## FY 2007 Capital Equipment Funding Summary

### GENERAL FUND EXPENDITURES - CAPITAL EQUIPMENT

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
\$7,073,182	\$4,460,980	\$3,529,905	\$3,372,204	\$5,591,389	\$2,708,937	\$4,141,952	\$3,077,761

PROGRAM AREA:	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total
<b><u>Legislative Executive Functions/Central Services</u></b>					
Department of Cable Communications and Consumer Protection	\$14,340	\$48,000	\$0	\$0	\$62,340
Office of Elections	0	0	704,906	0	704,906
<b><u>Public Safety</u></b>					
Police Department	771,101	30,114	0	0	801,215
Fire and Rescue Department	10,100	140,000	0	594,000	744,100
<b><u>Public Works</u></b>					
Facilities Management Department	0	0	0	60,200	60,200
Stormwater Management	0	405,000	0	0	405,000
<b><u>Parks, Recreation and Libraries</u></b>					
Park Authority	0	300,000	0	0	300,000
<b>Total General Fund</b>	<b>\$795,541</b>	<b>\$923,114</b>	<b>\$704,906</b>	<b>\$654,200</b>	<b>\$3,077,761</b>

## FY 2007 Capital Equipment Funding Summary

### OTHER FUNDS APPROPRIATED - CAPITAL EQUIPMENT

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
\$36,614,421	\$27,256,450	\$27,307,638	\$28,732,928	\$23,883,444	\$22,957,738	\$64,551,780	\$25,746,734

FUND CATEGORY:	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total
<b><u>Other Funds - Appropriated</u></b>					
100 County Transit Systems	\$0	\$4,916,823	\$0	\$0	\$4,916,823
102 Federal/State Grant Fund	197,424	0	0	0	197,424
105 Cable Communications	750,000	0	0	0	750,000
108 Leaf Collection	17,000	0	0	0	17,000
109 Refuse Collection & Recycling Ops	0	1,281,000	0	0	1,281,000
110 Refuse Disposal	0	1,708,800	0	0	1,708,800
111 Reston Community Center	33,055	97,200	0	0	130,255
113 McLean Community Center	22,000	11,500	0	0	33,500
114 I-95 Refuse Disposal	0	1,225,400	0	0	1,225,400
120 E-911 Fund	0	1,315,000	0	0	1,315,000
401 Sewer Operation and Maintenance	127,510	670,040	0	0	797,550
503 Department of Vehicle Services	48,470	12,862,012	0	0	12,910,482
505 Technology Infrastructure Services	263,500	200,000	0	0	463,500
<b>Total Other Funds - Appropriated</b>	<b>\$1,458,959</b>	<b>\$24,287,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,746,734</b>
<b>Combined Total - General Fund and Other Funds Appropriated</b>	<b>\$2,254,500</b>	<b>\$25,210,889</b>	<b>\$704,906</b>	<b>\$654,200</b>	<b>\$28,824,495</b>

### OTHER FUNDS NON-APPROPRIATED - CAPITAL EQUIPMENT

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
\$1,216,999	\$527,270	\$839,136	\$705,608	\$613,322	\$835,050	\$835,050	\$702,211

FUND CATEGORY:	New Purchase	Replacement Purchase	Lease/ Purchase	New Facility Purchase	Total
<b><u>Other Funds - Non-Appropriated</u></b>					
170 Park Revenue Fund	\$79,500	\$292,500	\$0	\$0	\$372,000
703 NOVARIS	0	0	330,211	0	330,211
<b>Total Other Funds - Non-Appropriated</b>	<b>\$79,500</b>	<b>\$292,500</b>	<b>\$330,211</b>	<b>\$0</b>	<b>\$702,211</b>
<b>Combined Total - Other Funds Appropriated and Other Funds Non-Appropriated</b>	<b>\$1,538,459</b>	<b>\$24,580,275</b>	<b>\$330,211</b>	<b>\$0</b>	<b>\$26,448,945</b>
<b>TOTAL ALL FUNDS</b>	<b>\$2,334,000</b>	<b>\$25,503,389</b>	<b>\$1,035,117</b>	<b>\$654,200</b>	<b>\$29,526,706</b>



**FAIRFAX COUNTY**  
**FY 2005 - FY 2007 County Funded Programs**  
**for School-Related Services**

	FY 2005 Actual	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>General Fund Transfers/Debt Service</b>			
General Fund Transfer to School Operating Fund	\$1,322,374,187	\$1,431,337,820	\$1,517,218,089
Debt Service on Schools' Debt	126,528,053	130,281,443	142,690,898
<b>Subtotal</b>	<b>\$1,448,902,240</b>	<b>\$1,561,619,263</b>	<b>\$1,659,908,987</b>
<b>Police Department</b>			
School Resource and School Education Officers (60/60.0 SYE)	\$5,124,583	\$5,709,359	\$6,088,273
Security for activities such as proms and football games	216,880	234,956	234,956
School Crossing Guards (64/64.0 SYE)	1,271,199	1,599,024	1,658,280
<b>Subtotal</b>	<b>\$6,612,662</b>	<b>\$7,543,339</b>	<b>\$7,981,509</b>
<b>Fire Department</b>			
Fire safety programs for pre-school through middle school aged students	\$130,578	\$132,357	\$135,134
<b>Subtotal</b>	<b>\$130,578</b>	<b>\$132,357</b>	<b>\$135,134</b>
<b>Health Department</b>			
School Health (255/184.85 SYE) <sup>1</sup>	\$9,803,121	\$11,351,722	\$11,944,314
<b>Subtotal</b>	<b>\$9,803,121</b>	<b>\$11,351,722</b>	<b>\$11,944,314</b>
<b>Community Services Board (CSB) - Mental Health Services</b>			
Pre-Kindergarten programming	\$55,636	\$57,122	\$58,716
Elementary school programming	8,602	8,831	9,077
Middle school programming	29,932	30,731	31,588
High school and alternative school programming	566,334	581,449	597,671
<b>Subtotal</b>	<b>\$660,504</b>	<b>\$678,133</b>	<b>\$697,052</b>
<b>Community Services Board (CSB) - Mental Retardation Services</b>			
Elementary school programming	\$256,219	\$263,057	\$270,396
Middle school programming	13,714	14,080	14,473
High school and alternative school programming	183,784	188,689	193,953
<b>Subtotal</b>	<b>\$453,717</b>	<b>\$465,826</b>	<b>\$478,822</b>
<b>Community Services Board (CSB) - Alcohol and Drug Services</b>			
Elementary school programming	\$175,229	\$179,905	\$184,925
Middle school programming	135,386	138,999	142,878
High school and alternative school programming	262,344	269,029	277,279
<b>Subtotal</b>	<b>\$572,959</b>	<b>\$587,933</b>	<b>\$605,082</b>
<b>Community Services Board (CSB) - Early Intervention Services</b>			
Pre-Kindergarten programming	\$23,744	\$24,378	\$25,058
<b>Subtotal</b>	<b>\$23,744</b>	<b>\$24,378</b>	<b>\$25,058</b>

# FAIRFAX COUNTY

## FY 2005 - FY 2007 County Funded Programs for School-Related Services

	FY 2005 Actual	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>Department of Family Services</b>			
Net Cost of the School-Age Child Care (SACC) Program (651/592.14 SYE) - includes general services and services for special needs clients partially offset by program revenues	\$5,135,743	\$8,992,132	\$8,471,000
Head Start Program-General Fund (Higher Horizons, Gum Springs (18/18.0 SYE), Schools' Contract)	5,887,913	5,736,409	5,839,548
Head Start Federal Grant Funding (Local Cash Match) <sup>2</sup>	423,103	1,243,979	688,237
Comprehensive Services Act (special education programs not in FCPS)	13,709,482	12,543,783	13,219,246
County contribution to Schools for SACC space	500,000	500,000	750,000
<b>Subtotal</b>	<b>\$25,656,241</b>	<b>\$29,016,303</b>	<b>\$28,968,031</b>
<b>Department of Community and Recreation Services</b>			
After School Programs at Fairfax County Middle Schools <sup>3</sup>	\$0	\$1,269,063	\$3,765,775
After School Partnership Program	133,000	145,000	145,000
Field improvements <sup>4</sup>	250,581	295,932	200,000
Therapeutic recreation	34,226	34,614	36,130
<b>Subtotal</b>	<b>\$417,807</b>	<b>\$1,744,609</b>	<b>\$4,146,905</b>
<b>Fairfax County Park Authority</b>			
Maintenance of Fairfax County Public Schools' athletic fields	\$937,442	\$1,308,575	\$1,638,247
Match for field development	273,368	101,147	0
<b>Subtotal</b>	<b>\$1,210,810</b>	<b>\$1,409,722</b>	<b>\$1,638,247</b>
<b>TOTAL: County Funding for School Related Services</b>	<b>\$1,494,444,383</b>	<b>\$1,614,573,585</b>	<b>\$1,716,529,141</b>

<sup>1</sup> School Health is a new cost center created in FY 2005 to more accurately capture all costs associated with providing school health-related services. It includes all positions previously shown as Clinic Room Aides and Public Health Nurses for school clinics and includes one administrative and three supervisory nurse positions not previously shown before FY 2005. Also included for the first time in FY 2005 is funding associated with the Medically Fragile Student Program.

<sup>2</sup> This includes Local Cash Match funding for Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs and Schools' Contracts.

<sup>3</sup> This category includes two after school programs, Club 78 and the After School Program, at Fairfax County Middle Schools that provide diversified educational, social, and cultural opportunities in a supervised environment. Partial-year funding for both programs was approved by the Board of Supervisors in FY 2006 including a net of \$161,154 for Club 78 and \$1,107,909 for the After School Program. FY 2007 funding increases to \$273,661 and \$3,492,114 respectively.

<sup>4</sup> Prior to the FY 2006 Adopted Budget Plan, this category included athletic field lighting, maintenance and other upgrade requirements. In FY 2006, only the cost of athletic field lighting is reflected here. All other FCPS-related field improvement funding is managed by, and shown under, the Fairfax County Park Authority.

**FAIRFAX COUNTY**  
**FY 2005 - FY 2007 Additional County Funded Programs**  
**for General Youth Services**

	FY 2005 Actual	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>Additional County Funded Youth Programs</b>			
Family Services - Net cost of services for children (excluding SACC and Head Start)	\$17,378,803	\$18,606,521	\$22,016,377
Juvenile and Domestic Relations District Court - Residential Services	2,418,906	2,564,988	2,646,472
Department of Community and Recreation Services - Therapeutic recreation	684,510	692,274	722,609
Department of Community and Recreation Services - Teen Centers (excluding Club 78)	1,466,410	1,256,093	1,377,302
Department of Community and Recreation Services - Community Centers	1,340,093	1,747,003	1,780,144
Department of Community and Recreation Services - Net cost extension/community education	25,086	41,931	63,490
Department of Community and Recreation Services - Youth Sports Subsidy	195,000	195,000	195,000
Department of Community and Recreation Services - Youth Sports Scholarship	75,789	75,000	75,000
Department of Community and Recreation Services - Youth Worker Program	0	0	43,988
Fairfax County Park Authority - Athletic Field Maintenance (non-schools fields)	2,155,556	2,294,064	2,280,384
<b>Subtotal: Additional County Funded Programs for General Youth Services (Non-School)</b>	<b>\$25,740,153</b>	<b>\$27,472,874</b>	<b>\$31,200,766</b>
<b>TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs)</b>	<b>\$1,640,074,246</b>	<b>\$1,642,046,459</b>	<b>\$1,747,729,907</b>

**FAIRFAX COUNTY**  
**FY 2005 - FY 2007 Additional County-Administered Programs**  
**for School-Related Services**  
Funding can be Federal, State, Local, or a Combination Thereof  
(Actual Direct County Funding is Minimal)

	<b>FY 2005 Actual</b>	<b>FY 2006 Revised Budget Plan</b>	<b>FY 2007 Advertised Budget Plan</b>
<b>Additional County-Administered Programs for School-Related Services</b>			
Community Services Board - Alcohol and Drug Services - Middle school programming	\$102,243	\$104,973	\$107,901
Community Services Board - Alcohol and Drug Services - High school and alternative school programming	368,366	378,515	388,330
Department of Family Services - Head Start Grant Funding <sup>1</sup>	4,536,748	5,215,688	4,343,903
Department of Family Services - Early Head Start Grant Funding <sup>1</sup>	3,014,960	4,012,020	3,026,804
Department of Family Services - Head Start State Block Grant Funding <sup>1</sup>	1,361	66,839	96,945
<b>Subtotal: County-Administered Programs</b>	<b>\$8,023,678</b>	<b>\$9,778,035</b>	<b>\$7,963,883</b>
 <b>GRAND TOTAL</b>	 <b>\$1,648,097,924</b>	 <b>\$1,651,824,494</b>	 <b>\$1,755,693,790</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.

## Services for Seniors

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In 1970, only 3.0 percent, or 13,764, Fairfax County residents were age 65 or older. By 2003, the size of this demographic group had grown to 8.4 percent of the County's population, or nearly 83,000 individuals. The number of County residents age 65 or older is projected to nearly double in the next 20 years, and grow to almost 13 percent of the total population. Given this aging of the population, the County has begun highlighting the services currently provided to seniors. It should be noted that the figures in the preceding table do not reflect the cost of all services provided to seniors, as only those services specifically designed for seniors, or those where participation by this population has been tracked or can be reasonably estimated, have been included. There are many general County services that are used extensively by the senior population, such as Emergency Medical Services and cultural tours, but limited data on actual utilization rates makes it difficult to isolate and quantify those costs.

The cost of services provided specifically to seniors included in the FY 2007 Advertised Budget Plan totals \$61.4 million, or 1.9 percent of General Fund Disbursements of \$3.2 billion. Excluding the General Fund Transfer to Fairfax County Public Schools and School Debt Service of \$1.7 billion, spending on services for seniors is approximately 4.0 percent of the remaining General Fund Disbursements. Some of these expenditures are partially offset by revenues. In FY 2007, revenues of \$8.7 million are projected, for a net cost to the County of \$52.7 million.

**FAIRFAX COUNTY**  
**FY 2005 - FY 2007**  
**County Funded Programs for Seniors<sup>1</sup>**

	FY 2005 Actual	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>Facilities Management Department:</b>			
Lease for the Lorton Senior Center	\$79,903	\$90,051	\$92,753
<b>Department of Transportation:</b>			
Seniors On the Go Taxi Cab Voucher Program	\$330,072	\$544,222	\$502,538
<b>Community and Recreation Services:</b>			
Senior Centers and Senior Plus Program	\$1,318,269	\$1,596,996	\$2,427,034
<b>Fairfax County Public Library</b>	<b>\$263,606</b>	<b>\$253,757</b>	<b>\$262,678</b>
<b>Department of Tax Administration:</b>			
Tax Relief for the Elderly and Disabled	\$14,809,591	\$24,626,543	\$24,025,644
<b>Department of Family Services:</b>			
Adult Protective Services	\$1,058,415	\$1,191,812	\$1,221,740
Long-Term Care Services	6,158,565	7,200,117	7,069,705
Adult Services	1,930,450	2,237,812	2,297,289
Transportation Services	2,537,357	2,289,944	2,987,507
Subtotal Department of Family Services	\$11,684,787	\$12,919,685	\$13,576,241
<b>Health Department:</b>			
Adult Day Health Care Program	\$2,028,565	\$2,482,068	\$2,591,133
Alzheimer's Family Day Care	0	0	300,000
Respite Program	26,448	29,507	25,000
Subtotal: Health Department	\$2,055,013	\$2,511,575	\$2,916,133
<b>Fire and Rescue Department:</b>			
Senior Safety Programs	\$37,198	\$39,820	\$40,889
<b>SUBTOTAL - GENERAL FUND</b>	<b>\$30,578,439</b>	<b>\$42,582,649</b>	<b>\$43,843,910</b>

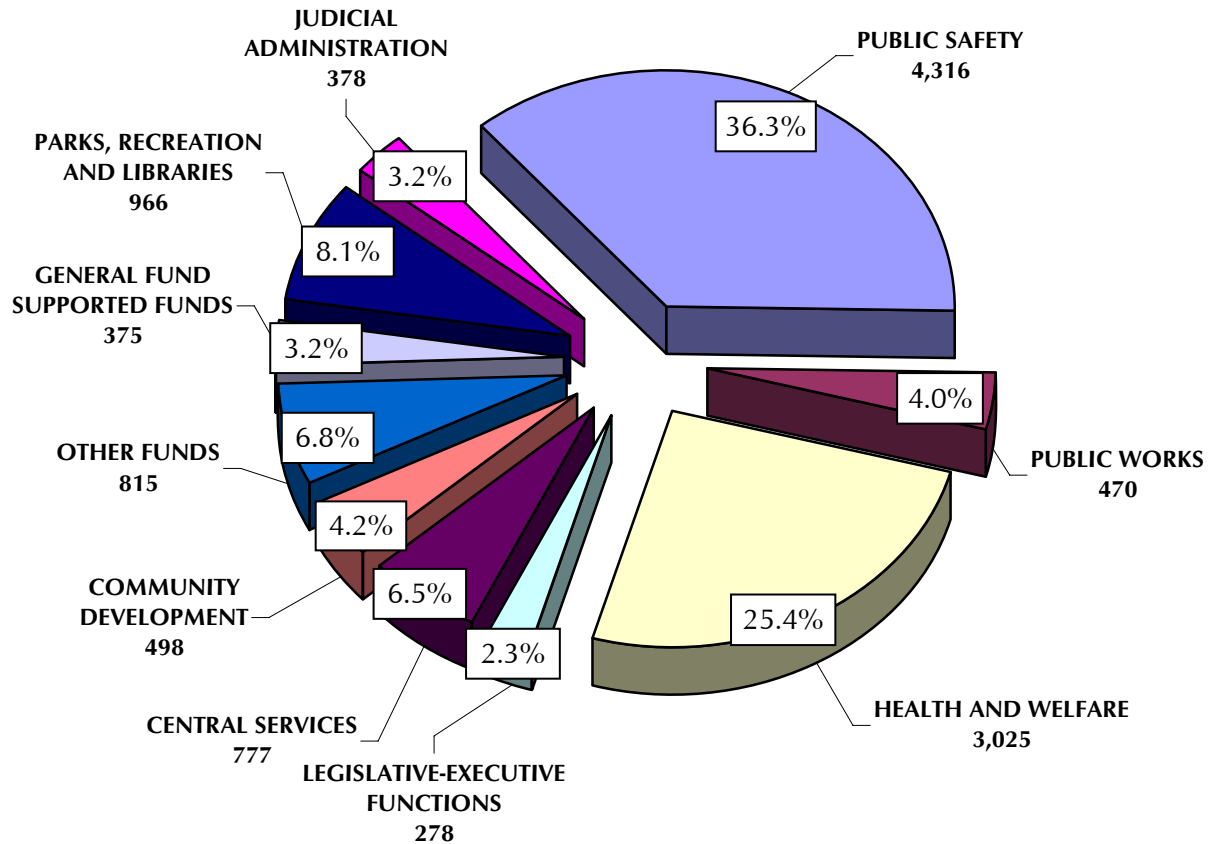
**FAIRFAX COUNTY**  
**FY 2005 - FY 2007**  
**County Funded Programs for Seniors<sup>1</sup>**

