



County of Fairfax, Virginia

MEMORANDUM

DATE: April 28, 2014

TO: Board of Supervisors

FROM: Edward E. Long, Jr.
County Executive

SUBJECT: Adoption of the FY 2015 Budget Plan

Attached for your review are the following documents:

1. Board revenue and expenditure adjustments approved at the Budget Mark-up on April 22, 2014 and the Add-On package dated April 10, 2014 (Attachment I);
2. Resolution Adopting Tax Rates for FY 2015 (Attachment II);
3. FY 2015 Appropriation Resolution for County Agencies/Funds (Attachment III);
4. FY 2015 Appropriation Resolution for School Board Funds (Attachment IV);
5. FY 2015 Fiscal Planning Resolution (Attachment V); and
6. FY 2015 General Fund Statement; FY 2015 General Fund Expenditures by Agency; FY 2015 Expenditures by Fund, Appropriated; and FY 2015 Expenditures by Fund, Non-Appropriated (Attachment VI).

The attachments noted above provide the official documentation of the adjustments made by the Board of Supervisors on April 22, 2014, associated with the markup of the FY 2015 budget. It should be noted that the Board took final action on the FY 2015-2019 Capital Improvement Program during budget mark-up on April 22.

The Real Estate Tax rate to be approved by the Board is \$1.090 per \$100 of assessed value. The Personal Property Tax rate will remain at \$4.57 per \$100 of assessed value for most classes of personal property. In addition, the Stormwater fee will increase to \$0.0225 per \$100 of assessed value.

Approval of the FY 2015 Appropriation Resolutions, the FY 2015 Fiscal Planning Resolution, and the FY 2015 Resolution Adopting Tax Rates will result in a FY 2015 General Fund Disbursement level of \$3.72 billion, which is an increase of \$17.40 million, or 0.47 percent, over the *FY 2014 Revised Budget Plan* and an increase of \$129.99 million, or 3.62 percent, over the FY 2014 Adopted Budget Plan. The FY 2014 School transfer for operations totals \$1.77 billion. In addition, \$177.14 million is transferred to School Debt Service. The total County transfer to support School Operating and Debt Service is \$1.95 billion or 52.4 percent of total County Disbursements.

The net change in positions in FY 2015 is an increase of 12 positions from FY 2014. This increase is the result of 57 new positions offset by a reduction of 45 positions associated with the conversion of positions in the School-Age Child Care (SACC) program.

In summary, the Board actions that are necessary are as follows:

- Adopt the Resolution which sets the FY 2015 tax rates for real and/or personal property, and for the local districts (community centers and sanitary districts) (Attachment II);
- Adopt the FY 2015 Appropriation Resolution for County Agencies and Funds (Attachment III);
- Adopt the FY 2015 Appropriation Resolution for School Board Funds (Attachment IV); and
- Adopt the FY 2015 Fiscal Planning Resolution (Attachment V).

Attachments

Adjustments to the FY 2015 and FY 2016 Advertised Multi-Year Budget

	FY 2015	FY 2016
FY 2015 Advertised Balance	\$10,640,747	\$13,730,828

Add-On Adjustments

Revenue	(\$10,640,747)	(\$10,872,381)
Capital Funding for Schools	\$0	(\$13,100,000)
Subtotal	(\$10,640,747)	(\$23,972,381)

Balance as of Add-On	\$0	(\$10,241,553)
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Board Adjustments to Advertised Budget

<i>Real Estate Tax Rate Increase:</i>		
Increase of Real Estate Tax Rate from \$1.085 to \$1.090	\$10,932,419 R	\$10,932,419

<i>Additional decisions designed to provide flexibility:</i>		
Eliminate Initiatives to Improve Customer Experience	\$300,000 R	\$300,000
Reduce Fire and Rescue Large Apparatus and Ambulance Replacement	\$1,000,000 R	\$1,000,000
Reduce Capital Renewal Paydown	\$5,300,000 R	\$5,300,000
Reduce Information Technology Projects	\$3,607,500 R	\$3,607,500
Eliminate PC Replacement Increase	\$708,500 R	\$708,500
Reduce - Contributories/Inova Translational Medicine	\$600,000 NR	\$0
<i>It is important to invest in economic development activities in the County. This adjustment is based on the timing of the multi-year implementation of the Translational Medicine Institute. Other economic investments, such as the Economic Development Core Team, are critical to position the County to take advantage of opportunities as they relate to new businesses and new commercial sectors in the changing economic environment.</i>		
Eliminate 1 of 3 proposed Purchasing positions	\$103,290 R	\$103,290
Eliminate - Contributories/Fairfax Partnership for Youth	\$40,350 R	\$40,350
SACC Fee Increase totaling approximately 5%	\$900,000 R	\$900,000
Eliminate funding for Environmental Projects and identify funding to replace at Carryover	\$535,000 R	\$535,000
Reduce Estimated Health Insurance Premium Increase from 8% to 6%	\$872,357 R	\$872,357
SACC Expenditure Savings	\$100,000 R	\$100,000
Eliminate additional funding for Employee Development/Certifications	\$400,000 R	\$400,000
Assumption of Savings from the FY 2015 Incentive Reinvestment Initiative	\$1,200,000 R	\$1,200,000

Adjustments to the FY 2015 and FY 2016 Advertised Multi-Year Budget

	FY 2015	FY 2016
Delay opening of Merrifield Human Services Center to December, 2014 based on construction schedule	\$400,000 NR	\$0
Delay opening of Providence Community Center to January, 2015 based on construction schedule. In addition staff will utilize existing transit options rather than purchasing a vehicle.	\$455,000 NR	\$0
Eliminate proposed increases to Athletic Services Fee. This will result in \$368,000 less for Turf Field Replacement.	\$0 R	\$0
Subtotal:	\$16,521,997	\$15,066,997