	FY 2005 Actual	FY 2006 Revised Budget Plan	FY 2007 Advertised Budget Plan
<b>Fund 103, Aging Grants and Programs:</b>			
Community-Based Social Services	\$713,189	\$878,583	\$816,168
Ombudsman	336,998	486,379	398,205
Fee for Service	222,986	323,172	226,931
Congregate Meals	1,651,769	2,439,928	2,452,837
Home-Delivered Meals	961,477	1,490,239	1,388,389
Care-Coordination	668,315	804,123	710,582
Caregiver Support	191,555	278,461	209,484
<b>Subtotal Fund 103</b>	<b>\$4,746,289</b>	<b>\$6,700,885</b>	<b>\$6,202,596</b>
<b>Fund 106, Community Services Board:</b>			
Countywide Older Adults and Families Program	\$995,308	\$1,041,091	\$1,080,821
<b>Fund 118, Consolidated Community Funding Pool<sup>2</sup>:</b>			
Adult Day Health Care (Alzheimer Family Day Center)	\$80,000	\$81,600	\$0
<b>Fund 119, Contributory Fund:</b>			
Northern Virginia Healthcare Center/District Home of Manassas	\$901,821	\$1,062,628	\$1,076,083
<b>Fund 141, Elderly Housing Programs</b>	<b>\$3,135,050</b>	<b>\$3,664,141</b>	<b>\$3,444,502</b>
<b>Fund 303, County Construction:</b>			
Fairfax CARE Fund	\$0	\$0	\$500,000
Long Term Care Non-Profit	0	0	400,000
Fairfax County Incentive Fund	0	0	300,000
<b>Subtotal Fund 303</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,200,000</b>
<b>Fund 309, Metro Operations and Construction:</b>			
Adults with Disabilities (ADA) Riders (Metro)	\$4,095,768	\$4,020,368	\$4,305,587
<b>Fund 505, Technology Infrastructure Services:</b>			
Computer Labs	\$272,269	\$290,892	\$226,896
<b>SUBTOTAL - GENERAL FUND SUPPORTED</b>	<b>\$14,226,505</b>	<b>\$16,861,605</b>	<b>\$17,536,485</b>
<b>TOTAL SPENDING ON SENIOR PROGRAMS</b>			
	<b>\$44,804,944</b>	<b>\$59,444,254</b>	<b>\$61,380,395</b>
<b>Percentage of General Fund Disbursements</b>	<b>1.6%</b>	<b>1.9%</b>	<b>1.9%</b>

<sup>1</sup> This analysis reflects only those services included in General Fund and General Fund Supported agencies, and does not include services supported by non-General Fund or non-appropriated funds, such as rent relief provided through Fund 941, Fairfax County Rental Program, or recreational activities provided by Fund 111, Reston Community Center. Likewise, this analysis does not include capital projects funded in prior years, such as senior centers or adult day health care facilities. Capital expenses vary significantly from year to year and one year's data cannot serve as a proxy for "average" capital expenditures in a particular service area.

<sup>2</sup> Since FY 2007 is the first year of a new two-year cycle for Fund 118, Consolidated Community Funding Pool, allocations to community organizations will be determined in April. Allocations will be made and approved by the Board of Supervisors in May and reflected in the FY 2007 Adopted Budget Plan.

# FY 2007 REGULAR POSITIONS ALL FUNDS



**TOTAL REGULAR POSITIONS = 11,898**

General Fund Program Areas include: General Fund agencies and Fund 106, Fairfax-Falls Church Community Services Board, in Health and Welfare, and Fund 120, E-911, in Public Safety.

General Fund Supported Funds include: 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; and Fund 505, Technology Infrastructure Services.

Other Funds include: Fund 105, Cable Communications; Fund 109, Refuse Collection & Recycling Operations; Fund 110, Refuse Disposal; Fund 111, Reston Community Center; Fund 112, Energy Resource Recovery Facility; Fund 113, McLean Community Center; Fund 114, I-95 Refuse Disposal; Fund 116, Integrated Pest Management Program; Fund 142, Community Development Block Grant; Fund 145, HOME Investment Partnership Grant; Fund 401, Sewer Operations and Maintenance; and Fund 601, Fairfax County Employees' Retirement System.



## Summary of Position Changes FY 1991 - FY 2007

### Authorized Positions - All Funds

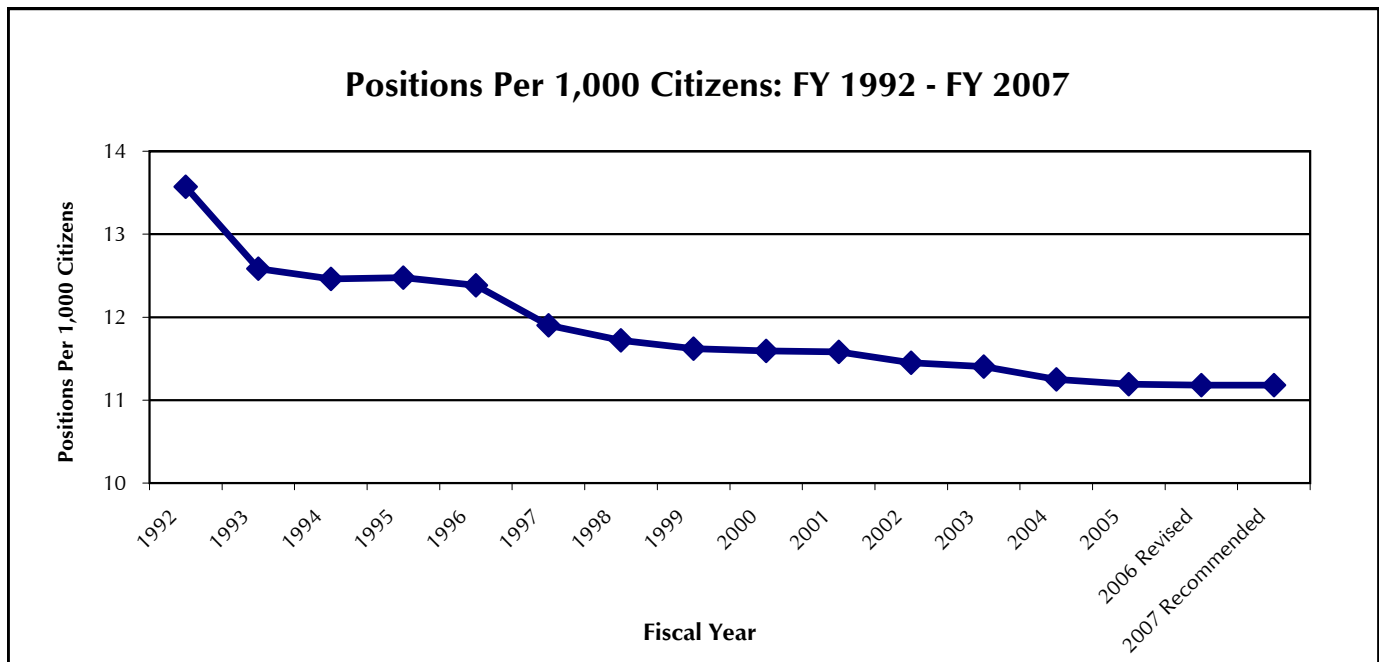
	From	To	Abolished	New Facilities	Other Changes	Other Reviews	Total Change	Positions Per 1,000 Citizens <sup>1</sup>
FY 1991 to FY 1992	11,164	11,124	(153)	41	20	52	(40)	13.57
FY 1992 to FY 1993	11,124	10,628	(588)	0	13	79	(496)	12.58
FY 1993 to FY 1994	10,628	10,685	(88)	62	56	27	57	12.46
FY 1994 to FY 1995	10,685	10,870	(157)	94	131	117	185	12.48
FY 1995 to FY 1996	10,870	11,016	(49)	60	76	59	146	12.38
FY 1996 to FY 1997	11,016	10,782	(477)	150	(14)	107	(234)	11.90
FY 1997 to FY 1998	10,782	10,802	(56)	4	43	29	20	11.72
FY 1998 to FY 1999	10,802	10,911	(35)	26	41	77	109	11.62
FY 1999 to FY 2000	10,911	11,108	(17)	106	26	82	197	11.59
FY 2000 to FY 2001	11,108	11,317	0	25	107	77	209	11.58
FY 2001 to FY 2002	11,317	11,385	(2)	14	39	17	68	11.45
FY 2002 to FY 2003	11,385	11,498	(48)	70	1	90	113	11.40
FY 2003 to FY 2004	11,498	11,443	(124)	49	0	20	(55)	11.25
FY 2004 to FY 2005	11,443	11,547	(4)	56	0	52	104	11.19
FY 2005 to FY 2006 Revised	11,547	11,742	(21)	163	50	3	195	11.18
FY 2006 to FY 2007 Recommended	11,742	11,898	0	147	9	0	156	11.18
<b>Total</b>	<b>11,164</b>	<b>11,898</b>	<b>(1,819)</b>	<b>1,067</b>	<b>598</b>	<b>888</b>	<b>734</b>	

In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 1,987 abolished positions. This results in a net increase of 566 positions through the recommended FY 2007 budget. Despite the net addition of positions, Positions Per 1,000 Citizens have decreased dramatically during the period between FY 1992 and FY 2007, from 13.57 (including the 168 project positions) to 11.18, an 17.6 percent decrease. In addition, every Program Area, with the exception of Public Safety, has seen a decline in Positions Per 1,000 Citizens. Public Safety has seen approximately a 3 percent increase in Positions Per 1,000 Citizens reflective of the County's commitment to the Police and Fire and Rescue Departments and the Office of the Sheriff, as well as more recently to Public Safety Communications and Emergency Management.

( ) Denotes Abolished Positions

<sup>1</sup> Population numbers used to compute Positions Per 1,000 Citizens is provided by the Department of Systems Management for Human Services.

During the period FY 1992 - FY 2007, the following chart depicts the trend in merit regular positions per 1,000 citizens:



## Summary of Position Changes

### FY 2007 Position Actions Total Change - 156 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>147</b>
	Facilities Management/Public Affairs/Information Technology/Sheriff	Courthouse Expansion	16
	Facilities Management/Public Safety Communications	PSTOC Expansion	7
	Planning and Zoning	Combined Community Inspector Program	5
	Park Authority	CLEMYJONTRI Park/Turner Farm	1
	Family Services	SACC - Two New Rooms at Both Oak Hill and West Fairfax Elementary	12
	Information Technology	Deputy Director/Wireless Analyst/ Interoperability Manager/Security Analyst	4
	Health	Medically Fragile Homeless Care	2
	Health	Clinic Room Aides	2
	Health	Address Ratio of Students to Public Health Nurses	2
	Health	Medical Reserve Corps	2
	Health	Communicable Diseases, Epidemiology, and Bioterrorism	2
	Health	Chemical Hazards	2
	Health	Management Analyst III for Strategic Planning, Community Needs Assessment and Statistical Analysis	1
	Police	Patrol	24
	Police	Uniformed Police Officers at DPSC	5
	Police	Criminal Investigations/Crime Analyst	6
	Police	Property Room/Recruiting/ Information Technology	5
	Police	COPS in Schools	6
	Police	Animal Control Officers	3
	Fire and Rescue	Safe Staffing Initiative	32
	Fire and Rescue	7th Battalion	8
<b>WORKLOAD</b>			<b>9</b>
	DPWES/Capital Facilities	Developer Default; Stormwater Construction Support	4
	DPWES/Stormwater	Watershed Projects Implementation	1
	Housing	GIS Specialist	1
	Transportation	Residential Traffic Administration Program (RTAP), Transit Operations, Metrobus Service Planning	3

## Summary of Position Changes

### FY 2006 Position Actions Total Change - 195 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>163</b>
	Transportation	Photo Red Light	(2)
	Community and Recreation Services	Southgate Community Center	5
	Community and Recreation Services	Club 78	4
	Family Services	SACC	39
	Health	South County Secondary School	4
	Health	Little River Glen Adult Day Health Care Center	9
	Sheriff	Remaining half of new floor in ADC	11
	Police	Youth gang activity	4
	Police	Patrol	8
	Police	Administrative support	3
	Police	Photo Red Light	(5)
	Fire and Rescue	New Crosspointe station	36
	Fire and Rescue	Phase II of ALS staffing	23
	Fire and Rescue	Phase II of EMS infrastructure staffing	12
	Public Safety Communications	PSCC Reorganization	11
	Risk Management	Automated External Defibrillators	1
<b>REDUCTIONS/REORGANIZATIONS/REDESIGNS</b>			<b>(21)</b>
	Police	Transfer of PSCC positions to new Department of Public Safety Communications and reduction of Crossing Guard positions	(174)
	Public Safety Communications	Transfer from Police	153
<b>WORKLOAD</b>			<b>50</b>
	Facilities Management	Maintenance at County facilities	2
	DPWES/Capital Facilities	Construction project coordination	2
	DPWES/Stormwater	Stormwater Management program	3
	DPWES/Land Development Services	Increased level of development	14
	Planning and Zoning	Board of Zoning Appeals/Special Exceptions	1
	Planning and Zoning	Laurel Hill Adaptive Reuse	1
	Planning and Zoning	Dulles Rail	1
	Transportation	Workload	5
	Health	Public Health Nurses	2

## Summary of Position Changes

### FY 2006 Position Actions Total Change - 195 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Juvenile and Domestic Relations District Court	Intensive Supervision Program	4
	General District Court	Court Services	1
	CSB/Mental Retardation Services	Special Education Graduates	1
	CSB/Mental Health and ADS	Jail Diversion	7
	Retirement	DROP	1
	Vehicle Services	Increased maintenance requirements	5
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>3</b>
	Human Resources	Assistant Director	1
	Purchasing and Supply Management	Transfer from Dept. of Tax Administration	1
	Public Affairs	Regional Planning Position	1
	DPWES/Capital Facilities	PSTOC Construction Manager	1
	DPWES/Capital Facilities	Transfer from Wastewater	1
	DPWES/Stormwater	Transfer from Land Development and Wastewater	2
	DPWES/Land Development Services	Transfer to Stormwater Management	(1)
	Planning and Zoning	Affordable Housing, DD ZAD	2
	Recreation	After School Program Coordinator	1
	Recreation	Club 78 Transfer from Family Services	3
	Tax Administration	Transfer to Purchasing and Supply Management	(1)
	Family Services	Club 78 Transfer to Recreation	(3)
	Family Services	Transfer from Health Department and Administration for Human Services	2
	Family Services	In Support of Partnerships	1
	Administration for Human Services	Transfer to Family Services	(1)
	Health Department	Transfer to Family Services	(1)
	Health Department	Physician	1
	Health Department	Adult Day Health Care	2
	General District Court	Workload	1
	Police Department	Redistribution of Crossing Guard Positions	(9)
	Emergency Management	Transfer from E-911	5
	DPWES/Wastewater	Transfer to Stormwater and Capital Facilities	(2)
	Retirement	Investment Analyst	1
	E- 911	Transfer to Emergency Management	(5)
	Cable Communications	Engineer IV	1
	Document Services	Print Shop	(1)

## Summary of Position Changes

### FY 2005 Position Actions Total Change - 104 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>56</b>
	Community and Recreation Services	Herndon Harbor House	5
	Community and Recreation Services	Teen Center Redesign - Phase II	3
	Family Services	New SACC rooms at Navy elementary due to renovations and Sunrise Valley as a result of room availability	6
	Police	PSCC positions	16
	Fire and Rescue	Final phase-in of staffing for new Fairfax Center station	23
	Fire and Rescue	support of Emergency Medical Services fees creation and administration	3
<b>REDUCTIONS/REORGANIZATIONS/REDESIGNS</b>			<b>(4)</b>
	DPWES/Business Planning and Support	Transfer to Land Development for financial, human resource and information technology reorganization	(29)
	DPWES/Land Development	Transfer from Business Planning and Support for financial, human resource and information technology reorganization	29
	Community and Recreation Services	Redesign of Senior Centers	(2)
	Park Authority	Transfer of position to non-appropriated Park Revenue Fund	(1)
	Information Technology	Management Analyst IV	(1)
	Police	Transfer to new Emergency Management agency	(5)
	Emergency Management	Transfer from Police of emergency management	5
	CSB/Mental Retardation	Transfer to Early Intervention as part of reorganization	(20)
	CSB/Early Intervention	Transfer from Mental Retardation as part of reorganization	20