Balance	\$27,454,416	\$15,757,863
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<i>Funding Adjustments Recommended by Board:</i>		
Increase Operating transfer to FCPS by 1% to 3% in FY 2015	(\$17,169,887) R	(\$17,513,285)
Increase Operating transfer to FCPS by 1% to 3% in FY 2016	\$0 R	(\$17,684,984)
Accelerate reduction in employee contribution rate for Police Retirement (completing shift from 10% to 8.65%) which was included in the FY 2016 budget plan	(\$608,461) NR	\$0
Provide 1% across-the-board increase for Non-Uniformed General County Employees (and adjust scale)	(\$6,482,968) R	(\$6,482,968)
Fund Merit Increments for Uniformed Public Safety in FY 2015	(\$3,663,528) R	(\$7,029,778)
Fund Merit Increments for Uniformed Public Safety in FY 2016	\$0 R	(\$3,929,344)
Managed Reserve/Revenue Stabilization	\$470,428	(\$768,559)
Subtotal:	(\$27,454,416)	(\$53,408,918)

Final Remaining Balance/(Shortfall)	\$0	(\$37,651,055)
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County of Fairfax, Virginia

MEMORANDUM

DATE: April 10, 2014

TO: Board of Supervisors

FROM: Edward L. Long Jr.
County Executive

SUBJECT: Adjustments to FY 2015 Advertised Budget Plan (Add-On Package) and Impacts on the FY 2016 Budget

This package has been prepared to present the revenue and expenditure adjustments that have been identified since the preparation of the FY 2015 Advertised Budget Plan and the FY 2016 Budget Proposal. Based on the adjustments detailed in the FY 2015 Add-On package, there is no available FY 2015 General Fund balance and a \$10.24 million shortfall in FY 2016 based on the assumptions included in the multi-year budget plan.

Staff has reviewed General Fund revenue estimates based on the most up-to-date information and now recommends a decrease in FY 2014, FY 2015 and FY 2016 General Fund revenue estimates. Based on the *FY 2014 Third Quarter Review* presented to the Board on March 4, a net balance of \$3.80 million was available. However, as presented during the Board of Supervisors' Budget Committee meeting on April 1 and updated based on year-to-date receipts, FY 2014 revenues are projected to be down a total of \$3.80 million, leaving no available FY 2014 balance.

The FY 2015 Advertised Budget Plan identified an available General Fund balance of \$10.64 million in FY 2015. As a result of a number of revenue adjustments based on information received subsequent to the development of the budget, the FY 2015 General Fund available balance is eliminated. The FY 2015 adjustments include a \$6.0 million revenue reduction in Personal Property Tax based on lower than anticipated vehicle levy. In addition, a decrease of \$2.1 million in Sales Tax and \$2.6 million in Business, Professional, and Occupational License (BPOL) Taxes is consistent with adjustments made to the FY 2014 estimates to reflect lower than anticipated FY 2014 receipts. The FY 2015 revenue decrease in Sales and BPOL taxes is associated with the adjusted lower FY 2014 base. Details regarding these adjustments can be found in Attachment I.

In addition, the FY 2015 Advertised Budget Plan included an available FY 2016 General Fund balance of \$13.73 million. Given the current revenue status, no other administrative expenditure adjustments are included in the package except for the new capital funding of \$13.10 million

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Board of Supervisors

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Adjustments to FY 2015 Advertised Budget Plan (Add-On Package) and Impacts on the FY 2016 Budget

beginning in FY 2016 for the Fairfax County Public Schools (FCPS), which is based on the Joint School Board/County Board Infrastructure Financing Committee (IFC) Report approved by the Board of Supervisors on March 25 (Attachment II). The recurring funding will be provided by the County to offset expenses associated with FCPS facility Infrastructure Replacement and Upgrades program. As a result of the FY 2015 revenue adjustments, and the impact of the additional adjustment that is anticipated for FY 2016, there is a projected shortfall of \$10.24 million in FY 2016.

Multi-Year Budget: FY 2015 and FY 2016

Summary of Add-On	FY 2015	FY 2016
Balance from Advertised Budget	\$10.64 million	\$13.73 million
Revenue Reductions	(\$10.64) million	(\$10.87) million
<u>Funding to support Paydown Capital for FCPS</u>	<u>\$0</u>	<u>(\$13.10) million</u>
Net Available / (Shortfall)	\$0	(\$10.24) million

A summary of Consideration Items as of April 8, 2014, which totals (\$34,035,000) and (39)/(39.0) FTE positions, is included in Attachment III. The FY 2016 impact of these Consideration Items is (\$32,135,000).

Additional information regarding Add-On adjustments is included in the following attachments:

Attachment I – Summary of General Fund Receipts

Attachment II – Administrative Adjustments

Attachment III – Consideration Items

**ATTACHMENT I
SUMMARY OF GENERAL FUND RECEIPTS**

FY 2014 Revenue Adjustments

Based on the *FY 2014 Third Quarter Review* presented to the Board on March 4, a net balance of \$3.80 million was available. However, as presented during the Board of Supervisors' Budget Committee meeting on April 1 and updated based on year-to-date receipts, FY 2014 revenues are projected to be down a total of \$3.80 million, leaving no available FY 2014 balance.