## Summary of Position Changes

### FY 2005 Position Actions Total Change - 104 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>52</b>
	County Executive/ Administration of County Policy	Federal legislative liaison	1
	County Executive/Office of Partnerships	Anti-gang coordination	1
	County Executive/Office of Partnerships	Medical Care for Children Partnership (MCCP) and the Adult Health Program (AHP)	1
	County Executive/ Equity Programs	Transfer from Human Rights to reflect redistribution of workload	1
	Cable Communications and Consumer Protection	Transfer to Libraries, Tax Administration and Information Technology based on reorganization	(9)
	DPWES/Facilities Management Division	Transfer to Emergency Management to support emergency operations activities	(1)
	DPWES/Facilities Management Division	Maintenance	1
	DPWES/Facilities Management Division	Identified for realignment	(1)
	Human Resources	Benefits customer service	1
	Human Resources	Organizational development and training	2
	Economic Development Authority	Economic development activities	1
	Management and Budget	Legislative analysis	1
	DPWES/Capital Facilities	Transfer from Wastewater based on agency redirection of resources	4
	DPWES/Stormwater	Identified for realignment	(1)
	DPWES/Stormwater	Transfer to Land Development Services based on agency redirection of resources	(1)
	DPWES/Land Development Services	Transfer from Stormwater based on agency redirection of resources	1
	Planning and Zoning	Laurel Hill	1
	Human Rights	Transfer to Equity Programs to reflect redistribution of workload	(1)
	Transportation	Dulles Rail	1
	Community and Recreation Services	Identified for realignment	(1)
	Library	Transfer from Cable Communications and Consumer Protection based on reorganization	8
	Library	Identified for realignment	(1)

## Summary of Position Changes

### FY 2005 Position Actions Total Change - 104 Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Tax Administration	Transfer from Cable Communications and Consumer Protection based on reorganization	1
	Family Services	Transfer from Systems Management for realignment	3
	Family Services	Comprehensive Services Act utilization	1
	Systems Management for Human Services	Transfer to Family Services for realignment	(3)
	Systems Management for Human Services	Prevention	1
	Information Technology	Public Safety Architect	1
	Information Technology	Information systems security	1
	Information Technology	Transfer from Cable Communications and Consumer Protection based on reorganization	2
	Information Technology	Electronic records management	1
	Health	Pace	1
	Health	Air Quality	1
	Health	Bioterrorism	1
	Police	Criminal Intelligence Unit	1
	Police	Watch Officers	2
	Sheriff	Opening half floor in Adult Detention Center	18
	Fire and Rescue	ALS and EMS phase in	32
	Fire and Rescue	EMS fee Quality Assurance	1
	Fire and Rescue	Identified for realignment	(2)
	Emergency Management	Transfer from Facilities Management for emergency operations activities	1
	CSB/Mental Retardation	MR Graduate program	1
	CSB/Mental Retardation	Consumer Directed Services	1
	Document Services Division	Transfer to Libraries based on reorganization	(2)
	Technology Infrastructure Services	Identified for realignment	(2)
	Alcohol Safety Action Program	Non-appropriated positions	(14)
	Wastewater	Identified for realignment	(5)

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) 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>49</b>
	DPWES/Facilities Management Division	South County Government Center and support for Courthouse expansion	1
	Community and Recreation Services	James Lee Community Center	6
	Family Services	New and expanded SACC sites	19
	Health	Public Health Nurse to support 4 new County schools	1
	Health	Clinic Room Aides to support 4 new County schools	6
	Police	Emergency medical dispatcher coordinator	1
	Fire and Rescue	Phase-in of staffing for new Crosspointe and Fairfax Center stations	15
<b>REDUCTIONS/REORGANIZATIONS/REDESIGNS</b>			<b>(124)</b>
	Office for Women	Reorganization, including transfer to Department of Family Services of 2 positions	(8)
	Finance	Reorganization	(3)
	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)
	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)



## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
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		Landscaping at Government Center	(3)
Park Authority		Riverbend and Hidden Oaks parks	(4)
Tax Administration		TARGET	(13)
Tax Administration		Outsource parking ticket processing and collection	(3)
Family Services		Child protective services	(2)
Family Services		Child care resource	(2)
Family Services		Transfer to Administration for Human Services for information technology support	(1)
Family Services		Transfer from Office for Women	2
Family Services		Children, Youth and Family technology support	(1)
Family Services		SACC administrative support	(1)
Administration for Human Services		Transfer from Family Services for information technology support	1

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	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)
	Systems for Human Services	Region 5	(1)
	Health	Transfer to Forest Integrated Pest Management for West Nile	(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 District Court	Juvenile Detention Center	(4)
	Police	Inspections	(1)
	Police	Victim services	(1)
	Police	Public information	(1)
	Police	Community policing	(1)
	Police	School crossing guards	(3)
	Police	Court liaison	(1)
	Sheriff	Community relations	(1)
	Sheriff	Mental Health and Alcohol and Drug services in the Adult Detention Center	(1)
	Sheriff	Privatize Food Services	(13)
	CSB/Mental Health	Prevention	(1)
	CSB/Alcohol and Drug	Homeless Shelter	(2)
	CSB/Alcohol and Drug	Entry and referral	(2)
	Forest Integrated Pest Management	Transfer from Health Department for West Nile	1

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
	Technology Infrastructure	Programmer	(1)
	Retirement Administration	DROP Program	1
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>20</b>
	County Executive/Office of Partnerships	Transfer from Administration for Human Services to realign administrative support of Partnerships	1
	DPWES/Facilities Management Division	Transfer from Wastewater based on agency redirection of resources	1
	DPWES/Business Planning and Support	Transfer from Capital Facilities of Deputy Director	1
	DPWES/Business Planning and Support	Transfer to Land Development for administrative support	(1)
	DPWES/Capital Facilities	Transfer to Business Planning and Support of Deputy Director	(1)
	DPWES/Capital Facilities	Transfer to Stormwater based on agency redirection of resources	(1)
	DPWES/Stormwater	Transfer from Capital Facilities based on agency redirection of resources	1
	DPWES/Stormwater	Transfer from Wastewater based on agency redirection of resources	6
	DPWES/Land Development	Transfer from Business Planning and Support for administrative support	1
	DPWES/Land Development	Transfer from Wastewater based on agency redirection of resources	1
	Housing	Transfer to Administration for Human Services based on redirection of resources	(2)
	Community and Recreation Services	Athletic Field Scheduling	1
	Park Authority	Identified for realignment	(2)
	Park Authority	Restore hours at Riverbend and Hidden Oaks parks	4
	Tax Administration	Transfer from Police based on administrative requirements	1
	Administration for Human Services	Transfer to Office of Partnerships for administrative alignment	(1)
	Administration for Human Services	Transfer to Information Technology as part of Human Services Information Technology reorganization	(2)
	Administration for Human Services	Transfer from Housing based on redirection of resources	2

## Summary of Position Changes

### FY 2004 Position Actions Total Change - (55) Regular Merit Positions

<u>Type of Position</u>	<u>Agency</u>	<u>Explanation</u>	<u># of Positions</u>
Information Technology		Transfer from Administration for Human Services as part of Human Services Information Technology reorganization	2
Health		Long term care	1
Police		COPS UHP	16
Police		Transfer to Fire and Rescue of EMD position for PSCC support	(1)
Police		Transfer to Tax Administration based on administrative requirements.	(1)
Sheriff		Transfer from Fire for Alternative Placement Program	1
Fire and Rescue		Transfer from Police of EMD position	1
Fire and Rescue		Transfer to Sheriff for Alternative Placement Program	(1)
Refuse Disposal		Transfer from Wastewater based on agency redirection of resources	1
Integrated Forest Pest Management		Conversion of contract to direct service for West Nile treatment	2
Wastewater		Identified for realignment	(11)

## Summary of Position Changes

### FY 2003 Position Actions Total Change - 113 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 CC	Performance Arts support position	1
<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

### FY 2003 Position Actions Total Change - 113 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>90</b>
	DPWES/Facilities Mgmt	Lorton/Laurel Hill Development	1
	Human Resources	Transfer to Public Affairs for Courier	(1)
	Public Affairs	Transfer 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
	ASAP	Transfer to CSB	(1)
	CSB/Central Services	Transfer from ASAP	1
	CSB/Mental Health	Adult day support services (as part of State cut to be taken in FY 2003)	(1)
	CSB/Alcohol and Drug	Hope Center (as part of State cut to be taken in FY 2003)	(6)
	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)

## Summary of Position Changes

### FY 2003 Position Actions Total Change - 113 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>
	Transportation	Traffic Calming	1
	Police	Emergency Coordinator	1
	Wastewater Treatment	Identified for realignment	(2)

## Summary of Position Changes

### 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
<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

### 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

### FY 2001 Position Actions Total Change - 209 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

### FY 2001 Position Actions Total Change - 209 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

### FY 2001 Position Actions Total Change - 209 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

### FY 2001 Position Actions Total Change - 209 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

### 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 Svcs, 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

### 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, Mental Retardation and Alcohol & Drug	Support for additional State funded activities, case managers, Schools ADS position, ADS Youth Initiative and MH/ADS Medical Services Unit	42
	Transportation	Photo Red Light Program	3
	Police	COPS Universal Hiring Grant additional 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

### 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	Identified for realignment	(2)
	Technology Infrastructure Services	Data Center Maintenance	1



## Summary of Position Changes

### 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 Centers	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

### 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</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, 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

### 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

### 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>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

### 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 Lower Potomac Pollution Control Plant	(22)
	Public Works	Capital Projects Schedule	(12)
	Various	Lines of Business Modifications/Eliminations, 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

### 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

### 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

### 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

### 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

### 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

### 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 Functions	(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)
<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

## Summary of Position Changes

### 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>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

### 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 Impact	4
<b>OTHER CHANGES DURING FISCAL YEAR</b>			<b>52</b>
	DHD	State Funded Benefits Program, Child Protective Services, Medicaid Processing	32
	Board 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 2007 Position Changes Detail

A total of 156/152.99 additional regular merit positions are included in the FY 2007 Advertised Budget Plan, and are summarized in the tables and text below. Position changes for FY 2007 are broken in to two general categories: new facilities/public safety and workload-related. A total of 147/143.99 SYE new positions are included for new facilities/public safety requirements in the Department of Family Services, Health Department, Police Department, Fire and Rescue Department, Department of Public Safety Communications, Office of the Sheriff, Facilities Management Department, Office of Public Affairs, Department of Information Technology, Department of Planning and Zoning, and the Park Authority. A total of 9/9.0 SYE new positions are included to address increased workload-related issues in the Department of Housing and Community Development, Office of Capital Facilities, Stormwater Management, and the Department of Transportation.

It should be noted that an additional 2/2.0 SYE grant positions in the Community Services Board and the Area Agency on Aging, and an additional 3/3.0 SYE positions in non-appropriated funds in the Department of Housing and Community Development and the Park Authority are included in the FY 2007 Advertised Budget Plan, but not summarized below.

The details of the 156/152.99 additional regular merit positions are included by Fund, Program Area, and Agency below.

### GENERAL FUND

#### *Legislative-Executive Functions / Central Services*

Agency	New Facilities/ Public Safety	Workload
Office of Public Affairs	2/2.0 SYE	0/0.0 SYE

Funding of \$109,588 is included in Agency 13, Office of Public Affairs, for the addition of 2/2.0 SYE positions to manage the information desk at the Jennings Judicial Center, which is undergoing a major expansion anticipated to be complete in April 2007. This expansion includes a 316,000-square-foot addition to the existing building including courtrooms, chambers, office space, necessary support spaces, and site improvements. The expansion will consolidate court services, reduce overcrowding, allow after-hour access to the public law library and other court clerk functions, and provide additional courtroom space. The \$109,588 in funding includes \$77,504 for Personnel Services, \$11,275 for Operating Expenses, and \$20,809 for Fringe Benefits.

Agency	New Facilities/ Public Safety	Workload
Department of Information Technology	7/7.0 SYE	0/0.0 SYE

Funding of \$732,352 is included in Agency 70, Department of Information Technology, for 7/7.0 SYE new positions.

Of this total, funding of \$277,454 is included for the addition of 3/3.0 SYE positions to provide centralized information technology support at the Jennings Judicial Center, which is undergoing a major expansion anticipated to be complete in April 2007. This expansion includes a 316,000-square-foot addition to the existing building including courtrooms, chambers, office space, necessary support spaces, and site improvements. The expansion will consolidate court services, reduce overcrowding, allow after-hour access to the public law library and other court clerk functions, and provide additional courtroom space. These positions will also help to provide immediate response to courtrooms during trials, provide training, coordinate audio visual teleconferences, support programming code, and will help archive and retrieve

## FY 2007 Position Changes Detail

electronic court records. The \$277,454 in funding includes \$218,726 for Personnel Services and \$58,728 for Fringe Benefits.

The remaining increase of \$454,898 is included for the addition of 4/4.0 SYE positions, including 1/1.0 SYE Deputy Director, 1/1.0 SYE Wireless Analyst, 1/1.0 SYE Interoperability Manager, and 1/1.0 SYE Security Analyst. The Deputy Director position will manage the day-to day tactical implementation, support, maintenance, and customer service of the County's information technology environment and systems that span across four divisions of the department. This position is critical due to high security demands and increasing threats, corresponding with an increase in the number of countywide systems. The Wireless Analyst will manage the wireless services and infrastructure for voice and data applications, which has expanded exponentially in the past five years. The Interoperability Manager will provide the needed support for the County to continue its role in regional interoperability initiatives, both in the Commonwealth and in the National Capital region. The addition of a Security Analyst is necessary to continue to provide secure, reliable e-government services to the residents and business partners of Fairfax County, as well as to support new security and Public Safety initiatives due to increasing threats of both non-County and County systems. In response to the recent creation of the National Capitol Regional Interoperability Pilot Project, the Fairfax County Government Alternate Emergency Operation Center (AEOC), future Public Safety and Transportation Operations Center (PSTOC) and the Department of Homeland Security CAPSTAT initiative to share data between regional Emergency Operation Center's, the Department of Information Technology has been tasked with providing the highest level of secure communications available for the County and region. The \$454,898 in funding includes \$355,831 for Personnel Services and \$99,067 for Fringe Benefits.

### *Judicial Administration*

Agency	New Facilities/ Public Safety	Workload
Office of the Sheriff	6/6.0 SYE	0/0.0 SYE

Funding of \$517,154 is included in Agency 91, Office of the Sheriff, for the addition of 6/6.0 SYE positions to sustain and provide the necessary level of security and surveillance within the Jennings Judicial Center, which is undergoing a major expansion anticipated to be complete in April 2007. This expansion includes a 316,000-square-foot addition to the existing building including courtrooms, chambers, office space, necessary support spaces, and site improvements. The expansion will consolidate court services, reduce overcrowding, allow after-hour access to the public law library and other court clerk functions, and provide additional courtroom space. The \$517,154 in funding includes \$330,295 for Personnel Services, \$42,750 for Operating Expenses, and \$144,109 for Fringe Benefits.

### *Public Safety*

Agency	New Facilities/ Public Safety	Workload
Police Department	49/49.0 SYE	0/0.0 SYE

Net funding of \$6,195,778 is included in Agency 90, Police Department, for 49/49.0 SYE new positions.

Of this total, funding of \$4,231,475 is included for the addition of 29/29.0 SYE positions assigned to patrol to support the County's eight district police stations and emergency operations. The addition of these police officers will allow greater opportunity to reduce response times, further develop community policing concepts, engage residents in partnering to reduce crime, and conduct officer safety training. Of the 29/29.0 SYE positions, 24/24.0 SYE Police Officers will be deployed to district stations and 5/5.0 SYE Police Lieutenants will be deployed to the Department of Public Safety Communications (DPSC) to provide a 24-

## FY 2007 Position Changes Detail

hour, 365-day sworn police presence at the DPSC facility. The officers assigned to the DPSC will provide guidance and direction to call takers and dispatchers for police-related calls and emergencies and be the primary liaison between the DPSC and the Police Department for operational issues as they relate to communications and the deployment of resources during emergency events. The \$4,231,475 in funding includes \$2,227,114 for Personnel Services, \$766,730 for Operating Expenses, \$543,904 for Capital Equipment, and \$693,727 for Fringe Benefits.

Funding of \$867,671 is included for the addition of 6/6.0 SYE positions for the Criminal Investigations Bureau. Of this total, 4/4.0 SYE Police Detective positions will provide additional investigative support in the areas of fraud/financial crimes and identity theft, organized crime and narcotics, and other investigations as needed, 1/1.0 SYE Police Sergeant position will act as a supervisor for the homicide/sex crimes/cold case squad that is responsible for reviewing unsolved homicides, rapes, abductions, and other sexual predator crimes, and 1/1.0 SYE Crime Analyst I position is included to assist the Criminal Investigations Bureau by integrating crime information and data to identify crime trends at the local, state and federal levels, in order to target crime patterns and provide predictive analysis for the deployment of personnel and other operational resources. The \$867,671 in funding includes \$436,653 for Personnel Services, \$163,245 for Operating Expenses, \$135,976 for Capital Equipment and \$131,797 for Fringe Benefits.

Funding of \$476,705 is included for the addition of 5/5.0 SYE positions to perform a range of critical functions within the Police Department, including 1/1.0 SYE Police Officer position for the Department's sworn force recruitment efforts; 1/1.0 SYE Police Sergeant and 1/1.0 SYE Property and Evidence Technician for management of the Department's Property and Evidence Room; and 2/2.0 SYE Business Analyst II positions for Information Technology support related to management of the Department's Mobile Computer Terminal units and Automated Field Reporting system. The \$476,705 in funding includes \$325,188 for Personnel Services, \$57,594 for Operating Expenses, and \$93,923 for Fringe Benefits.

Net funding of \$300,000 is included to reflect the FY 2007 County share of 6/6.0 SYE School Resource Officer (SRO) positions approved by the Board of Supervisors on October 17, 2005 as part of a COPS in Schools grant award from the Department of Justice (DOJ). Over the three-year grant period, federal funding of \$750,000 and County funding of \$1,621,056 will be used to support these SRO's who will assume primary responsibility for handling all calls of service from the school to which they are assigned and coordinate the response of other police resources to the school. Once the grant period is over, the County is responsible for funding the officers hired under this program. When combined with federal funding of \$734,926, the FY 2007 commitment for the SRO positions in Fund 102, Federal/State Grant Fund, totals \$1,034,926, of which \$396,066 is for Personnel Services, \$321,904 is for Operating Expenses, \$197,424 is for Capital Equipment and \$119,532 is for Fringe Benefits.