FY 2015 Revenue Adjustments

Revenue adjustments for FY 2015 are recommended in the categories discussed below. These adjustments represent a decrease of \$10.6 million and reflect information received subsequent to the development of the FY 2015 Advertised Budget Plan. The revenue adjustments include the \$6.0 million revenue reduction in Personal Property Tax noted during the County Executive's presentation of the FY 2015 budget on February 25, 2014 and the \$4.6 million revenue loss identified during the April 1, 2014 Budget Committee meeting. As a result, the General Fund available balance of \$10.6 million identified as part of the FY 2015 Advertised Budget Plan is eliminated. Revenue categories that are sensitive to economic change may require further adjustments during FY 2015. Economic conditions and the impact on these and all other revenue categories will be closely monitored throughout FY 2015.

PERSONAL PROPERTY TAX				
FY 2014 Revised	FY 2015 Advertised	FY 2015 Revised	FY 2015 Increase/ (Decrease)	Percent Change
\$555,361,644	\$569,886,876	\$563,918,957	(\$5,967,919)	(1.05%)

The FY 2015 revised estimate for Personal Property Tax receipts is \$563,918,957, a decrease of \$6.0 million from the FY 2015 Advertised Budget Plan estimate. This decrease is based on lower than anticipated vehicle levy. As part of the FY 2015 Advertised Budget Plan, the vehicle component, which comprises over 73 percent of the Personal Property levy, was expected to increase 3.2 percent based on preliminary analysis of vehicles in the County valued with information from the National Automobile Dealers Association (NADA). Based on final valuation of vehicles in the County as of January 1, 2014, the vehicle levy is expected to increase 1.8 percent, resulting in a revenue loss of \$6.0 million compared to the FY 2015 Advertised Budget Plan estimate.

LOCAL SALES TAX				
FY 2014 Revised	FY 2015 Advertised	FY 2015 Revised	FY 2015 Increase/ (Decrease)	Percent Change
\$163,622,176	\$169,451,850	\$167,358,651	(\$2,093,199)	(1.24%)

The FY 2015 revised estimate for Sales Tax receipts is \$167,358,651, a decrease of \$2.1 million from the FY 2015 Advertised Budget Plan estimate. This decrease is consistent with an adjustment made subsequent to the *FY 2014 Third Quarter Review* to reflect lower than anticipated FY 2014 Sales Tax receipts. As part of the *FY 2014 Third Quarter Review*, the Sales Tax estimate was lowered \$2.7 million based on receipts through February, reflecting a decrease of 1.1 percent from the FY 2013 level. Sales Tax receipts in March for retail purchases made in January were down 4.1 percent. Because of the March decline and the continued inclement weather in February and March, projected FY 2014 Sales Tax receipts are expected to be down \$1.4 million compared to the *FY 2014 Third Quarter Review* estimate, reflecting a 2.0 percent decrease from FY 2013. The projected 1.0 percent growth included in the FY 2015 Advertised Budget Plan for FY 2015 Sales Tax receipts has not been revised, but the \$2.1 million decrease in FY 2015 Sales Tax revenue is associated with the adjusted lower FY 2014 base.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX				
FY 2014 Revised	FY 2015 Advertised	FY 2015 Revised	FY 2015 Increase/ (Decrease)	Percent Change
\$152,687,577	\$157,732,010	\$155,152,381	(\$2,579,629)	(1.64%)

The FY 2015 revised estimate for Business, Professional, and Occupational License (BPOL) Taxes is \$155,152,381, a decrease of \$2.6 million from the FY 2015 Advertised Budget Plan estimate. This decrease is consistent with an adjustment made subsequent to the *FY 2014 Third Quarter Review* to reflect lower than anticipated FY 2014 BPOL tax receipts. As noted in the *FY 2014 Third Quarter Review*, little information was available concerning BPOL Taxes, since filings and payments were not due until March 1, with additional time required to process returns. Consequently, the FY 2014 BPOL estimate was not adjusted during the Third Quarter review. Based on the BPOL receipts currently processed, FY 2014 BPOL taxes are projected to be down \$3.5 million compared to the *FY 2014 Third Quarter Review* estimate, reflecting a decrease of 2.2 percent from the FY 2013 level. The \$2.6 million decrease in FY 2015 BPOL Tax revenue assumes that receipts will be up 1.6 percent in FY 2015 over the adjusted lower FY 2014 base.

FY 2016 Adjustments

The County Executive's Budget proposal included an available FY 2016 General Fund balance of \$13.73 million. The FY 2016 Forecast assumed a General Fund revenue growth rate of 3.7 percent. This rate of increase was based on a projected 2 percent growth in Personal Property Tax, a projected 2.5 percent growth in Sales and BPOL taxes, and moderate growth in other revenue categories. These FY 2016 revenue growth rates have not been revised, but because of the adjusted lower FY 2015 base, FY 2016 General Fund revenues are projected to be down \$10.87 million compared to the estimates included in the FY 2015 Advertised Budget Plan. As a result of the projected FY 2016 revenue loss, and the impact of additional adjustments of \$13.10 million detailed in Attachment II that are anticipated for FY 2016, there is a projected General Fund shortfall of \$10.24 million in FY 2016.

ATTACHMENT II
 ADMINISTRATIVE ADJUSTMENTS

Fairfax County Public Schools Capital Sinking Fund for Infrastructure Replacements and Upgrades		RECURRING
	FY 2015 Transfer	<u>\$0</u>
	Net Cost	<u>\$0</u>
	FY 2016 Transfer	<u>\$13,100,000</u>
	Net Cost	<u>\$13,100,000</u>

As a result of the Joint School Board/County Board Infrastructure Financing Committee (IFC) Report approved by the Board of Supervisors on March 25, 2014, an amount of \$13,100,000 is included for transfer to the Fairfax County Public Schools (FCPS) beginning in FY 2016 to offset expenses currently supported by school bonds for facility Infrastructure Replacement and Upgrades. FCPS has used an average of \$13.1 million in bond funding each year for the past five years to meet what is now termed Infrastructure Replacement and Upgrades. The Committee has recommended that both the County and Schools limit the practice of funding Infrastructure Replacement and Upgrades through bond or proffer funding. To transition to this new system of funding, the County will transfer \$13.1 million to the School Construction Fund annually, beginning in FY 2016. This transfer will fund, through paydown funding, capital replacement and upgrade requirements and will free up general obligation bond funding for large replacement or new capacity requirements. In addition, the Report recommends that both the County and Schools establish an Infrastructure Replacement and Upgrades Capital Sinking Fund as a new budgetary mechanism for funding these requirements. Principal funding for these projects would come from a joint commitment to devote a designated amount or percentage of carryover funds to the Capital Sinking Fund. This commitment would begin with the FY 2014 Carryover, and the Committee suggests “ramping up” over three to five years until the Boards reach a funding level of 20 percent of the unencumbered Carryover balance of both the County and Schools budget not needed for critical requirements. Both Boards agree that the School Board may need additional time to reach this goal based on the need to address the School system’s current structural budget imbalance.

ATTACHMENT III
SUMMARY OF FY 2015 CONSIDERATION ITEMS
as of April 8, 2014

#	Consideration Item	Requested By	Positions	Net Cost/(Savings)		
				Recurring	Non-Recurring	
1.	Reduce ACE Catalog mailings.	Herrity	0 / 0.0	(\$300,000)	\$0	
2.	Reduce positions associated with FOCUS implementation over two years by 25%.	Herrity	(7) / (7.0)	(\$1,000,000)	\$0	
3.	Eliminate the \$500,000 funding within the Environmental Improvement Program.	Herrity	0 / 0.0	\$0	(\$500,000)	
4.	Reduce communication positions over two years by 25%.	Herrity	(14) / (14.0)	(\$1,400,000)	\$0	
5.	Reduce administrative support.	Herrity	0 / 0.0 *	(\$12,000,000)	\$0	
6.	Reallocate revenues from the Wedgewood property.	Herrity	0 / 0.0	(\$4,000,000)	\$0	
7.	Privatize refuse collection.	Herrity	0 / 0.0	(\$1,000,000)	\$0	
8.	Reduce deputies in civil proceedings.	Herrity	(10) / (10.0)	(\$850,000)	\$0	
9.	Reduce the Contributory Fund by \$750,000.	Herrity	0 / 0.0	(\$750,000)	\$0	
10.	Eliminate the Consumer Affairs Branch.	Herrity	(7) / (7.0)	(\$635,000)	\$0	
11.	Realign the SACC program to attain budget neutrality.	Herrity	0 / 0.0	(\$9,000,000)	\$0	
12.	Delay the full staffing of the Providence Community Center.	Herrity	0 / 0.0	\$0	(\$1,400,000)	
13.	Eliminate the Environmental Coordinator position.	Herrity	(1) / (1.0)	(\$200,000)	\$0	
14.	Reduce ParkTakes mailings.	Herrity	0 / 0.0	(\$500,000)	\$0	
15.	Eliminate the \$500,000 funding for Energy Education and outreach parties.	Herrity	0 / 0.0	(\$500,000)	\$0	
16.	Begin to address the recruitment and retention issues within the Police Department as part of a comprehensive review due December 2014.	Herrity/ Hyland	0 / 0.0	\$0	\$0	
Subtotal FY 2015 Consideration Items as of April 8, 2014:				(39) / (39.0)	(\$32,135,000)	(\$1,900,000)

* The number of required position eliminations not clarified in the consideration item.

Total Consideration Items: (39)/(39.0) FTE Positions and Total Funding of (\$34,035,000)

The FY 2016 Impact of the Consideration Item list as of April 8, 2014 is (\$32,135,000)

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Room in the Fairfax County Government Center at Fairfax, Virginia, on Tuesday, April 29, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2015

BE IT RESOLVED that, pursuant to the provisions of Virginia Code § 58.1-3001, and after having first complied with the provisions of the Virginia Code §§ 15.2-2506 and 58.1-3321, the Board does hereby establish the tax levies for the fiscal budget year beginning July 1, 2014, and ending June 30, 2015, and calendar tax year beginning January 1, 2014 and ending December 31, 2014, as follows to wit:

COUNTY LEVIES

General provisions. The County property taxes are levied on each \$100.00 of assessed valuation of real estate and tangible personal property, excluding household furnishings, and including machinery and tools of mining, manufacturing, radio or television broadcasting, dairy, dry cleaning or laundry firms, and all personal property of research and development firms, in the County, including such property within the incorporated towns that are within the County. Except as otherwise stated herein, all such taxes are imposed generally pursuant with Virginia law on all taxable property throughout the County, including the incorporated towns therein, and the revenues derived from such levies shall be appropriated by the Board of Supervisors in accordance with Virginia law.

Real Estate*

On each \$100.00 of the assessed valuation of real estate and improvements on real estate in the County the tax rate shall be \$1.090

*Tax will be levied and collected in two semi-annual tax billings.

Commercial and Industrial Real Estate Tax for Transportation*

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate in the County the tax rate in support of transportation shall be an additional..... \$0.125

*Tax will be levied and collected in two semi-annual tax billings.