The remaining funding of \$319,927 is included for the addition of 3/3.0 SYE Animal Control Officers (ACOs) to be assigned to the four existing ACO squads that provide coverage throughout the County. These additional ACOs will allow an opportunity for improved response times to calls for service, more time to be spent on investigations when necessary, greater opportunity for back-up when needed, and the ability to be more proactive and participate in educational and community policing functions. The \$319,927 in funding includes \$150,606 for Personnel Services, \$59,851 for Operating Expenses, \$43,761 for Capital Equipment, and \$65,709 for Fringe Benefits.

Agency	New Facilities/ Public Safety	Workload
Fire and Rescue Department	40/40.0 SYE	0/0.0 SYE

Funding of \$5,040,162 is included in Agency 92, Fire and Rescue Department, for 40/40.0 SYE new positions.

Of the total, \$3,334,041 is included for 32/32.0 SYE new positions associated with the addition of a fourth person to each of the department's Rescue Companies. The addition of a fourth person to each Rescue Company will reduce the amount of time in extricating victims from emergency incidents. In addition, National Fire Protection Standards recommend that fire companies whose primary functions are rescue



## FY 2007 Position Changes Detail

and/or incident response be staffed with a minimum of four on-duty personnel. The \$3,334,041 in funding includes \$2,301,440 in Personnel Services, \$217,000 in Operating Expenses, and \$815,601 in Fringe Benefits.

The remaining \$1,706,121 is included for 8/8.0 SYE new positions associated with the creation of a 7<sup>th</sup> Battalion. The 7<sup>th</sup> Battalion will provide adequate operational and management support for increased field operations resulting from the opening of three new fire stations; the Fairfax Center Fire Station which is anticipated to become operational in Spring 2006 and the Crosspointe and Wolf Trap Fire Stations which will become operational in FY 2007 and FY 2008, respectively. The additional battalion would ensure appropriate oversight, management and control of the increasing complement of field personnel and to lower the station-to-battalion ratio, both of which have grown since the creation of the 6<sup>th</sup> Battalion in FY 1996. The \$1,706,121 in funding includes \$934,465 in Personnel Services, \$265,484 in Operating Expenses, \$159,000 in Capital Equipment, and \$347,172 in Fringe Benefits.

### *Public Works*

Agency	New Facilities/ Public Safety	Workload
Facilities Management Department	11/11.0 SYE	0/0.0 SYE

Funding of \$591,633 is included in Agency 08, Facilities Management Department (FMD), for 11/11.0 SYE new positions.

Of this total, funding of \$249,800 is included for 6/6.0 SYE positions dedicated to the Public Safety and Transportation Operations Center (PSTOC) which is scheduled to open November 2007. The PSTOC, projected to be 113,000 square foot facility, will house critical safety, transportation and security components of both County and state operations. FMD will establish an Operations and Maintenance (O&M) satellite shop with staff dedicated to the facility. Positions necessary in FY 2007 will be on site during construction which will enable staff to become familiar with the equipment and systems as they are installed. It should be noted that only three of the six PSTOC-related positions are funded in FY 2007. All six positions will be funded in FY 2008 after the facility opens. The \$249,800 in funding includes \$153,837 in Personnel Services, \$17,150 in Operating Expenses, \$37,200 in Capital Equipment, and \$41,613 in Fringe Benefits.

The remaining \$341,833 is included for 5/5.0 SYE positions necessary to establish an Operations and Maintenance (O&M) satellite shop with dedicated staff at the Jennings Judicial Center, which is undergoing a major expansion anticipated to be complete in April 2007. This expansion includes a 316,000-square-foot addition to the existing building including courtrooms, chambers, office space, necessary support spaces, and site improvements. The expansion will consolidate court services, reduce overcrowding, allow after-hour access to the public law library and other court clerk functions, and provide additional courtroom space. Positions necessary in FY 2007 will be on site during construction which will enable staff to become familiar with the equipment and systems as they are installed. The \$341,833 in funding includes \$226,630 in Personnel Services, \$30,900 in Operating Expenses, \$23,000 in Capital Equipment, and \$61,303 in Fringe Benefits.

Agency	New Facilities/ Public Safety	Workload
DPWES, Office of Capital Facilities	0/0.0 SYE	4/4.0 SYE

Funding of \$311,231 is included in Agency 26, Office of Capital Facilities, for 4/4.0 SYE new positions.

Of the total, \$158,079 is included for 2/2.0 SYE new positions for the Developer Default Program, including 1/1.0 SYE Engineer III in the Planning and Design Division and 1/1.0 SYE Engineering Technician III in the Construction Management Division. Due to the increasing volume of developer projects going into default,

## FY 2007 Position Changes Detail

these positions are necessary in order to bring projects to completion in a timely manner. The \$158,079 in funding includes \$124,472 in Personnel Services and \$33,607 in Fringe Benefits.

The remaining \$153,152 is included for 2/2.0 SYE new positions for stormwater construction support, including 1/1.0 SYE Engineer II in the Construction Management Division and 1/1.0 SYE Right of Way Agent in the Land Acquisition Division. These positions will support the increased workload arising from watershed implementation plans and will be included on a team responsible for managing over 100 stormwater construction contracts. The \$153,152 in funding includes \$120,309 in Personnel Services and \$32,843 in Fringe Benefits.

Agency	New Facilities/ Public Safety	Workload
DPWES, Stormwater Management	0/0.0 SYE	1/1.0 SYE

Funding of \$89,772 is included in Agency 29, Stormwater Management, associated with 1/1.0 SYE new Engineer III position supporting the Watershed Projects Implementation Branch. The watershed planning process is anticipated to initiate an average of 300 water quality, storm drainage and flood control projects in each of the 30 watersheds. This position will be a project manager for a portion of these projects. The \$89,772 in funding includes \$70,970 in Personnel Services and \$18,802 in Fringe Benefits.

### *Health and Welfare*

Agency	New Facilities/ Public Safety	Workload
Department of Family Services	12/9.72 SYE	0/0.0 SYE

Net funding of \$207,859 is included in Agency 67, Department of Family Services, for 12/9.72 SYE new positions associated with opening four new School-Age Child Care (SACC) rooms, two at Oak Hill Elementary School based on room availability and two at the new West Fairfax Elementary School scheduled to open for the 2006/2007 school year. The funding total of \$831,432 includes \$437,863 in Personnel Services, \$279,352 in Operating Expenses, and \$114,217 in Fringe Benefits. However, this expenditure increase is partially offset by an increase of \$623,573 in SACC revenue, resulting in a net cost of \$207,859 to the County.

Agency	New Facilities/ Public Safety	Workload
Health Department	13/12.27 SYE	0/0.0 SYE

Funding of \$995,419 is included in Agency 71, Health Department, for 13/12.27 SYE new positions.

Of this total, funding of \$178,045 is for 2/2.0 SYE new Nurse Practitioner positions. Funding provides for the conversion of an Exempt Limited Term Nurse Practitioner to merit status for the pilot program focusing on improved access to care for the medically fragile at the Embury Rucker Shelter approved by the Board of Supervisors during the FY 2006 budget process. Another Nurse Practitioner is added to resume shelter medical services to the homeless population at the County's four other shelters. This position was previously funded by a grant received by the Department of Family Services. The \$178,045 in funding includes \$141,940 in Personnel Services, \$3,400 in Operating Expenses, and \$32,705 in Fringe Benefits.

Funding of \$236,323 is included for 4/3.27 SYE new positions for school health services at West Fairfax Elementary and Westfield High Schools. Of these positions, 2/1.27 SYE Clinic Room Aides are included to administer medication, provide care for sick and injured students, and conduct vision and hearing screenings.

## FY 2007 Position Changes Detail

The remaining 2/2.0 SYE new positions are Public Health Nurses II who will develop and implement health plans for students with identified health conditions such as asthma, diabetes, life-threatening allergies, and cancer. The \$236,323 in funding includes \$164,780 in Personnel Services, \$27,300 in Operating Expenses, and \$44,243 in Fringe Benefits.

Funding of \$170,455 is for 2/2.0 SYE additional positions for the Medical Reserve Corps (MRC), due to the expiration of grant funding in FY 2006. The addition of these positions will enable the MRC to recruit volunteers that could be mobilized in the event of a major public health crisis. The MRC, with over 3,000 volunteers, is utilized to staff and operate vaccination or medication dispensing sites across the County should a bioterrorist event, such as anthrax or smallpox, or a naturally occurring epidemic, such as pandemic flu, require such intervention. The \$170,445 in funding includes \$126,965 in Personnel Services, \$9,400 in Operating Expenses, and \$34,090 in Fringe Benefits.

Funding of \$159,459 is included for 2/2.0 SYE new positions associated with the Health Department's Communicable Disease Unit. The addition of a Public Health Nurse II will address the increasing demand for investigation and surveillance of diseases and outbreaks. An additional Community Health Specialist will educate the public regarding bioterrorism preparedness, communicable disease prevention, and Medical Reserve Corps training. The \$159,459 in funding includes \$111,990 in Personnel Services, \$17,400 in Operating Expenses, and \$30,069 in Fringe Benefits.

Funding of \$156,212 is included for 2/2.0 SYE new positions associated with the reestablishment of a chemical hazard response capability within the Health Department. These positions will provide the initial industrial hygiene expertise needed to collaborate more effectively with the Fire and Rescue Department to mitigate incidents involving chemical hazards. This expertise is critical to monitoring and preventing public health exposures and environmental contamination to ground water. The \$156,212 in funding includes \$117,629 in Personnel Services, \$7,000 in Operating Expenses, and \$31,583 in Fringe Benefits.

The remaining funding of \$94,925 is included to allow the agency to more effectively perform management analysis activities such as strategic planning, needs assessment, program review, statistical analysis, and community engagement. Since the Health Department is staffed primarily with healthcare professionals and administrative staff, program management analysis activities are not adequately resourced. The \$94,925 in funding includes \$70,970 in Personnel Services, \$4,900 in Operating Expenses, and \$19,055 in Fringe Benefits.

### ***Parks, Recreation, and Libraries***

Agency	New Facilities/ Public Safety	Workload
Park Authority	1/1.0 SYE	0/0.0 SYE

Funding of \$76,762 is included in Agency 51, Park Authority, for 1/1.0 SYE new position associated with the opening of Turner Farm in January 2006 and CLEMYJONTRI Park in April 2006. CLEMYJONTRI Park will be the County's first fully accessible playground serving disabled children. Turner Farm will provide a wide-range of equestrian activities. These parks are located approximately nine miles apart, making it possible for one employee to service both parks. The \$76,762 in funding includes \$48,689 in Personnel Services, \$15,000 in Operating Expenses, and \$13,073 in Fringe Benefits.

## FY 2007 Position Changes Detail

### *Community Development*

Agency	New Facilities/ Public Safety	Workload
Department of Planning and Zoning	5/5.0 SYE	0/0.0 SYE

Funding of \$511,653 is included in Agency 35, Department of Planning and Zoning, for the addition of 5/5.0 SYE additional positions and two Exempt Limited-Term positions necessary to support the Combined Community Inspector Program. Zoning and health-related complaints have substantially risen over the past few years and are unlikely to abate, given the continuing trends in aging housing stock, population growth in the County and rising housing costs. While the number of complaints has increased, the number of inspectors assigned to respond to the increased number of complaints has remained flat. The Combined Community Inspector Program will create a group of cross-trained inspectors to be designated as Combined Community Inspectors (CCI). The CCIs will receive the appropriate classroom and field training to recognize, report, and resolve property maintenance complaints. These positions will engage in formal and regular dialogue with the Department of Health and the Department of Housing and Community Development. The \$511,653 in funding includes \$385,730 for Personnel Services, \$39,500 for Operating Expenses, and \$86,423 for Fringe Benefits.

Agency	New Facilities/ Public Safety	Workload
Department of Housing and Community Development	0/0 SYE	1/1.0 SYE

Funding of \$90,025 is included in Agency 38, Department of Housing and Community Development, for the addition of 1/1.0 SYE Geographic Information Spatial (GIS) Analyst III, which will create and manage databases containing GIS information to be used for marketing and in support of revitalization activities. The \$90,025 in funding includes \$70,970 for Personnel Services and \$19,055 for Fringe Benefits.

Agency	New Facilities/ Public Safety	Workload
Department of Transportation	0/0 SYE	3/3.0 SYE

Funding of \$270,076 is included in Agency 40, Department of Transportation, to support the addition of 3/3.0 SYE positions associated with substantial workload-related issues in the Department. One position will address expanded workload in the Residential Traffic Administration Program (RTAP) which is primarily associated with an increase in requests for the creation of Community Parking Districts. Another position will act as Metrobus Service Planner for the County, developing and updating five-year service plans and also coordinating ongoing operational issues with WMATA. The third position will administer and provide oversight of FAIRFAX CONNECTOR contract service delivery operations including: safety, security, service delivery, risk management, emergency preparedness, compliance with the Americans with Disabilities Act (ADA), and other customer service issues. The \$270,076 in funding includes \$212,910 for Personnel Services and \$57,166 for Fringe Benefits.

## FY 2007 Position Changes Detail

### GENERAL FUND SUPPORTED

Agency	New Facilities/ Public Safety	Workload
Fund 120, E-911	1/1.0 SYE	0/0.0 SYE

Funding of \$127,000 is included in Fund 120, E-911, for the addition of 1/1.0 SYE Public Safety and Transportation Operations Center (PSTOC) General Manager position to ensure the coordination of facility use and resources. The PSTOC, projected to be a 113,000 square foot facility, will house critical safety, transportation and security components of both County and state operations. The PSTOC General Manager will be charged with overseeing the administrative needs of the facility, including the management and development of Inter-local agreements, contracts, Standard Operating Procedures for shared systems and spaces, the Joint Operations Agreement, and the PSTOC budget. The position will also act as a key facilitator and negotiator, and aid in decision-making among County and state agency partners, the PSTOC Operating Board, and the PSTOC Governing Board. The General Manager will be a Fairfax County employee, but will report directly to both a Fairfax County Deputy County Executive and a VDOT District Administrator, and salary costs will be paid on a pro rata basis by the County and state. The \$127,000 in funding includes \$100,000 for Personnel Services and \$27,000 for Fringe Benefits.

## FY 2007 ADVERTISED POSITION SUMMARY (GENERAL FUND)

#	Agency Title	FY 2005		FY 2006										FY 2007		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
		Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
<b>Legislative-Executive Functions / Central Services</b>																	
01	Board of Supervisors	78	77.50	78	77.50	0	0.00	0	0.00	0	0.00	78	77.50	78	77.50	0	0.00
02	Office of the County Executive	54	54.00	54	54.00	0	0.00	0	0.00	0	0.00	54	54.00	54	54.00	0	0.00
04	Department of Cable Communications and Consumer Protection	21	21.00	21	21.00	0	0.00	0	0.00	0	0.00	21	21.00	21	21.00	0	0.00
06	Department of Finance	69	69.00	69	69.00	0	0.00	0	0.00	0	0.00	69	69.00	69	69.00	0	0.00
11	Department of Human Resources	71	71.00	71	71.00	0	0.00	1	1.00	0	0.00	72	72.00	72	72.00	0	0.00
12	Department of Purchasing and Supply Management	52	52.00	52	52.00	0	0.00	1	1.00	0	0.00	53	53.00	53	53.00	0	0.00
13	Office of Public Affairs	15	15.00	15	15.00	0	0.00	1	1.00	0	0.00	16	16.00	18	18.00	2	2.00
15	Office of Elections	24	24.00	24	24.00	0	0.00	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	0	0.00	64	64.00	64	64.00	0	0.00
20	Department of Management and Budget	38	38.00	38	38.00	0	0.00	0	0.00	0	0.00	38	38.00	38	38.00	0	0.00
37	Office of the Financial and Program Auditor	2	2.00	2	2.00	0	0.00	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	0	0.00	2	2.00	2	2.00	0	0.00
57	Department of Tax Administration	311	311.00	311	311.00	0	0.00	(1)	(1.00)	0	0.00	310	310.00	310	310.00	0	0.00
70	Department of Information Technology	243	243.00	243	243.00	0	0.00	0	0.00	0	0.00	243	243.00	250	250.00	7	7.00
<b>Total Legislative-Executive Functions / Central Services</b>		<b>1,044</b>	<b>1,043.50</b>	<b>1,044</b>	<b>1,043.50</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>2.00</b>	<b>0</b>	<b>0.00</b>	<b>1,046</b>	<b>1,045.50</b>	<b>1,055</b>	<b>1,054.50</b>	<b>9</b>	<b>9.00</b>
<b>Judicial Administration</b>																	
80	Circuit Court and Records	161	161.00	161	161.00	0	0.00	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	0	0.00	37	36.50	37	36.50	0	0.00
85	General District Court	20	20.00	21	21.00	0	0.00	1	1.00	0	0.00	22	22.00	22	22.00	0	0.00
91	Office of the Sheriff	152	151.50	152	151.50	0	0.00	0	0.00	0	0.00	152	151.50	158	157.50	6	6.00
<b>Total Judicial Administration</b>		<b>370</b>	<b>369.00</b>	<b>371</b>	<b>370.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>1.00</b>	<b>0</b>	<b>0.00</b>	<b>372</b>	<b>371.00</b>	<b>378</b>	<b>377.00</b>	<b>6</b>	<b>6.00</b>
<b>Public Safety</b>																	
04	Department of Cable Communications and Consumer Protection	14	14.00	14	14.00	0	0.00	0	0.00	0	0.00	14	14.00	14	14.00	0	0.00
31	Land Development Services	151	151.00	152	152.00	0	0.00	(2)	(2.00)	0	0.00	150	150.00	150	150.00	0	0.00
81	Juvenile and Domestic Relations District Court	301	298.00	305	301.00	0	0.00	0	2.50	0	0.00	305	303.50	305	303.50	0	0.00
90	Police Department <sup>1</sup>	1,880	1,789.88	1,737	1,646.88	0	0.00	(31)	40.37	0	0.00	1,706	1,687.25	1,755	1,736.25	49	49.00
91	Office of the Sheriff	429	428.50	440	439.50	0	0.00	0	0.00	0	0.00	440	439.50	440	439.50	0	0.00
92	Fire and Rescue Department	1,369	1,369.00	1,440	1,440.00	0	0.00	0	0.00	0	0.00	1,440	1,440.00	1,480	1,480.00	40	40.00
93	Office of Emergency Management	6	6.00	6	6.00	0	0.00	5	5.00	0	0.00	11	11.00	11	11.00	0	0.00
<b>Total Public Safety</b>		<b>4,150</b>	<b>4,056.38</b>	<b>4,094</b>	<b>3,999.38</b>	<b>0</b>	<b>0.00</b>	<b>(28)</b>	<b>45.87</b>	<b>0</b>	<b>0.00</b>	<b>4,066</b>	<b>4,045.25</b>	<b>4,155</b>	<b>4,134.25</b>	<b>89</b>	<b>89.00</b>
<b>Public Works</b>																	
08	Facilities Management Department	185	185.00	187	187.00	0	0.00	0	0.00	0	0.00	187	187.00	198	198.00	11	11.00
25	Business Planning and Support	6	6.00	6	6.00	0	0.00	0	0.00	0	0.00	6	6.00	6	6.00	0	0.00
26	Office of Capital Facilities	127	127.00	129	129.00	0	0.00	2	2.00	0	0.00	131	131.00	135	135.00	4	4.00
29	Stormwater Management	125	125.00	128	128.00	0	0.00	2	2.00	0	0.00	130	130.00	131	131.00	1	1.00
<b>Total Public Works</b>		<b>443</b>	<b>443.00</b>	<b>450</b>	<b>450.00</b>	<b>0</b>	<b>0.00</b>	<b>4</b>	<b>4.00</b>	<b>0</b>	<b>0.00</b>	<b>454</b>	<b>454.00</b>	<b>470</b>	<b>470.00</b>	<b>16</b>	<b>16.00</b>