Personal Property

On each \$100.00 of assessed valuation of tangible personal property, including all property separately classified by Virginia Code § 58.1-3503, the tax rate shall be \$4.57

Except for the following:

Mobile Homes

On each \$100.00 of assessed valuation of mobile homes, as separately classified by Virginia Code § 58.1-3506(A)(10), the tax rate shall be \$1.090

Machinery and Tools

On each \$100.00 of assessed valuation of machinery and tools, as separately classified by Virginia Code § 58.1-3507, the tax rate shall be \$4.57

Research and Development

On each \$100.00 of assessed valuation of tangible personal property used or employed in a research and development business, as separately classified by Virginia Code § 58.1-3506(A)(7), the tax rate shall be \$4.57

Certain Personal Property of Homeowner Associations

On each \$100.00 of assessed valuation of furniture, office, and maintenance equipment, exclusive of motor vehicles, which are owned and used by an organization whose real property is assessed in accordance with Virginia Code § 58.1-3284.1 and which is used by that organization for the purpose of maintaining or using the open or common space within a residential development as classified by Virginia Code § 58.1-3506(A)(24), the tax rate shall be \$0.01

Van Pools - Privately Owned Vans

On each \$100.00 of assessed valuation of privately owned vans, as separately classified by Virginia Code § 58.1-3506(A)(13), the tax rate shall be \$0.01

Privately owned vans means vans with a seating capacity of seven to fifteen persons used exclusively pursuant to a ridesharing agreement as defined in Virginia Code § 46.2-1400, and which have been certified as such by the Director of the Department of Tax Administration.

Motor Vehicles Owned by Members of a
Volunteer Rescue Squad or Volunteer Fire Department

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(15), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (15), shall be defined to mean one motor vehicle owned or leased by each member of a volunteer rescue squad or volunteer fire department which is regularly used by such members to respond to emergency calls and certified as such by the Chief or Head of the Volunteer Organization and the Department of Tax Administration.

Motor Vehicles Specially Equipped to Provide
Transportation for Physically Handicapped Individuals

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(14), the tax rate shall be..... \$0.01

Specially equipped means any vehicle which has been modified specifically for the purpose of transporting physically handicapped individuals and the vehicle is certified as such by the Director of the Department of Tax Administration.

Motor Vehicles Owned
By Certain Qualifying Elderly and Disabled Individuals

On each \$100.00 of assessed valuation of certain motor vehicles as classified by Virginia Code § 58.1-3506.1, the tax rate shall be \$0.01

Applies to one motor vehicle owned and used by certain elderly and disabled persons who qualify on the basis of income and net worth.

Motor Vehicles Owned
By Persons Who Have Been Appointed to Serve as Auxiliary Police Officers

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506(A)(20), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (20), shall be defined to mean one motor vehicle owned or leased by an Auxiliary Police Officer to respond to auxiliary police duties, subject to certification as required by the provisions of the authorizing statute.

Motor Vehicles Owned
By Persons Who Have Been Appointed to Serve as Auxiliary Deputy Sheriffs

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506 (A)(32), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A)(32), shall be defined to mean one motor vehicle owned or leased by an Auxiliary Deputy Sheriff to respond to auxiliary deputy sheriff duties, subject to certification as required by the provisions of the authorizing statute.

Aircraft and Flight Simulators

On each \$100.00 of assessed valuation of aircraft and flight simulators, as classified by Virginia Code § 58.1-3506(A)(2), (3), (4) and (5) the tax rate shall be \$0.01

Antique Motor Vehicles

On each \$100.00 of assessed valuation of antique motor vehicles, as separately classified by Virginia Code § 58.1-3506(A)(6), the tax rate shall be \$0.01

Antique motor vehicles or antique automobiles means every motor vehicle which was actually manufactured or designated by the manufacturer as a model manufactured in a calendar year not less than twenty-five years ago and is owned solely as a collector's item.

Boats

On each \$100.00 of assessed valuation of boats and watercraft, as classified by Virginia Code § 58.1-3506(A)(1), (12), (28), (29), (35) and (36) the tax rate shall be..... \$0.01

Motor Vehicles Owned By Qualified Disabled Veterans

On each \$100.00 of assessed valuation of motor vehicles, as classified by Virginia Code § 58.1-3506(A)(19), the tax rate shall be \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506(A)(19) shall be defined to mean one motor vehicle owned and regularly used by qualified disabled veterans, subject to certification as required by the provisions of the authorizing statute.

SANITARY DISTRICT LEVIES*

Local District 1A Lee

(Burgundy Village Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Local District 1A Lee in the County, the tax rate shall be \$0.02

Small District 1 Dranesville

(McLean Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 1 Dranesville in the County, the tax rate shall be \$0.023

Small District 5 Hunter Mill

(Reston Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 5 Hunter Mill in the County, the tax rate shall be \$0.047

*Tax will be levied and collected in two semi-annual tax billings.

Leaf Collection:

Small District 2 Braddock
Local District 1A11 Dranesville
Local District 1A21 Dranesville
Local District 1A22 Dranesville
Local District 1A61 Dranesville
Local District 1B1 Dranesville
Local District 1E Dranesville
Small District 3 Dranesville
Small District 7 Dranesville
Small District 8 Dranesville
Small District 10 Dranesville
Small District 12 Dranesville
Small District 15 Dranesville
Local District 1B Lee

Local District 1C Lee
Local District 1D Lee
Local District 1E Lee
Small District 1 Mason
Local District 1A Mason
Small District 2 Mason
Small District 4 Mason
Local District 7A Mason
Small District 9 Mason
Small District 10 Mason
Local District 1A Mount Vernon
Local District 1B Mount Vernon
Local District 1C Mount Vernon
Local District 1D Mount Vernon

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2015**

ATTACHMENT II

Leaf Collection (continued):

Local District 1E Mount Vernon
Small District 1 Providence
Small District 2 Providence

Small District 4 Providence
Small District 6 Providence
Small District 7 Providence
Small District 8 Providence

On each \$100.00 of assessed valuation of real estate within the boundaries of the above-numerated Districts in the County, the tax rate shall be \$0.015

On any real estate which is deleted from a sanitary district effective July 1, 2014, as a result of the contraction of such sanitary district, such real estate will be entitled to pro rata abatement from the amount of the annual charge hereby established for leaf collection.