## FY 2007 ADVERTISED POSITION SUMMARY (GENERAL FUND)

#	Agency Title	FY 2005		FY 2006										FY 2007		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
		Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
<b>Health and Welfare</b>																	
67	Department of Family Services	1,251	1,198.45	1,290	1,230.04	(3)	(2.10)	3	3.00	0	0.00	1,290	1,230.94	1,302	1,240.66	12	9.72
68	Department of Administration for Human Services	163	163.00	163	163.00	0	0.00	(1)	(1.00)	0	0.00	162	162.00	162	162.00	0	0.00
69	Department of Systems Management for Human Services	79	78.10	79	78.10	0	0.00	0	0.00	0	0.00	79	78.10	79	78.10	0	0.00
71	Health Department	565	495.81	580	510.08	0	0.00	2	2.00	0	0.00	582	512.08	595	524.35	13	12.27
<b>Total Health and Welfare</b>		<b>2,058</b>	<b>1,935.36</b>	<b>2,112</b>	<b>1,981.22</b>	<b>(3)</b>	<b>(2.10)</b>	<b>4</b>	<b>4.00</b>	<b>0</b>	<b>0.00</b>	<b>2,113</b>	<b>1,983.12</b>	<b>2,138</b>	<b>2,005.11</b>	<b>25</b>	<b>21.99</b>
<b>Parks, Recreation and Libraries</b>																	
50	Department of Community and Recreation Services	105	105.00	114	113.00	4	4.00	0	0.00	0	0.00	118	117.00	118	117.00	0	0.00
51	Fairfax County Park Authority	382	379.50	382	379.50	0	0.00	0	0.00	0	0.00	382	379.50	383	380.50	1	1.00
52	Fairfax County Public Library	465	423.00	465	423.00	0	0.00	0	0.00	0	0.00	465	423.00	465	423.00	0	0.00
<b>Total Parks, Recreation and Libraries</b>		<b>952</b>	<b>907.50</b>	<b>961</b>	<b>915.50</b>	<b>4</b>	<b>4.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>965</b>	<b>919.50</b>	<b>966</b>	<b>920.50</b>	<b>1</b>	<b>1.00</b>
<b>Community Development</b>																	
16	Economic Development Authority	34	34.00	34	34.00	0	0.00	0	0.00	0	0.00	34	34.00	34	34.00	0	0.00
31	Land Development Services	159	159.00	172	172.00	0	0.00	1	1.00	0	0.00	173	173.00	173	173.00	0	0.00
35	Department of Planning and Zoning	133	133.00	136	136.00	0	0.00	2	2.00	0	0.00	138	138.00	143	143.00	5	5.00
36	Planning Commission	8	8.00	8	8.00	0	0.00	0	0.00	0	0.00	8	8.00	8	8.00	0	0.00
38	Department of Housing and Community Development	56	56.00	56	56.00	0	0.00	0	0.00	0	0.00	56	56.00	57	57.00	1	1.00
39	Office of Human Rights	17	17.00	17	17.00	0	0.00	0	0.00	0	0.00	17	17.00	17	17.00	0	0.00
40	Department of Transportation	60	60.00	63	63.00	0	0.00	0	0.00	0	0.00	63	63.00	66	66.00	3	3.00
<b>Total Community Development</b>		<b>467</b>	<b>467.00</b>	<b>486</b>	<b>486.00</b>	<b>0</b>	<b>0.00</b>	<b>3</b>	<b>3.00</b>	<b>0</b>	<b>0.00</b>	<b>489</b>	<b>489.00</b>	<b>498</b>	<b>498.00</b>	<b>9</b>	<b>9.00</b>
<b>Total General Fund Positions</b>		<b>9,484</b>	<b>9,221.74</b>	<b>9,518</b>	<b>9,245.60</b>	<b>1</b>	<b>1.90</b>	<b>(14)</b>	<b>59.87</b>	<b>0</b>	<b>0.00</b>	<b>9,505</b>	<b>9,307.37</b>	<b>9,660</b>	<b>9,459.36</b>	<b>155</b>	<b>151.99</b>

<sup>1</sup> As part of the FY 2006 Adopted Budget Plan, 153/153.0 SYE positions were transferred from Agency 90, Police Department, to a new agency, Agency 95, Department of Public Safety Communications, in Fund 120, E-911 Fund.

## FY 2007 ADVERTISED POSITION SUMMARY (GENERAL FUND SUPPORTED AND OTHER FUNDS)

Fund	FY 2005		FY 2006										FY 2007		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
<b>General Fund Supported</b>																
106 Fairfax-Falls Church Community Services Board																
Administration	13	13.00	13	13.00	0	0.00	0	0.00	0	0.00	13	13.00	13	13.00	0	0.00
Mental Health Services	419	409.85	422	412.85	0	0.00	20	21.50	0	0.00	442	434.35	442	434.35	0	0.00
Mental Retardation Services	134	133.50	135	134.50	0	0.00	(35)	(35.00)	0	0.00	100	99.50	100	99.50	0	0.00
Alcohol and Drug Services	293	291.00	297	295.50	0	0.00	15	14.00	0	0.00	312	309.50	312	309.50	0	0.00
Early Intervention Services	20	20.00	20	20.00	0	0.00	0	0.00	0	0.00	20	20.00	20	20.00	0	0.00
<i>Total Community Services Board</i>	<i>879</i>	<i>867.35</i>	<i>887</i>	<i>875.85</i>	<i>0</i>	<i>0.00</i>	<i>0</i>	<i>0.50</i>	<i>0</i>	<i>0.00</i>	<i>887</i>	<i>876.35</i>	<i>887</i>	<i>876.35</i>	<i>0</i>	<i>0.00</i>
120 E-911 Fund <sup>1</sup>	0	0.00	164	164.00	0	0.00	(4)	(4.00)	0	0.00	160	160.00	161	161.00	1	1.00
141 Elderly Housing Programs	15	15.00	15	15.00	0	0.00	0	0.00	0	0.00	15	15.00	15	15.00	0	0.00
500 Retiree Health Benefits Fund	1	1.00	1	1.00	0	0.00	0	0.00	0	0.00	1	1.00	1	1.00	0	0.00
501 County Insurance Fund	13	13.00	14	14.00	0	0.00	0	0.00	0	0.00	14	14.00	14	14.00	0	0.00
503 Department of Vehicle Services	256	256.00	261	261.00	0	0.00	0	0.00	0	0.00	261	261.00	261	261.00	0	0.00
504 Document Services Division	18	18.00	18	18.00	0	0.00	(1)	(1.00)	0	0.00	17	17.00	17	17.00	0	0.00
505 Technology Infrastructure Services	67	67.00	67	67.00	0	0.00	0	0.00	0	0.00	67	67.00	67	67.00	0	0.00
<b>Total General Fund Supported</b>	<b>1,249</b>	<b>1,237.35</b>	<b>1,427</b>	<b>1,415.85</b>	<b>0</b>	<b>0.00</b>	<b>(5)</b>	<b>(4.50)</b>	<b>0</b>	<b>0.00</b>	<b>1,422</b>	<b>1,411.35</b>	<b>1,423</b>	<b>1,412.35</b>	<b>1</b>	<b>1.00</b>
<b>Other Funds</b>																
105 Cable Communications	39	39.00	39	39.00	0	0.00	1	1.00	0	0.00	40	40.00	40	40.00	0	0.00
109 Refuse Collection and Recycling Operations	137	137.00	137	137.00	0	0.00	0	0.00	0	0.00	137	137.00	137	137.00	0	0.00
110 Refuse Disposal	138	138.00	138	138.00	0	0.00	0	0.00	0	0.00	138	138.00	138	138.00	0	0.00
111 Reston Community Center	38	38.00	38	38.00	0	0.00	0	0.00	0	0.00	38	38.00	38	38.00	0	0.00
112 Energy Resource Recovery (ERR) Facility	9	9.00	9	9.00	0	0.00	0	0.00	0	0.00	9	9.00	9	9.00	0	0.00
113 McLean Community Center	30	25.45	30	25.45	0	0.00	0	0.00	0	0.00	30	25.45	30	25.45	0	0.00
114 I-95 Refuse Disposal	37	37.00	37	37.00	0	0.00	0	0.00	0	0.00	37	37.00	37	37.00	0	0.00
116 Integrated Pest Management Program	10	10.00	10	10.00	0	0.00	0	0.00	0	0.00	10	10.00	10	10.00	0	0.00
142 Community Development Block Grant	21	21.00	21	21.00	0	0.00	0	0.00	0	0.00	21	21.00	21	21.00	0	0.00
145 HOME Investment Partnerships Grant	1	1.00	1	1.00	0	0.00	0	0.00	0	0.00	1	1.00	1	1.00	0	0.00
401 Sewer Operation and Maintenance	333	332.50	333	332.50	0	0.00	(2)	(2.00)	0	0.00	331	330.50	331	330.50	0	0.00
601 Fairfax County Employees' Retirement Trust Fund	21	21.00	22	22.00	0	0.00	1	1.00	0	0.00	23	23.00	23	23.00	0	0.00
<b>Total Other Funds</b>	<b>814</b>	<b>808.95</b>	<b>815</b>	<b>809.95</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>815</b>	<b>809.95</b>	<b>815</b>	<b>809.95</b>	<b>0</b>	<b>0.00</b>
<b>Total All Funds</b>	<b>11,547</b>	<b>11,268.04</b>	<b>11,760</b>	<b>11,471.40</b>	<b>1</b>	<b>1.90</b>	<b>(19)</b>	<b>55.37</b>	<b>0</b>	<b>0.00</b>	<b>11,742</b>	<b>11,528.67</b>	<b>11,898</b>	<b>11,681.66</b>	<b>156</b>	<b>152.99</b>
Positions for Reduction <sup>2</sup>	0	0.00	(21)	(21.00)	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Net Total All Funds</b>	<b>11,547</b>	<b>11,268.04</b>	<b>11,739</b>	<b>11,450.40</b>	<b>1</b>	<b>1.90</b>	<b>(19)</b>	<b>55.37</b>	<b>0</b>	<b>0.00</b>	<b>11,742</b>	<b>11,528.67</b>	<b>11,898</b>	<b>11,681.66</b>	<b>156</b>	<b>152.99</b>

<sup>1</sup> As part of the FY 2006 Adopted Budget Plan, 153/153.0 SYE positions were transferred from Agency 90, Police Department, to a new agency, Agency 95, Department of Public Safety Communications, in Fund 120, E-911 Fund.

<sup>2</sup> As directed by the Board of Supervisors, 21 positions were identified for reduction as part of the *FY 2005 Carryover Review*.



## FY 2007 ADVERTISED POSITION SUMMARY (GENERAL FUND STATE POSITIONS)

Agency Title	FY 2005		FY 2006										FY 2007		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE		
Circuit Court and Records	15	15.00	15	15.00	0	0.00	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	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	0	0.00	124	117.00	124	117.00	0	0.00
<b>Total General Fund</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>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 2007 ADVERTISED POSITION SUMMARY (GRANT POSITIONS)

Fund/ Agency Title	FY 2005		FY 2006										FY 2007		Increase/ (Decrease) Positions	Increase/ (Decrease) SYE	
	Actual Positions	Actual SYE	Adopted Positions	Adopted SYE	Carryover Positions	Carryover SYE	Out of Cycle Positions	Out of Cycle SYE	Third Quarter Positions	Third Quarter SYE	Revised Positions	Revised SYE	Advertised Positions	Advertised SYE			
<b>Fund 102, Federal/State Grant Fund</b>																	
Office of the County Executive	2	2.00	2	2.00	0	0.00	0	0.00	0	0.00	2	2.00	1	1.00	(1)	(1.00)	
Office of Human Rights	4	4.00	4	4.00	0	0.00	0	0.00	0	0.00	4	4.00	4	4.00	0	0.00	
Department of Transportation	6	6.00	7	7.00	0	0.00	0	0.00	0	0.00	7	7.00	8	8.00	1	1.00	
Department of Community and Recreation Services	1	1.00	0	0.00	0	0.00	2	2.00	0	0.00	2	2.00	2	2.00	0	0.00	
Department of Family Services	213	211.25	213	210.25	0	0.00	12	12.75	0	0.00	225	223.00	231	228.50	6	5.50	
Health Department	31	30.00	31	30.00	0	0.00	0	0.00	0	0.00	31	30.00	31	30.00	0	0.00	
Circuit Court and Records	1	1.00	1	1.00	0	0.00	0	0.00	0	0.00	1	1.00	1	1.00	0	0.00	
Juvenile and Domestic Relations District Court	18	17.50	2	2.00	0	0.00	(2)	(2.00)	0	0.00	0	0.00	0	0.00	0	0.00	
General District Court	8	8.00	8	8.00	0	0.00	0	0.00	0	0.00	8	8.00	8	8.00	0	0.00	
Police Department	11	11.00	8	8.00	0	0.00	6	6.00	0	0.00	14	14.00	6	6.00	(8)	(8.00)	
Fire and Rescue Department	8	8.00	8	8.00	0	0.00	1	1.00	0	0.00	9	9.00	9	9.00	0	0.00	
<b>Total Federal/State Grant Fund</b>	<b>303</b>	<b>299.75</b>	<b>284</b>	<b>280.25</b>	<b>0</b>	<b>0.00</b>	<b>19</b>	<b>19.75</b>	<b>0</b>	<b>0.00</b>	<b>303</b>	<b>300.00</b>	<b>301</b>	<b>297.50</b>	<b>(2)</b>	<b>(2.50)</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	0	0	10	10.00	10	10.00	0	0.00	
Department of Family Services	28	27.00	31	30.00	0	0.00	0	0.00	0	0	31	30.00	32	31.00	1	1.00	
<b>Total Aging Grants and Programs</b>	<b>38</b>	<b>37.00</b>	<b>41</b>	<b>40.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>41</b>	<b>40.00</b>	<b>42</b>	<b>41.00</b>	<b>1</b>	<b>1.00</b>	
<b>Fund 106, Community Services Board</b>																	
Mental Health Services	34	31.50	34	31.50	0	0.00	(17)	(16.50)	0	0.00	17	15.00	17	15.00	0	0.00	
Mental Retardation Services	1	1.00	1	1.00	0	0.00	37	37.00	0	0.00	38	38.00	39	39.00	1	1.00	
Alcohol and Drug Services	29	28.00	29	28.00	0	0.00	(17)	(16.25)	0	0.00	12	11.75	12	11.75	0	0.00	
Early Intervention Services	11	11.00	11	11.00	0	0.00	10	10.00	0	0.00	21	21.00	21	21.00	0	0.00	
<b>Total Community Services Board</b>	<b>75</b>	<b>71.50</b>	<b>75</b>	<b>71.50</b>	<b>0</b>	<b>0.00</b>	<b>13</b>	<b>14.25</b>	<b>0</b>	<b>0.00</b>	<b>88</b>	<b>85.75</b>	<b>89</b>	<b>86.75</b>	<b>1</b>	<b>1.00</b>	

## Compensation Plans

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The County Compensation Plans (C, E, F, L, O, P, and S) for FY 2007 are included on the following pages.

- ◆ The E, L, and S Compensation Plans have been adjusted by 4.25 percent for FY 2007 to include the impact of the annual market index and the E Plan has also been adjusted to reflect the results of the market survey which indicated that many classifications were behind the market. Consistent with the transition from cost of living increases completed in FY 2002, the adjustment impacts the minimum, midpoint, and maximum of the pay plans but does not impact individual employee salaries. This market index is calculated based on data from the Consumer Price Index, the Federal Wage adjustment, and the Employment Cost Index, which includes state, local and private sector salaries. The E Plan designates pay grades for positions appointed by the County Executive, including Department Heads, the L Plan provides pay grades for attorneys in the County, and the S Plan provides the pay grades for the majority of non-public safety employees.
- ◆ The C, F, O, and P Compensation Plans are used for the various Public Safety classifications in the County. They include steps for public safety employees who will continue to be evaluated under the public safety merit evaluation system. The C Plan is used for Sheriff's Deputies, the F Plan for the Fire and Rescue Department, the O Plan for Police Officers and the P Plan for Animal Control Officers, Public Safety Communicators, Police Communication Assistants, and Traffic Enforcement Officers. Each of the pay grades on these Plans have also been adjusted for FY 2007 by 4.25 percent resulting in increases for these public safety employees to reflect the impact of the annual market index. In addition the F Plan includes an adjustment of 2.0 percent based on the annual compensation review and the O Plan includes adjustments for the O-31 and O-33 to align them to the corresponding levels on the F Plan.

**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – C**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY GRD</b>	<b>RATE</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>	<b>Step 11</b>
<b>C-17</b>	<b>AN</b>	40,699.78	42,733.81	44,871.42	47,114.91	49,470.93	54,418.62	57,268.43	60,132.38	63,137.78	66,294.80	69,609.49
	<b>BW</b>	1,565.38	1,643.61	1,725.82	1,812.11	1,902.73	2,093.02	2,202.63	2,312.78	2,428.38	2,549.80	2,677.29
	<b>HR</b>	19.5672	20.5451	21.5728	22.6514	23.7841	26.1628	27.5329	28.9098	30.3547	31.8725	33.4661
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>C-18</b>	<b>AN</b>	44,687.14	46,920.64	49,267.30	51,730.02	54,317.12	57,032.35	59,884.66	62,880.27	66,025.44	69,325.78	72,792.10
	<b>BW</b>	1,718.74	1,804.64	1,894.90	1,989.62	2,089.12	2,193.55	2,303.26	2,418.47	2,539.44	2,666.38	2,799.70
	<b>HR</b>	21.4842	22.5580	23.6862	24.8702	26.1140	27.4194	28.7907	30.2309	31.7430	33.3297	34.9962
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>C-19</b>	<b>AN</b>	46,818.51	49,159.76	51,618.11	54,199.39	56,910.05	59,755.70	62,744.03	65,879.84	69,174.35	72,633.39	76,265.28
	<b>BW</b>	1,800.71	1,890.76	1,985.31	2,084.59	2,188.85	2,298.30	2,413.23	2,533.84	2,660.55	2,793.59	2,933.28
	<b>HR</b>	22.5089	23.6345	24.8164	26.0574	27.3606	28.7287	30.1654	31.6730	33.2569	34.9199	36.6660
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>C-20</b>	<b>AN</b>	49,159.55	51,617.70	54,199.60	56,909.01	59,755.49	62,743.82	65,880.88	69,173.94	72,633.18	76,265.28	80,078.34
	<b>BW</b>	1,890.75	1,985.30	2,084.60	2,188.81	2,298.29	2,413.22	2,533.88	2,660.54	2,793.58	2,933.28	3,079.94
	<b>HR</b>	23.6344	24.8162	26.0575	27.3601	28.7286	30.1653	31.6735	33.2567	34.9198	36.6660	38.4992
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>C-21</b>	<b>AN</b>	51,616.86	54,196.69	56,907.76	59,752.58	62,739.87	65,877.34	69,170.61	72,629.86	76,260.91	80,075.42	84,079.01
	<b>BW</b>	1,985.26	2,084.49	2,188.76	2,298.18	2,413.07	2,533.74	2,660.41	2,793.46	2,933.11	3,079.82	3,233.81
	<b>HR</b>	24.8158	26.0561	27.3595	28.7272	30.1634	31.6718	33.2551	34.9182	36.6639	38.4978	40.4226
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>C-25</b>	<b>AN</b>	57,317.73	60,182.93	63,192.69	66,352.62	69,670.64	73,153.18	76,811.07	80,653.04	84,684.50	88,919.17	93,365.38
	<b>BW</b>	2,204.53	2,314.73	2,430.49	2,552.02	2,679.64	2,813.58	2,954.27	3,102.04	3,257.10	3,419.97	3,590.98
	<b>HR</b>	27.5566	28.9341	30.3811	31.9003	33.4955	35.1698	36.9284	38.7755	40.7137	42.7496	44.8872
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>				

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – C**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY GRD</b>	<b>RATE</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>	<b>Step 11</b>
<b>C-26</b>	<b>AN</b>	60,182.93	63,192.69	66,352.62	69,670.64	73,153.18	76,811.07	80,653.04	84,684.50	88,919.17	93,364.54	98,032.69
	<b>BW</b>	2,314.73	2,430.49	2,552.02	2,679.64	2,813.58	2,954.27	3,102.04	3,257.10	3,419.97	3,590.94	3,770.49
	<b>HR</b>	28.9341	30.3811	31.9003	33.4955	35.1698	36.9284	38.7755	40.7137	42.7496	44.8868	47.1311
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>				
<b>C-27</b>	<b>AN</b>	62,900.03	66,043.33	69,346.16	72,813.52	76,453.52	80,275.73	84,290.13	88,504.00	92,929.82	97,576.34	102,455.18
	<b>BW</b>	2,419.23	2,540.13	2,667.16	2,800.52	2,940.52	3,087.53	3,241.93	3,404.00	3,574.22	3,752.94	3,940.58
	<b>HR</b>	30.2404	31.7516	33.3395	35.0065	36.7565	38.5941	40.5241	42.5500	44.6778	46.9117	49.2573
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>				
<b>C-28</b>	<b>AN</b>	65,918.11	69,213.46	72,672.50	76,307.92	80,122.22	84,129.14	88,335.31	92,751.78	97,390.59	102,260.50	107,373.34
	<b>BW</b>	2,535.31	2,662.06	2,795.10	2,934.92	3,081.62	3,235.74	3,397.51	3,567.38	3,745.79	3,933.10	4,129.74
	<b>HR</b>	31.6914	33.2757	34.9387	36.6865	38.5203	40.4467	42.4689	44.5922	46.8224	49.1637	51.6218
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>				
<b>C-31</b>	<b>AN</b>	73,724.35	77,410.32	81,280.37	85,343.65	89,611.39	94,091.71	98,797.50	103,736.26	108,923.98	114,370.26	120,089.01
	<b>BW</b>	2,835.55	2,977.32	3,126.17	3,282.45	3,446.59	3,618.91	3,799.90	3,989.86	4,189.38	4,398.86	4,618.81
	<b>HR</b>	35.4444	37.2165	39.0771	41.0306	43.0824	45.2364	47.4988	49.8732	52.3673	54.9857	57.7351
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>				
<b>C-33</b>	<b>AN</b>	81,106.27	85,162.69	89,420.45	93,891.41	98,585.97	103,514.94	108,690.61	114,126.90	119,833.38	125,824.61	132,115.98
	<b>BW</b>	3,119.47	3,275.49	3,439.25	3,611.21	3,791.77	3,981.34	4,180.41	4,389.50	4,608.98	4,839.41	5,081.38
	<b>HR</b>	38.9934	40.9436	42.9906	45.1401	47.3971	49.7668	52.2551	54.8687	57.6122	60.4926	63.5173
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>				

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – E**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>E-01</b>	<b>ANNUAL</b>	56,876.98	75,836.38	94,795.17
	<b>BIWEEKLY</b>	2,187.58	2,916.78	3,645.97
	<b>HOURLY</b>	27.3447	36.4598	45.5746
<b>E-02</b>	<b>ANNUAL</b>	59,618.62	79,491.57	99,364.51
	<b>BIWEEKLY</b>	2,293.02	3,057.37	3,821.71
	<b>HOURLY</b>	28.6628	38.2171	47.7714
<b>E-03</b>	<b>ANNUAL</b>	62,502.13	83,336.24	104,170.56
	<b>BIWEEKLY</b>	2,403.93	3,205.24	4,006.56
	<b>HOURLY</b>	30.0491	40.0655	50.0820
<b>E-04</b>	<b>ANNUAL</b>	65,538.30	87,384.34	109,230.37
	<b>BIWEEKLY</b>	2,520.70	3,360.94	4,201.17
	<b>HOURLY</b>	31.5088	42.0117	52.5146
<b>E-05</b>	<b>ANNUAL</b>	66,845.38	89,127.17	111,409.17
	<b>BIWEEKLY</b>	2,570.98	3,427.97	4,284.97
	<b>HOURLY</b>	32.1372	42.8496	53.5621
<b>E-06</b>	<b>ANNUAL</b>	68,375.22	93,446.70	113,959.04
	<b>BIWEEKLY</b>	2,629.82	3,594.10	4,383.04
	<b>HOURLY</b>	32.8727	44.9263	54.7880
<b>E-07</b>	<b>ANNUAL</b>	70,084.77	98,053.07	122,566.08
	<b>BIWEEKLY</b>	2,695.57	3,771.27	4,714.08
	<b>HOURLY</b>	33.6946	47.1409	58.9260

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – E**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>E-08</b>	<b>ANNUAL</b>	77,071.90	102,762.19	128,452.48
	<b>BIWEEKLY</b>	2,964.30	3,952.39	4,940.48
	<b>HOURLY</b>	37.0538	49.4049	61.7560
<b>E-09</b>	<b>ANNUAL</b>	82,780.26	110,373.74	137,967.02
	<b>BIWEEKLY</b>	3,183.86	4,245.14	5,306.42
	<b>HOURLY</b>	39.7982	53.0643	66.3303
<b>E-10</b>	<b>ANNUAL</b>	86,909.47	115,878.46	144,848.08
	<b>BIWEEKLY</b>	3,342.67	4,456.86	5,571.08
	<b>HOURLY</b>	41.7834	55.7108	69.6385
<b>E-11</b>	<b>ANNUAL</b>	91,149.76	121,532.74	151,915.92
	<b>BIWEEKLY</b>	3,505.76	4,674.34	5,842.92
	<b>HOURLY</b>	43.8220	58.4292	73.0365
<b>E-12</b>	<b>ANNUAL</b>	95,166.86	126,889.15	158,611.86
	<b>BIWEEKLY</b>	3,660.26	4,880.35	6,100.46
	<b>HOURLY</b>	45.7533	61.0044	76.2557
<b>E-13</b>	<b>ANNUAL</b>	99,861.84	133,149.12	166,435.98
	<b>BIWEEKLY</b>	3,840.84	5,121.12	6,401.38
	<b>HOURLY</b>	48.0105	64.0140	80.0173
<b>E-14</b>	<b>ANNUAL</b>	110,434.90	147,246.11	184,057.95
	<b>BIWEEKLY</b>	4,247.50	5,663.31	7,079.15
	<b>HOURLY</b>	53.0937	70.7914	88.4894

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – F**  
**Effective July 8, 2006 through June 30, 2007**

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PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
<b>F-17</b>	<b>AN</b>	42,009.34	44,109.10	46,315.15	48,630.82	51,063.38	56,169.36	59,111.52	62,066.99	65,169.94	68,428.26	71,849.44
	<b>BW</b>	1,615.74	1,696.50	1,781.35	1,870.42	1,963.98	2,160.36	2,273.52	2,387.19	2,506.54	2,631.86	2,763.44
	<b>HR</b>	20.1968	21.2063	22.2669	23.3802	24.5497	27.0045	28.419	29.8399	31.3317	32.8982	34.543
	<b>H3</b>	14.4263	15.1474	15.9049	16.7001	17.5355	19.2889	20.2993	21.3142	22.3798	23.4987	24.6736
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-18</b>	<b>AN</b>	46,125.66	48,430.93	50,853.30	53,394.64	56,065.15	58,867.74	61,811.98	64,903.49	68,149.95	71,556.78	75,135.22
	<b>BW</b>	1,774.06	1,862.73	1,955.90	2,053.64	2,156.35	2,264.14	2,377.38	2,496.29	2,621.15	2,752.18	2,889.82
	<b>HR</b>	22.1758	23.2841	24.4487	25.6705	26.9544	28.3018	29.7173	31.2036	32.7644	34.4023	36.1227
	<b>H3</b>	15.8399	16.6315	17.4634	18.3361	19.2531	20.2156	21.2266	22.2883	23.4031	24.5731	25.8019
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-19</b>	<b>AN</b>	48,325.89	50,742.02	53,279.62	55,943.26	58,741.49	61,678.66	64,762.88	67,999.78	71,400.37	74,970.69	78,719.06
	<b>BW</b>	1,858.69	1,951.62	2,049.22	2,151.66	2,259.29	2,372.26	2,490.88	2,615.38	2,746.17	2,883.49	3,027.66
	<b>HR</b>	23.2336	24.3952	25.6152	26.8958	28.2411	29.6532	31.136	32.6922	34.3271	36.0436	37.8457
	<b>H3</b>	16.5954	17.4251	18.2966	19.2113	20.1722	21.1809	22.2400	23.3516	24.5194	25.7454	27.0326
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-20</b>	<b>AN</b>	50,740.77	53,278.16	55,940.98	58,738.99	61,675.33	64,759.34	67,997.28	71,396.83	74,966.74	78,715.31	82,651.30
	<b>BW</b>	1,951.57	2,049.16	2,151.58	2,259.19	2,372.13	2,490.74	2,615.28	2,746.03	2,883.34	3,027.51	3,178.90
	<b>HR</b>	24.3946	25.6145	26.8947	28.2399	29.6516	31.1343	32.691	34.3254	36.0417	37.8439	39.7362
	<b>H3</b>	17.4247	18.2961	19.2105	20.1714	21.1797	22.2388	23.3507	24.5181	25.7441	27.0314	28.3830
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-21</b>	<b>AN</b>	52,233.58	54,844.40	57,587.30	60,466.43	63,489.09	66,664.42	69,997.41	73,496.80	77,171.74	81,031.60	85,082.82
	<b>BW</b>	2,008.98	2,109.40	2,214.90	2,325.63	2,441.89	2,564.02	2,692.21	2,826.80	2,968.14	3,116.60	3,272.42
	<b>HR</b>	25.1123	26.3675	27.6862	29.0704	30.5236	32.0502	33.6526	35.335	37.1018	38.9575	40.9052
	<b>H3</b>	17.9374	18.8339	19.7759	20.7646	21.8026	22.8930	24.0376	25.2393	26.5013	27.8268	29.2180
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – F**  
**Effective July 8, 2006 through June 30, 2007**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
<b>F-22</b>	<b>AN</b>	55,577.39	58,356.69	61,273.89	64,337.52	67,554.24	70,932.58	74,480.43	78,203.01	82,113.62	86,219.33	90,530.75
	<b>BW</b>	2,137.59	2,244.49	2,356.69	2,474.52	2,598.24	2,728.18	2,864.63	3,007.81	3,158.22	3,316.13	3,481.95
	<b>HR</b>	26.7199	28.0561	29.4586	30.9315	32.478	34.1022	35.8079	37.5976	39.4777	41.4516	43.5244
	<b>H3</b>	19.0856	20.0401	21.0419	22.0939	23.1986	24.3587	25.5771	26.8554	28.1984	29.6083	31.0889
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-23</b>	<b>AN</b>	58,355.44	61,273.26	64,336.90	67,553.41	70,931.74	74,478.56	78,201.97	82,111.95	86,218.50	90,527.84	95,054.96
	<b>BW</b>	2,244.44	2,356.66	2,474.50	2,598.21	2,728.14	2,864.56	3,007.77	3,158.15	3,316.10	3,481.84	3,655.96
	<b>HR</b>	28.0555	29.4583	30.9312	32.4776	34.1018	35.807	37.5971	39.4769	41.4512	43.523	45.6995
	<b>H3</b>	20.0396	21.0416	22.0937	23.1983	24.3584	25.5764	26.8551	28.1978	29.6080	31.0879	32.6425
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-24</b>	<b>AN</b>	61,273.26	64,336.90	67,553.41	70,931.74	74,478.56	78,201.97	82,111.95	86,218.50	90,527.84	95,056.00	99,808.59
	<b>BW</b>	2,356.66	2,474.50	2,598.21	2,728.14	2,864.56	3,007.77	3,158.15	3,316.10	3,481.84	3,656.00	3,838.79
	<b>HR</b>	29.4583	30.9312	32.4776	34.1018	35.807	37.5971	39.4769	41.4512	43.523	45.7	47.9849
	<b>H3</b>	21.0416	22.0937	23.1983	24.3584	25.5764	26.8551	28.1978	29.6080	31.0879	32.6429	34.2749
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-25</b>	<b>AN</b>	64,191.50	67,400.11	70,770.96	74,309.46	78,025.17	81,925.17	86,022.56	90,324.00	94,839.89	99,582.91	104,562.02
	<b>BW</b>	2,468.90	2,592.31	2,721.96	2,858.06	3,000.97	3,150.97	3,308.56	3,474.00	3,647.69	3,830.11	4,021.62
	<b>HR</b>	30.8613	32.4039	34.0245	35.7257	37.5121	39.3871	41.357	43.425	45.5961	47.8764	50.2702
	<b>H3</b>	22.0438	23.1456	24.3032	25.5184	26.7944	28.1336	29.5407	31.0179	32.5686	34.1974	35.9073
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-26</b>	<b>AN</b>	67,400.11	70,770.96	74,309.46	78,025.17	81,925.17	86,022.56	90,324.00	94,839.89	99,582.91	104,560.56	109,788.43
	<b>BW</b>	2,592.31	2,721.96	2,858.06	3,000.97	3,150.97	3,308.56	3,474.00	3,647.69	3,830.11	4,021.56	4,222.63
	<b>HR</b>	32.4039	34.0245	35.7257	37.5121	39.3871	41.357	43.425	45.5961	47.8764	50.2695	52.7829
	<b>H3</b>	23.1456	24.3032	25.5184	26.7944	28.1336	29.5407	31.0179	32.5686	34.1974	35.9068	37.7021
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – F**  
**Effective July 8, 2006 through June 30, 2007**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
<b>F-27</b>	<b>AN</b>	70,443.15	73,963.14	77,661.79	81,544.74	85,622.16	89,902.18	94,397.68	99,117.20	104,073.84	109,277.17	114,741.74
	<b>BW</b>	2,709.35	2,844.74	2,986.99	3,136.34	3,293.16	3,457.78	3,630.68	3,812.20	4,002.84	4,202.97	4,413.14
	<b>HR</b>	33.8669	35.5592	37.3374	39.2042	41.1645	43.2222	45.3835	47.6525	50.0355	52.5371	55.1643
	<b>H3</b>	24.1906	25.3994	26.6696	28.0030	29.4032	30.8730	32.4168	34.0375	35.7396	37.5265	39.4031
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-29</b>	<b>AN</b>	78,622.75	82,552.50	86,681.09	91,014.35	95,566.02	100,344.61	105,361.78	110,629.58	116,097.28	121,903.60	127,998.62
	<b>BW</b>	3,023.95	3,175.10	3,333.89	3,500.55	3,675.62	3,859.41	4,052.38	4,254.98	4,465.28	4,688.60	4,923.02
	<b>HR</b>	37.7994	39.6887	41.6736	43.7569	45.9452	48.2426	50.6547	53.1873	55.816	58.6075	61.5378
	<b>H3</b>	26.9996	28.3491	29.7669	31.2549	32.8180	34.4590	36.1819	37.9909	39.8686	41.8625	43.9556
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-31</b>	<b>AN</b>	86,543.39	90,870.83	95,413.34	100,183.41	105,193.30	110,452.78	115,977.06	121,774.22	127,864.46	134,257.55	140,970.13
	<b>BW</b>	3,328.59	3,495.03	3,669.74	3,853.21	4,045.90	4,248.18	4,460.66	4,683.62	4,917.86	5,163.75	5,421.93
	<b>HR</b>	41.6074	43.6879	45.8718	48.1651	50.5737	53.1023	55.7582	58.5453	61.4733	64.5469	67.7741
	<b>H3</b>	29.7196	31.2056	32.7656	34.4036	36.1241	37.9302	39.8273	41.8181	43.9095	46.1049	48.4101
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>F-33</b>	<b>AN</b>	95,209.92	99,970.83	104,969.28	110,217.54	115,729.12	121,514.22	127,590.74	133,971.14	140,669.98	147,703.50	155,088.54
	<b>BW</b>	3,661.92	3,845.03	4,037.28	4,239.14	4,451.12	4,673.62	4,907.34	5,152.74	5,410.38	5,680.90	5,964.94
	<b>HR</b>	45.774	48.0629	50.466	52.9892	55.639	58.4203	61.3417	64.4092	67.6298	71.0113	74.5618
	<b>H3</b>	32.6957	34.3306	36.0471	37.8494	39.7421	41.7288	43.8155	46.0066	48.3070	50.7224	53.2584
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – L**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>L-01</b>	<b>ANNUAL</b>	47,801.94	63,736.19	79,670.24
	<b>BIWEEKLY</b>	1,838.54	2,451.39	3,064.24
	<b>HOURLY</b>	22.9817	30.6424	38.3030
<b>L-02</b>	<b>ANNUAL</b>	54,639.52	72,852.42	91,065.52
	<b>BIWEEKLY</b>	2,101.52	2,802.02	3,502.52
	<b>HOURLY</b>	26.2690	35.0252	43.7815
<b>L-03</b>	<b>ANNUAL</b>	61,475.65	81,967.60	102,459.76
	<b>BIWEEKLY</b>	2,364.45	3,152.60	3,940.76
	<b>HOURLY</b>	29.5556	39.4075	49.2595
<b>L-04</b>	<b>ANNUAL</b>	68,312.82	91,083.20	113,854.00
	<b>BIWEEKLY</b>	2,627.42	3,503.20	4,379.00
	<b>HOURLY</b>	32.8427	43.7900	54.7375
<b>L-05</b>	<b>ANNUAL</b>	75,149.36	100,199.22	125,248.66
	<b>BIWEEKLY</b>	2,890.36	3,853.82	4,817.26
	<b>HOURLY</b>	36.1295	48.1727	60.2157
<b>L-06</b>	<b>ANNUAL</b>	79,614.70	106,153.22	132,691.94
	<b>BIWEEKLY</b>	3,062.10	4,082.82	5,103.54
	<b>HOURLY</b>	38.2763	51.0352	63.7942
<b>L-07</b>	<b>ANNUAL</b>	82,923.57	110,564.27	138,205.18
	<b>BIWEEKLY</b>	3,189.37	4,252.47	5,315.58
	<b>HOURLY</b>	39.8671	53.1559	66.4448