On any real estate, which is added to a sanitary district effective July 1, 2014, as a result of either the creation or the enlargement of a sanitary district, such real estate will be charged a pro rata fee for the annual charge hereby established for leaf collection.

Refuse Service:

Small District 2 Braddock
Small District 3 Braddock
Local District 5A Hunter Mill
Small District 2 Hunter Mill
Small District 3 Hunter Mill
Local District 1A1 Dranesville
Local District 1A2 Dranesville
Local District 1A3 Dranesville
Local District 1A4 Dranesville
Local District 1A5 Dranesville
Local District 1A6 Dranesville
Local District 1A8 Dranesville
Local District 1A9 Dranesville
Local District 1A11 Dranesville
Local District 1A12 Dranesville
Local District 1A21 Dranesville
Local District 1A22 Dranesville
Local District 1A61 Dranesville
Local District 1B Dranesville
Local District 1B1 Dranesville
Local District 1B2 Dranesville
Local District 1E Dranesville
Small District 3 Dranesville
Small District 4 Dranesville
Small District 6 Dranesville
Small District 7 Dranesville
Small District 8 Dranesville
Small District 9 Dranesville
Small District 10 Dranesville
Small District 11 Dranesville
Small District 12 Dranesville
Small District 13 Dranesville
Small District 14 Dranesville
Small District 15 Dranesville
Small District 1 Lee
Local District 1A Lee
Local District 1B Lee
Local District 1C Lee

Local District 1D Lee
Local District 1E Lee
Small District 2 Lee
Small District 3 Lee
Small District 4 Lee
Small District 1 Mason
Local District 1A Mason
Local District 1B Mason
Local District 1C Mason
Local District 1D Mason
Local District 1F Mason
Small District 2 Mason
Small District 3 Mason
Small District 4 Mason
Small District 5 Mason
Small District 6 Mason
Small District 7 Mason
Small District 8 Mason
Local District 7A Mason
Small District 9 Mason
Small District 10 Mason
Small District 11 Mason
Small District 1 Mount Vernon
Local District 1A Mount Vernon
Local District 1B Mount Vernon
Local District 1C Mount Vernon
Local District 1D Mount Vernon
Local District 1E Mount Vernon
Small District 2 Mount Vernon
Local District 2A Mount Vernon
Local District 2B Mount Vernon
Small District 1 Providence
Local District 1A Providence
Local District 1B Providence
Small District 3 Providence
Small District 4 Providence
Small District 6 Providence
Small District 7 Providence

Refuse Service (continued):
Small District 8 Providence
Small District 9 Providence
Small District 11 Providence

Small District 12 Providence
Small District 13 Providence
Small District 4 Springfield
Small District 6 Springfield

On each single-family dwelling and on each unit of two-family dwellings, excluding apartments (garden through high-rise), multi-family condominiums (garden through high-rise), and/or other multi-unit dwelling type buildings, existing or under construction January 1, 2014, within the boundaries of the above enumerated Districts, a base annual charge of \$345.00 for refuse collection service to be added to the regular real estate tax bill, and that annual charge shall be subject to penalty and interest charges and becoming a lien against the property if not paid, in the same manner as any other real estate tax.

On any dwelling that is neither completed nor occupied by June 30, 2014, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to December 5, 2014, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is neither completed nor occupied by December 31, 2014, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to March 31, 2015, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is deleted from a sanitary district, as a result of the contraction of such sanitary district, the owner thereof will be entitled to relief in the amount of a pro rata portion of the base annual charge hereby established when service for refuse and recycling collection service is eliminated based on the service period.

On any dwelling that is added to a sanitary district, as a result of either the creation or the enlargement of a sanitary district or construction within the sanitary district, the owner thereof will be charged a pro rata portion of the base annual charge hereby established when service begins for refuse and recycling collection service based on the service period.

Water Service:

Small District One within Springfield District

On any lot within the district, an annual assessment of \$661 for thirty years commencing July 1, 1993. This annual assessment is for the purpose of providing water service to Clifton Forest, a group of homes located within the Lincoln-Lewis-Vannoy Conservation District.

Small District Three within Springfield District

On any lot within the district, an annual assessment of \$959 commencing January 1, 2003 and ending December 31, 2032. This annual assessment is for the purpose of providing water service to Colchester Road-Lewis Park, a group of 141 homes located within the Lincoln-Lewis-Vannoy Conservation District.

TRANSPORTATION IMPROVEMENT DISTRICT LEVIES*

State Route 28 Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of State Route 28 Transportation Improvement District, as specified by Virginia Code § 15.2-4607, the tax rate shall be \$0.18

Phase I Dulles Rail Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of Phase I Dulles Rail Transportation Improvement District, as specified by Virginia Code § 33.1-435, the tax rate shall be \$0.21

Phase II Dulles Rail Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of Phase II Dulles Rail Transportation Improvement District, as specified by Virginia Code § 33.1-435, the tax rate shall be \$0.20

*Tax will be levied and collected in two semi-annual tax billings.