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – L**  
**Effective July 8, 2006 through June 30, 2007**

PAY PLAN GRADE		MINIMUM RATE SALARY	MID RATE SALARY	MAXIMUM RATE SALARY
<b>L-08</b>	ANNUAL	89,594.75	119,459.81	149,324.86
	BIWEEKLY	3,445.95	4,594.61	5,743.26
	HOURLY	43.0744	57.4326	71.7908
<b>L-09</b>	ANNUAL	98,213.44	130,951.18	163,689.14
	BIWEEKLY	3,777.44	5,036.58	6,295.74
	HOURLY	47.2180	62.9573	78.6967

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – O**  
**Effective July 8, 2006 through June 30, 2007**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
O-17	AN	42,327.79	44,443.15	46,666.05	48,999.60	51,449.84	56,595.34	59,559.14	62,537.49	65,663.31	68,946.38	72,393.98
	BW	1,627.99	1,709.35	1,794.85	1,884.60	1,978.84	2,176.74	2,290.74	2,405.29	2,525.51	2,651.78	2,784.38
	HR	20.3499	21.3669	22.4356	23.5575	24.7355	27.2093	28.6342	30.0661	31.5689	33.1473	34.8048
STEP	HOLD	1	1	1	1	1	1	1	2			
O-18	AN	46,474.48	48,797.42	51,237.89	53,799.41	56,489.89	59,313.70	62,280.19	65,395.41	68,666.42	72,098.62	75,703.89
	BW	1,787.48	1,876.82	1,970.69	2,069.21	2,172.69	2,281.30	2,395.39	2,515.21	2,641.02	2,773.02	2,911.69
	HR	22.3435	23.4603	24.6336	25.8651	27.1586	28.5162	29.9424	31.4401	33.0127	34.6628	36.3961
STEP	HOLD	1	1	1	1	1	1	1	2			
O-19	AN	48,691.34	51,126.19	53,682.93	56,367.38	59,186.40	62,145.82	65,253.76	68,515.20	71,941.17	75,538.74	79,315.81
	BW	1,872.74	1,966.39	2,064.73	2,167.98	2,276.40	2,390.22	2,509.76	2,635.20	2,766.97	2,905.34	3,050.61
	HR	23.4093	24.5799	25.8091	27.0997	28.4550	29.8778	31.3720	32.9400	34.5871	36.3167	38.1326
STEP	HOLD	1	1	1	1	1	1	1	2			
O-20	AN	51,125.98	53,682.51	56,367.58	59,185.36	62,145.62	65,253.34	68,516.24	71,940.75	75,538.32	79,315.81	83,281.54
	BW	1,966.38	2,064.71	2,167.98	2,276.36	2,390.22	2,509.74	2,635.24	2,766.95	2,905.32	3,050.61	3,203.14
	HR	24.5798	25.8089	27.0998	28.4545	29.8777	31.3718	32.9405	34.5869	36.3165	38.1326	40.0392
STEP	HOLD	1	1	1	1	1	1	1	2			
O-21	AN	53,681.47	56,364.67	59,184.11	62,142.70	65,249.39	68,512.29	71,937.63	75,535.20	79,311.44	83,278.21	87,442.16
	BW	2,064.67	2,167.87	2,276.31	2,390.10	2,509.59	2,635.09	2,766.83	2,905.20	3,050.44	3,203.01	3,363.16
	HR	25.8084	27.0984	28.4539	29.8763	31.3699	32.9386	34.5854	36.3150	38.1305	40.0376	42.0395
STEP	HOLD	1	1	1	1	1	1	1	2			
O-25	AN	59,610.30	62,590.11	65,720.30	69,006.70	72,457.42	76,079.12	79,883.44	83,879.12	88,071.98	92,475.97	97,100.02
	BW	2,292.70	2,407.31	2,527.70	2,654.10	2,786.82	2,926.12	3,072.44	3,226.12	3,387.38	3,556.77	3,734.62
	HR	28.6588	30.0914	31.5963	33.1763	34.8353	36.5765	38.4055	40.3265	42.3423	44.4596	46.6827
STEP	HOLD	1	1	1	1	1	1	1	2			

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – O**  
**Effective July 8, 2006 through June 30, 2007**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
<b>O-26</b>	<b>AN</b>	62,590.11	65,720.30	69,006.70	72,457.42	76,079.12	79,883.44	83,879.12	88,071.98	92,475.97	97,099.18	101,954.11
	<b>BW</b>	2,407.31	2,527.70	2,654.10	2,786.82	2,926.12	3,072.44	3,226.12	3,387.38	3,556.77	3,734.58	3,921.31
	<b>HR</b>	30.0914	31.5963	33.1763	34.8353	36.5765	38.4055	40.3265	42.3423	44.4596	46.6823	49.0164
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-27</b>	<b>AN</b>	65,416.00	68,685.14	72,119.84	75,726.14	79,511.54	83,486.62	87,661.60	92,043.95	96,647.20	101,479.46	106,553.41
	<b>BW</b>	2,516.00	2,641.74	2,773.84	2,912.54	3,058.14	3,211.02	3,371.60	3,540.15	3,717.20	3,903.06	4,098.21
	<b>HR</b>	31.4500	33.0217	34.6730	36.4068	38.2267	40.1378	42.1450	44.2519	46.4650	48.7882	51.2276
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-28</b>	<b>AN</b>	68,554.93	71,981.94	75,579.30	79,360.11	83,327.09	87,494.37	91,868.82	96,461.87	101,286.22	106,350.82	111,668.34
	<b>BW</b>	2,636.73	2,768.54	2,906.90	3,052.31	3,204.89	3,365.17	3,533.42	3,710.07	3,895.62	4,090.42	4,294.94
	<b>HR</b>	32.9591	34.6067	36.3362	38.1539	40.0611	42.0646	44.1677	46.3759	48.6953	51.1302	53.6867
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-31</b>	<b>AN</b>	86,543.39	90,870.83	95,413.34	100,183.41	105,193.30	110,452.78	115,977.06	121,774.22	127,864.46	134,257.55	140,970.13
	<b>BW</b>	3,328.59	3,495.03	3,669.74	3,853.21	4,045.90	4,248.18	4,460.66	4,683.62	4,917.86	5,163.75	5,421.93
	<b>HR</b>	41.6074	43.6879	45.8718	48.1651	50.5737	53.1023	55.7582	58.5453	61.4733	64.5469	67.7741
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>O-33</b>	<b>AN</b>	95,209.92	99,970.83	104,969.28	110,217.54	115,729.12	121,514.22	127,590.74	133,971.14	140,669.98	147,703.50	155,088.54
	<b>BW</b>	3,661.92	3,845.03	4,037.28	4,239.14	4,451.12	4,673.62	4,907.34	5,152.74	5,410.38	5,680.90	5,964.94
	<b>HR</b>	45.7740	48.0629	50.4660	52.9892	55.6390	58.4203	61.3417	64.4092	67.6298	71.0113	74.5618
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – P**  
**Effective July 8, 2006 through June 30, 2007**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
P-11	AN	27,574.56	28,952.98	30,400.66	31,920.93	33,516.70	35,192.77	36,951.82	38,799.90	40,739.92	42,776.66	44,915.31
	BW	1,060.56	1,113.58	1,169.26	1,227.73	1,289.10	1,353.57	1,421.22	1,492.30	1,566.92	1,645.26	1,727.51
	HR	13.2570	13.9197	14.6157	15.3466	16.1138	16.9196	17.7653	18.6538	19.5865	20.5657	21.5939
STEP	HOLD	1	1	1	1	1	1	1	2			
P-12	AN	28,952.98	30,400.66	31,920.93	33,516.70	35,192.77	36,951.82	38,799.90	40,739.92	42,776.66	44,915.31	47,160.88
	BW	1,113.58	1,169.26	1,227.73	1,289.10	1,353.57	1,421.22	1,492.30	1,566.92	1,645.26	1,727.51	1,813.88
	HR	13.9197	14.6157	15.3466	16.1138	16.9196	17.7653	18.6538	19.5865	20.5657	21.5939	22.6735
STEP	HOLD	1	1	1	1	1	1	1	2			
P-13	AN	30,400.66	31,920.93	33,516.70	35,192.77	36,951.82	38,799.90	40,739.92	42,776.66	44,915.31	47,160.88	49,519.18
	BW	1,169.26	1,227.73	1,289.10	1,353.57	1,421.22	1,492.30	1,566.92	1,645.26	1,727.51	1,813.88	1,904.58
	HR	14.6157	15.3466	16.1138	16.9196	17.7653	18.6538	19.5865	20.5657	21.5939	22.6735	23.8073
STEP	HOLD	1	1	1	1	1	1	1	2			
P-14	AN	31,920.93	33,516.70	35,192.77	36,951.82	38,799.90	40,739.92	42,776.66	44,915.31	47,160.88	49,519.18	51,995.01
	BW	1,227.73	1,289.10	1,353.57	1,421.22	1,492.30	1,566.92	1,645.26	1,727.51	1,813.88	1,904.58	1,999.81
	HR	15.3466	16.1138	16.9196	17.7653	18.6538	19.5865	20.5657	21.5939	22.6735	23.8073	24.9976
STEP	HOLD	1	1	1	1	1	1	1	2			
P-15	AN	33,516.70	35,192.77	36,951.82	38,799.90	40,739.92	42,776.66	44,915.31	47,160.88	49,519.18	51,995.22	54,595.01
	BW	1,289.10	1,353.57	1,421.22	1,492.30	1,566.92	1,645.26	1,727.51	1,813.88	1,904.58	1,999.82	2,099.81
	HR	16.1138	16.9196	17.7653	18.6538	19.5865	20.5657	21.5939	22.6735	23.8073	24.9977	26.2476
STEP	HOLD	1	1	1	1	1	1	1	2			
P-16	AN	35,192.77	36,951.82	38,799.90	40,739.92	42,776.66	44,915.31	47,160.88	49,519.18	51,995.22	54,594.80	57,324.38
	BW	1,353.57	1,421.22	1,492.30	1,566.92	1,645.26	1,727.51	1,813.88	1,904.58	1,999.82	2,099.80	2,204.78
	HR	16.9196	17.7653	18.6538	19.5865	20.5657	21.5939	22.6735	23.8073	24.9977	26.2475	27.5598
STEP	HOLD	1	1	1	1	1	1	1	2			

The final FY 2007 pay plans will reflect any changes made by the Board of Supervisors' during deliberations on the FY 2007 Advertised Budget Plan as well as rounding adjustments once programmed into the County's payroll system subsequent to their approval.

**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – P**  
**Effective July 8, 2006 through June 30, 2007**

PAY GRD	RATE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
P-17	AN	36,951.82	38,799.90	40,739.92	42,776.66	44,915.31	47,160.88	49,519.18	51,995.22	54,594.80	57,324.38	60,190.62
	BW	1,421.22	1,492.30	1,566.92	1,645.26	1,727.51	1,813.88	1,904.58	1,999.82	2,099.80	2,204.78	2,315.02
	HR	17.7653	18.6538	19.5865	20.5657	21.5939	22.6735	23.8073	24.9977	26.2475	27.5598	28.9378
STEP	HOLD	1	1	1	1	1	1	1	2			
P-18	AN	38,799.90	40,739.92	42,776.66	44,915.31	47,160.88	49,519.18	51,995.22	54,594.80	57,324.38	60,190.62	63,200.18
	BW	1,492.30	1,566.92	1,645.26	1,727.51	1,813.88	1,904.58	1,999.82	2,099.80	2,204.78	2,315.02	2,430.78
	HR	18.6538	19.5865	20.5657	21.5939	22.6735	23.8073	24.9977	26.2475	27.5598	28.9378	30.3847
STEP	HOLD	1	1	1	1	1	1	1	2			
P-19	AN	40,739.92	42,776.66	44,915.31	47,160.88	49,519.18	51,995.22	54,594.80	57,324.38	60,190.62	63,200.38	66,360.32
	BW	1,566.92	1,645.26	1,727.51	1,813.88	1,904.58	1,999.82	2,099.80	2,204.78	2,315.02	2,430.78	2,552.32
	HR	19.5865	20.5657	21.5939	22.6735	23.8073	24.9977	26.2475	27.5598	28.9378	30.3848	31.9040
STEP	HOLD	1	1	1	1	1	1	1	2			
P-20	AN	42,776.66	44,915.31	47,160.88	49,519.18	51,995.22	54,594.80	57,324.38	60,190.62	63,200.38	66,360.11	69,678.54
	BW	1,645.26	1,727.51	1,813.88	1,904.58	1,999.82	2,099.80	2,204.78	2,315.02	2,430.78	2,552.31	2,679.94
	HR	20.5657	21.5939	22.6735	23.8073	24.9977	26.2475	27.5598	28.9378	30.3848	31.9039	33.4993
STEP	HOLD	1	1	1	1	1	1	1	2			
P-21	AN	44,915.31	47,160.88	49,519.18	51,995.22	54,594.80	57,324.38	60,190.62	63,200.38	66,360.11	69,678.34	73,162.34
	BW	1,727.51	1,813.88	1,904.58	1,999.82	2,099.80	2,204.78	2,315.02	2,430.78	2,552.31	2,679.94	2,813.94
	HR	21.5939	22.6735	23.8073	24.9977	26.2475	27.5598	28.9378	30.3848	31.9039	33.4992	35.1742
STEP	HOLD	1	1	1	1	1	1	1	2			
P-22	AN	47,160.88	49,519.18	51,995.22	54,594.80	57,324.38	60,190.62	63,200.38	66,360.11	69,678.34	73,162.34	76,819.81
	BW	1,813.88	1,904.58	1,999.82	2,099.80	2,204.78	2,315.02	2,430.78	2,552.31	2,679.94	2,813.94	2,954.61
	HR	22.6735	23.8073	24.9977	26.2475	27.5598	28.9378	30.3848	31.9039	33.4992	35.1742	36.9326
STEP	HOLD	1	1	1	1	1	1	1	2			

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – P**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY GRD</b>	<b>RATE</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>	<b>Step 9</b>	<b>Step 10</b>	<b>Step 11</b>
<b>P-23</b>	<b>AN</b>	49,519.18	51,995.22	54,594.80	57,324.38	60,190.62	63,200.38	66,360.11	69,678.34	73,162.34	76,820.22	80,661.36
	<b>BW</b>	1,904.58	1,999.82	2,099.80	2,204.78	2,315.02	2,430.78	2,552.31	2,679.94	2,813.94	2,954.62	3,102.36
	<b>HR</b>	23.8073	24.9977	26.2475	27.5598	28.9378	30.3848	31.9039	33.4992	35.1742	36.9328	38.7795
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>P-24</b>	<b>AN</b>	51,995.22	54,594.80	57,324.38	60,190.62	63,200.38	66,360.11	69,678.34	73,162.34	76,820.22	80,661.36	84,694.48
	<b>BW</b>	1,999.82	2,099.80	2,204.78	2,315.02	2,430.78	2,552.31	2,679.94	2,813.94	2,954.62	3,102.36	3,257.48
	<b>HR</b>	24.9977	26.2475	27.5598	28.9378	30.3848	31.9039	33.4992	35.1742	36.9328	38.7795	40.7185
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>P-25</b>	<b>AN</b>	54,594.80	57,324.38	60,190.62	63,200.38	66,360.11	69,678.34	73,162.34	76,820.22	80,661.36	84,694.69	88,929.15
	<b>BW</b>	2,099.80	2,204.78	2,315.02	2,430.78	2,552.31	2,679.94	2,813.94	2,954.62	3,102.36	3,257.49	3,420.35
	<b>HR</b>	26.2475	27.5598	28.9378	30.3848	31.9039	33.4992	35.1742	36.9328	38.7795	40.7186	42.7544
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			
<b>P-26</b>	<b>AN</b>	57,324.38	60,190.62	63,200.38	66,360.11	69,678.34	73,162.34	76,820.22	80,661.36	84,694.69	88,928.74	93,375.57
	<b>BW</b>	2,204.78	2,315.02	2,430.78	2,552.31	2,679.94	2,813.94	2,954.62	3,102.36	3,257.49	3,420.34	3,591.37
	<b>HR</b>	27.5598	28.9378	30.3848	31.9039	33.4992	35.1742	36.9328	38.7795	40.7186	42.7542	44.8921
<b>STEP</b>	<b>HOLD</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>			

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – S**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>S-01</b>	<b>ANNUAL</b>	14,411.07	20,429.76	26,449.07
	<b>BIWEEKLY</b>	554.27	785.76	1,017.27
	<b>HOURLY</b>	6.9284	9.8220	12.7159
<b>S-02</b>	<b>ANNUAL</b>	15,787.82	21,924.66	28,061.28
	<b>BIWEEKLY</b>	607.22	843.26	1,079.28
	<b>HOURLY</b>	7.5903	10.5407	13.4910
<b>S-03</b>	<b>ANNUAL</b>	17,452.45	23,725.94	29,999.63
	<b>BIWEEKLY</b>	671.25	912.54	1,153.83
	<b>HOURLY</b>	8.3906	11.4067	14.4229
<b>S-04</b>	<b>ANNUAL</b>	19,207.14	25,609.38	32,011.82
	<b>BIWEEKLY</b>	738.74	984.98	1,231.22
	<b>HOURLY</b>	9.2342	12.3122	15.3903
<b>S-05</b>	<b>ANNUAL</b>	20,069.71	26,759.62	33,449.52
	<b>BIWEEKLY</b>	771.91	1,029.22	1,286.52
	<b>HOURLY</b>	9.6489	12.8652	16.0815
<b>S-06</b>	<b>ANNUAL</b>	21,010.91	28,014.48	35,018.05
	<b>BIWEEKLY</b>	808.11	1,077.48	1,346.85
	<b>HOURLY</b>	10.1014	13.4685	16.8356
<b>S-07</b>	<b>ANNUAL</b>	21,951.28	29,268.93	36,586.37
	<b>BIWEEKLY</b>	844.28	1,125.73	1,407.17
	<b>HOURLY</b>	10.5535	14.0716	17.5896

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – S**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>S-08</b>	<b>ANNUAL</b>	22,959.66	30,613.02	38,266.18
	<b>BIWEEKLY</b>	883.06	1,177.42	1,471.78
	<b>HOURLY</b>	11.0383	14.7178	18.3972
<b>S-09</b>	<b>ANNUAL</b>	24,047.09	32,062.37	40,078.48
	<b>BIWEEKLY</b>	924.89	1,233.17	1,541.48
	<b>HOURLY</b>	11.5611	15.4146	19.2685
<b>S-10</b>	<b>ANNUAL</b>	25,134.72	33,513.58	41,891.62
	<b>BIWEEKLY</b>	966.72	1,288.98	1,611.22
	<b>HOURLY</b>	12.0840	16.1123	20.1402
<b>S-11</b>	<b>ANNUAL</b>	26,360.46	35,147.01	43,933.76
	<b>BIWEEKLY</b>	1,013.86	1,351.81	1,689.76
	<b>HOURLY</b>	12.6733	16.8976	21.1220
<b>S-12</b>	<b>ANNUAL</b>	27,516.94	36,689.12	45,861.71
	<b>BIWEEKLY</b>	1,058.34	1,411.12	1,763.91
	<b>HOURLY</b>	13.2293	17.6390	22.0489
<b>S-13</b>	<b>ANNUAL</b>	28,888.29	38,517.86	48,147.63
	<b>BIWEEKLY</b>	1,111.09	1,481.46	1,851.83
	<b>HOURLY</b>	13.8886	18.5182	23.1479
<b>S-14</b>	<b>ANNUAL</b>	30,260.67	40,347.22	50,434.18
	<b>BIWEEKLY</b>	1,163.87	1,551.82	1,939.78
	<b>HOURLY</b>	14.5484	19.3977	24.2472

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – S**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>S-15</b>	<b>ANNUAL</b>	31,710.22	42,279.74	52,849.89
	<b>BIWEEKLY</b>	1,219.62	1,626.14	2,032.69
	<b>HOURLY</b>	15.2453	20.3268	25.4086
<b>S-16</b>	<b>ANNUAL</b>	33,150.62	44,201.04	55,251.04
	<b>BIWEEKLY</b>	1,275.02	1,700.04	2,125.04
	<b>HOURLY</b>	15.9378	21.2505	26.5630
<b>S-17</b>	<b>ANNUAL</b>	34,747.02	46,329.50	57,911.78
	<b>BIWEEKLY</b>	1,336.42	1,781.90	2,227.38
	<b>HOURLY</b>	16.7053	22.2738	27.8422
<b>S-18</b>	<b>ANNUAL</b>	36,335.52	48,446.94	60,559.20
	<b>BIWEEKLY</b>	1,397.52	1,863.34	2,329.20
	<b>HOURLY</b>	17.4690	23.2918	29.1150
<b>S-19</b>	<b>ANNUAL</b>	38,068.78	50,758.24	63,447.90
	<b>BIWEEKLY</b>	1,464.18	1,952.24	2,440.30
	<b>HOURLY</b>	18.3023	24.4030	30.5038
<b>S-20</b>	<b>ANNUAL</b>	39,872.98	53,164.18	66,454.75
	<b>BIWEEKLY</b>	1,533.58	2,044.78	2,555.95
	<b>HOURLY</b>	19.1697	25.5597	31.9494
<b>S-21</b>	<b>ANNUAL</b>	41,831.50	55,775.41	69,719.10
	<b>BIWEEKLY</b>	1,608.90	2,145.21	2,681.50
	<b>HOURLY</b>	20.1113	26.8151	33.5188

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – S**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>S-22</b>	<b>ANNUAL</b>	43,780.88	58,374.37	72,968.48
	<b>BIWEEKLY</b>	1,683.88	2,245.17	2,806.48
	<b>HOURLY</b>	21.0485	28.0646	35.0810
<b>S-23</b>	<b>ANNUAL</b>	45,877.73	61,169.89	76,462.46
	<b>BIWEEKLY</b>	1,764.53	2,352.69	2,940.86
	<b>HOURLY</b>	22.0566	29.4086	36.7608
<b>S-24</b>	<b>ANNUAL</b>	48,189.86	64,253.28	80,317.12
	<b>BIWEEKLY</b>	1,853.46	2,471.28	3,089.12
	<b>HOURLY</b>	23.1682	30.8910	38.6140
<b>S-25</b>	<b>ANNUAL</b>	50,537.55	67,383.47	84,229.39
	<b>BIWEEKLY</b>	1,943.75	2,591.67	3,239.59
	<b>HOURLY</b>	24.2969	32.3959	40.4949
<b>S-26</b>	<b>ANNUAL</b>	52,884.21	70,512.42	88,140.42
	<b>BIWEEKLY</b>	2,034.01	2,712.02	3,390.02
	<b>HOURLY</b>	25.4251	33.9002	42.3752
<b>S-27</b>	<b>ANNUAL</b>	55,489.82	73,986.64	92,483.04
	<b>BIWEEKLY</b>	2,134.22	2,845.64	3,557.04
	<b>HOURLY</b>	26.6778	35.5705	44.4630
<b>S-28</b>	<b>ANNUAL</b>	58,164.50	77,552.80	96,940.90
	<b>BIWEEKLY</b>	2,237.10	2,982.80	3,728.50
	<b>HOURLY</b>	27.9637	37.2850	46.6062

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – S**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>S-29</b>	<b>ANNUAL</b>	60,977.70	81,303.66	101,629.84
	<b>BIWEEKLY</b>	2,345.30	3,127.06	3,908.84
	<b>HOURLY</b>	29.3162	39.0883	48.8605
<b>S-30</b>	<b>ANNUAL</b>	63,939.82	85,252.96	106,566.30
	<b>BIWEEKLY</b>	2,459.22	3,278.96	4,098.70
	<b>HOURLY</b>	30.7403	40.9870	51.2338
<b>S-31</b>	<b>ANNUAL</b>	65,215.07	86,953.36	108,691.86
	<b>BIWEEKLY</b>	2,508.27	3,344.36	4,180.46
	<b>HOURLY</b>	31.3534	41.8045	52.2557
<b>S-32</b>	<b>ANNUAL</b>	68,375.42	91,167.44	113,959.66
	<b>BIWEEKLY</b>	2,629.82	3,506.44	4,383.06
	<b>HOURLY</b>	32.8728	43.8305	54.7883
<b>S-33</b>	<b>ANNUAL</b>	71,745.86	95,661.49	119,576.70
	<b>BIWEEKLY</b>	2,759.46	3,679.29	4,599.10
	<b>HOURLY</b>	34.4932	45.9911	57.4888
<b>S-34</b>	<b>ANNUAL</b>	75,192.00	100,255.79	125,319.58
	<b>BIWEEKLY</b>	2,892.00	3,855.99	4,819.98
	<b>HOURLY</b>	36.1500	48.1999	60.2498
<b>S-35</b>	<b>ANNUAL</b>	78,838.24	105,117.79	131,397.14
	<b>BIWEEKLY</b>	3,032.24	4,042.99	5,053.74
	<b>HOURLY</b>	37.9030	50.5374	63.1717

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**COMPENSATION PLAN--FISCAL YEAR 2007**  
**PAY PLAN – S**  
**Effective July 8, 2006 through June 30, 2007**

<b>PAY PLAN GRADE</b>		<b>MINIMUM RATE SALARY</b>	<b>MID RATE SALARY</b>	<b>MAXIMUM RATE SALARY</b>
<b>S-36</b>	<b>ANNUAL</b>	82,770.90	110,360.43	137,950.59
	<b>BIWEEKLY</b>	3,183.50	4,244.63	5,305.79
	<b>HOURLY</b>	39.7937	53.0579	66.3224
<b>S-37</b>	<b>ANNUAL</b>	86,809.22	115,745.55	144,681.89
	<b>BIWEEKLY</b>	3,338.82	4,451.75	5,564.69
	<b>HOURLY</b>	41.7352	55.6469	69.5586
<b>S-38</b>	<b>ANNUAL</b>	88,527.30	118,036.46	147,545.84
	<b>BIWEEKLY</b>	3,404.90	4,539.86	5,674.84
	<b>HOURLY</b>	42.5612	56.7483	70.9355
<b>S-39</b>	<b>ANNUAL</b>	92,894.67	123,859.63	154,824.18
	<b>BIWEEKLY</b>	3,572.87	4,763.83	5,954.78
	<b>HOURLY</b>	44.6609	59.5479	74.4347
<b>S-40</b>	<b>ANNUAL</b>	100,395.36	133,860.06	167,325.39
	<b>BIWEEKLY</b>	3,861.36	5,148.46	6,435.59
	<b>HOURLY</b>	48.2670	64.3558	80.4449

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# Glossary and Index

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- ▶ *Index of All Three Volumes (Page 369)*

# Glossary and Index

## GLOSSARY

**Accrual** – Accrual accounting/budgeting refers to a method of accounting/budgeting in which revenues are recorded when earned and outlays are recorded when goods are received or services are performed, even though the actual receipts and disbursements of cash may occur, in whole or in part, in a different fiscal period.

**Advertised Budget Plan** – A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures, and transfers, as well as 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. 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 performance 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.

**Balanced Budget** – A budget is balanced when total revenues equal total outlays or disbursements for a fiscal 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.

**Benchmarking** – The systematic comparison of performance with other jurisdictions, in order to discover best practices that will enhance performance.

**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. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue 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."

**Budget Process Redesign** – An ongoing effort to improve both the budget development process and the budget document.

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**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.

**Capital Expenditure** – A direct expenditure that results in or contributes to the acquisition or construction of a capital asset. The expenditure may be for new construction, addition, replacement, or renovations to buildings that increase their value, or major alternation of a capital asset. Capital assets include land, infrastructure, buildings, equipment, vehicles, and other tangible and intangible assets that have useful lives longer than one year.

**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.

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**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 recommended by the CPRC.

**Consumer Price Index (CPI)** – CPI is a measure of the price level of a fixed “market basket” of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used to adjust for inflation, the income payments of Social Security beneficiaries, and payments made by other programs.

**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, Office of Internal Audit, and Office of Partnerships.

**Cross-Cutting Initiative** – A cross-cutting initiative involves the participation of two or more government agencies in addressing a challenge or implementing a program in Fairfax County. For example, there is a coordinated effort to address the challenge of West Nile Virus control by several agencies including the Health Department, the Park Authority, Department of Public Works and Environmental Services, Office of Public Affairs, and others.

**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.

**Deferred Retirement Option Plan (DROP)** – A provision within a defined benefit retirement system that provides additional flexibility in the distribution of benefits. The DROP plan allows an employee who reaches retirement eligibility to agree to defer leaving employment until a specified date in the future, on the condition of being deemed to have retired for purposes of the retirement system.

**Deficit** – Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

**Depreciation** – Depreciation is the systematic and rational allocation of the cost of a capital asset over its estimated useful life, rather than to the fiscal period in which the capital asset is acquired.

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**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. For example, 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.

**Fiduciary Funds** – Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the County’s own programs. The County maintains two types of fiduciary funds – pension trust funds to account for the assets of its pension plans, held by the County under the terms of formal trust agreements, and agency funds to account for assets received, held, and disbursed by the County on behalf of various outside organizations.

**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 Commonwealth of Virginia’s fiscal year begins on July 1. The federal government’s fiscal year begins October 1).

**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.

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**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, dental 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 Balance** – Represents the residual funding on an annual basis from revenues and transfers-in minus expenditures and transfers-out. This fund balance may be reserved for a specific purpose or unreserved and used for future requirements.

**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.

**General Obligation Bond** – A municipal bond secured by the taxing and borrowing power of the municipality issuing it, also known as the full faith and credit of the issuing municipality. County general obligation debt can only be approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds.

**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.

**Governmental Funds** – Governmental funds are typically used to account for most of a government's activities, including those that are tax-supported. The County maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, special revenue funds, a debt service fund, and capital projects funds.

**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.

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**Line Item** – A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing, or office supplies.

**Key County Indicators** – Key County Indicators are high-level, countywide measures, organized by vision element, that help assess if Fairfax County government is meeting the needs of citizens and positively impacting the community as a whole.

**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. Also see [Performance Measurement](#).

**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 analyzes 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.

**Merit Grant** – A position with full benefits and full civil service grievances, although the employment term is limited by the grant specifications. The position is funded by a specific grant. At the end of the grant position, the person is the first eligible for hire for another position in the County. Also see [Position](#).

**Merit Regular** – A position with full benefits, full civil service grievances, and 52 work weeks in a year. Also see [Position](#).

**Mission Statement** - A mission statement is a broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement is a written statement of purpose that can be used to initiate, evaluate, and refine business activities. It serves as a guiding road map.

**Municipal Bond** – Bond issued by a state, local, or government authority especially in the U.S. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue, as is the case in Virginia.

**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 90 percent of ambulance calls within a 5-minute response time."

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**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 or 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.

**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.

**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 mission 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 2003. Due to the state's lower than anticipated General Fund revenue growth, the reimbursement has remained at 70 percent since FY 2003. The 2004 General Assembly approved legislation that will cap Personal Property Tax reimbursement in FY 2007 at the FY 2005 level. In subsequent years, the level of Personal Property Taxes may fall unless the tax rate is increased.

**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.



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**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.
- 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 0.5 staff-year equivalents (1/0.5 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.
- A 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.

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**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.

**Proprietary Funds** – Proprietary funds are used to account for business-type activities that are similar to the private sector and in which fees are charged for goods or services. The County maintains both types of proprietary funds – enterprise funds to account for its Integrated Sewer System and internal service funds to account for certain centralized services that are provided internally to other departments.

**Real Property** – Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

**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 Bond** – A municipal bond secured by the revenues of the project for which it is issued. Sewer and utility bonds are typically issued as revenue bonds. The County has also issued Lease Revenue bonds, a form of revenue bond in which the payments are secured by a lease on the property built or improved with the proceeds of the bond sale.

**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.

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**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).

**Strategic Planning Process** - The strategic planning process provides the County the opportunity to identify individual agency missions and goals in support of the public need, action steps to achieving goals and measures of progress and success in meeting strategic goals. Strategic planning will help ensure that limited resources are appropriately allocated to achieve the objectives of the community as determined by the Board of Supervisors.

**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. The property tax rate is applied to the value of property assessed as of January 1 each year.

**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.

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**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.

**Vision Elements** – The vision elements were developed by the County Executive and the Senior Management team to address the priorities of the Board of Supervisors and emphasize the County's commitment to protecting and enriching the quality of life for the people, neighborhoods, and diverse communities of Fairfax County. There are seven vision elements including: Maintaining Safe and Caring Communities, Building Livable Spaces, Connecting People and Places, Maintaining Healthy Economies, Practicing Environmental Stewardship, Creating a Culture of Engagement and Exercising Corporate Stewardship.

**Workforce Planning** – A systematic process designed to anticipate and integrate the human resources aspect to an organization's strategic plan by identifying, acquiring, developing, and retaining employees to meet organizational needs.

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