SPECIAL SERVICE DISTRICT FOR THE CONTROL OF PEST INFESTATIONS*

On each \$100.00 of assessed valuation of real estate within Fairfax County, but exclusive of the Lake Barcroft Water Improvement District, within the service district established by Appendix I of the Fairfax County Code, the tax rate shall be \$0.0010

*Tax will be levied and collected in two semi-annual tax billings.

SPECIAL SERVICE DISTRICT FOR STORMWATER MANAGEMENT*

On each \$100.00 of assessed valuation of real estate within Fairfax County, within the service district, the tax rate shall be \$0.0225

*Tax will be levied and collected in two semi-annual tax billings.

SPECIAL SERVICE DISTRICT FOR TYSONS*

On each \$100.00 of assessed valuation of real estate within Fairfax County, within the service district, the tax rate shall be \$0.04

*Tax will be levied and collected in two semi-annual tax billings.

SERVICE CHARGES FOR AMBULANCE TRANSPORT SERVICE

Pursuant to Fairfax County Code § 4-26-1, each person being transported by any emergency medical services vehicle that is operated or maintained by the County or for which a permit has been issued to the County by the Virginia Office of Emergency Medical Services will be charged (1) a service fee of \$500 for Basic Life Support transport (BLS), (2) \$650 for Advanced Life Support, level 1 transport (ALS1), (3) \$800 for Advanced Life Support, level 2 transport (ALS2), and (4) \$12.00 per mile for ground transport mileage. The term "emergency medical services vehicle" has the definition specified in Virginia Code § 32.1-111.1.

GIVEN under my hand this _____ day of April, 2014

By: _____
Catherine A. Chianese
Clerk to the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2014 - June 30, 2015
Supported by the FY 2015 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 29, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that the following appropriations are hereby made for the twelve (12) month period ending June 30, 2015 and be it further resolved that no money shall be drawn from the Treasury of the County nor shall any obligations for the expenditure of money be incurred, except pursuant to this appropriation resolution, or pursuant to such supplemental appropriation as may be made by this Board.

Appropriate to:

Fund 10001 - General Fund

AGENCY

01	Board of Supervisors		
	Compensation	\$4,704,254	
	Operating Expenses	\$571,950	
			\$5,276,204
02	Office of the County Executive		
	Compensation	\$5,955,318	
	Operating Expenses	\$723,719	
			\$6,679,037
04	Department of Cable and Consumer Services		
	Compensation	\$1,280,308	
	Operating Expenses	\$3,479,369	
	Work Performed for Others	(\$3,110,987)	
			\$1,648,690
06	Department of Finance		
	Compensation	\$3,924,690	
	Operating Expenses	\$5,205,634	
	Work Performed for Others	(\$751,697)	
			\$8,378,627
08	Facilities Management Department		
	Compensation	\$12,486,568	
	Operating Expenses	\$50,751,753	
	Work Performed for Others	(\$9,025,083)	
			\$54,213,238
11	Department of Human Resources		
	Compensation	\$6,000,326	
	Operating Expenses	\$1,324,028	
			\$7,324,354

Fund 10001 - General Fund**AGENCY**

12	Department of Purchasing and Supply Management	
	Compensation	\$3,283,943
	Operating Expenses	\$1,624,640
	Work Performed for Others	(\$288,803)
		<u>\$4,619,780</u>
13	Office of Public Affairs	
	Compensation	\$1,404,259
	Operating Expenses	\$128,281
	Work Performed for Others	(\$239,882)
		<u>\$1,292,658</u>
15	Office of Elections	
	Compensation	\$3,012,564
	Operating Expenses	\$953,537
		<u>\$3,966,101</u>
16	Economic Development Authority	
	Compensation	\$3,427,831
	Operating Expenses	\$3,908,092
		<u>\$7,335,923</u>
17	Office of the County Attorney	
	Compensation	\$6,563,204
	Operating Expenses	\$408,046
	Work Performed for Others	(\$466,522)
		<u>\$6,504,728</u>
20	Department of Management and Budget	
	Compensation	\$4,355,322
	Operating Expenses	\$200,309
		<u>\$4,555,631</u>
25	Business Planning and Support	
	Compensation	\$1,509,263
	Operating Expenses	\$168,588
	Work Performed for Others	(\$702,564)
		<u>\$975,287</u>
26	Office of Capital Facilities	
	Compensation	\$11,194,108
	Operating Expenses	\$9,199,294
	Work Performed for Others	(\$7,197,951)
		<u>\$13,195,451</u>
31	Land Development Services	
	Compensation	\$18,781,799
	Operating Expenses	\$4,172,108
	Work Performed for Others	(\$216,868)
		<u>\$22,737,039</u>
35	Department of Planning and Zoning	
	Compensation	\$9,692,606
	Operating Expenses	\$694,486
		<u>\$10,387,092</u>

Fund 10001 - General Fund**AGENCY**

36	Planning Commission		
	Compensation	\$660,870	
	Operating Expenses	\$29,263	
			<u>\$690,133</u>
37	Office of the Financial and Program Auditor		
	Compensation	\$325,708	
	Operating Expenses	\$32,166	
			<u>\$357,874</u>
38	Department of Housing and Community Development		
	Compensation	\$4,565,940	
	Operating Expenses	\$2,353,572	
	Work Performed for Others	(\$512,500)	
			<u>\$6,407,012</u>
39	Office of Human Rights and Equity Programs		
	Compensation	\$1,418,225	
	Operating Expenses	\$120,045	
			<u>\$1,538,270</u>
40	Department of Transportation		
	Compensation	\$8,501,038	
	Operating Expenses	\$479,037	
	Work Performed for Others	(\$1,337,757)	
			<u>\$7,642,318</u>
41	Civil Service Commission		
	Compensation	\$349,442	
	Operating Expenses	\$66,536	
			<u>\$415,978</u>
51	Fairfax County Park Authority		
	Compensation	\$22,421,608	
	Operating Expenses	\$4,829,283	
	Work Performed for Others	(\$3,726,605)	
			<u>\$23,524,286</u>
52	Fairfax County Public Library		
	Compensation	\$21,801,666	
	Operating Expenses	\$6,026,831	
			<u>\$27,828,497</u>
57	Department of Tax Administration		
	Compensation	\$17,329,834	
	Operating Expenses	\$5,702,183	
			<u>\$23,032,017</u>
67	Department of Family Services		
	Non-Pay Employee Benefits	\$628	
	Compensation	\$87,003,079	
	Operating Expenses	\$103,288,106	
	Work Performed for Others	(\$534,749)	
			<u>\$189,757,064</u>

Fund 10001 - General Fund**AGENCY**

68	Department of Administration for Human Services	
	Compensation	\$11,198,918
	Operating Expenses	\$1,483,620
	Work Performed for Others	(\$64,143)
		<u>\$12,618,395</u>
70	Department of Information Technology	
	Compensation	\$22,508,802
	Operating Expenses	\$15,767,304
	Work Performed for Others	(\$6,791,873)
		<u>\$31,484,233</u>
71	Health Department	
	Compensation	\$36,638,959
	Operating Expenses	\$16,620,295
		<u>\$53,259,254</u>
73	Office to Prevent and End Homelessness	
	Compensation	\$798,223
	Operating Expenses	\$11,492,661
		<u>\$12,290,884</u>
79	Department of Neighborhood and Community Services	
	Compensation	\$16,778,427
	Operating Expenses	\$19,772,889
	Work Performed for Others	(\$8,695,208)
		<u>\$27,856,108</u>
80	Circuit Court and Records	
	Non-Pay Employee Benefits	\$1,096
	Compensation	\$8,657,225
	Operating Expenses	\$1,997,480
		<u>\$10,655,801</u>
81	Juvenile and Domestic Relations District Court	
	Compensation	\$19,375,806
	Operating Expenses	\$2,164,783
		<u>\$21,540,589</u>
82	Office of the Commonwealth's Attorney	
	Compensation	\$3,407,316
	Operating Expenses	\$122,384
		<u>\$3,529,700</u>
85	General District Court	
	Compensation	\$1,274,759
	Operating Expenses	\$961,772
		<u>\$2,236,531</u>
87	Unclassified Administrative Expenses (Public Works)	
	Operating Expenses	\$3,581,592
	Work Performed for Others	(\$166,030)
	Capital Outlay	\$66,000
		<u>\$3,481,562</u>

Fund 10001 - General Fund**AGENCY**

87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	<u>(\$1,200,000)</u>
		(\$1,200,000)
89	Employee Benefits	
	Non-Pay Employee Benefits	\$2,088,501
	Benefits	\$312,770,193
	Operating Expenses	\$1,387,850
	Work Performed for Others	<u>(\$848,718)</u>
		\$315,397,826
90	Police Department	
	Compensation	\$154,276,752
	Operating Expenses	\$25,910,405
	Work Performed for Others	<u>(\$697,406)</u>
		\$179,489,751
91	Office of the Sheriff	
	Compensation	\$53,956,925
	Operating Expenses	<u>\$9,777,197</u>
		\$63,734,122
92	Fire and Rescue Department	
	Compensation	\$156,408,911
	Operating Expenses	\$26,311,047
	Capital Outlay	<u>\$69,017</u>
		\$182,788,975
93	Office of Emergency Management	
	Compensation	\$1,282,338
	Operating Expenses	<u>\$569,104</u>
		\$1,851,442
97	Department of Code Compliance	
	Compensation	\$3,548,541
	Operating Expenses	<u>\$538,330</u>
		\$4,086,871

Fund 50000 - Federal/State Grants**AGENCY**

87	Unclassified Administrative Expenses (Nondepartmental)	
	Grant Expenditures	<u>\$100,394,265</u>
		\$100,394,265

FUND

10020	Consolidated Community Funding Pool		
	Operating Expenses	\$10,611,143	
		<u>\$10,611,143</u>	
10030	Contributory Fund		
	Operating Expenses	\$14,744,665	
		<u>\$14,744,665</u>	
10040	Information Technology		
	IT Projects	\$6,752,000	
		<u>\$6,752,000</u>	
20000	Consolidated Debt Service		
	Bond Expenses	\$316,009,005	
		<u>\$316,009,005</u>	
30000	Metro Operations and Construction		
	County Services	\$36,156,089	
		<u>\$36,156,089</u>	
30010	General Construction and Contributions		
	Capital Projects	\$23,183,981	
		<u>\$23,183,981</u>	
30020	Capital Renewal Construction		
	Capital Projects	\$2,700,000	
		<u>\$2,700,000</u>	
30060	Pedestrian Walkway Improvements		
	Capital Projects	\$300,000	
		<u>\$300,000</u>	
30300	The Penny for Affordable Housing		
	Capital Projects	\$16,478,400	
		<u>\$16,478,400</u>	
40000	County Transit Systems		
	Operating Expenses	\$89,958,672	
	Capital Outlay	\$8,300,000	
		<u>\$98,258,672</u>	
40010	County and Regional Transportation Projects		
	Compensation	\$4,366,920	
	Benefits	\$492,463	
	Operating Expenses	\$2,436,236	
	Capital Projects	\$59,892,152	
	Bond Expenses	\$4,145,463	
		<u>\$71,333,234</u>	

FUND

40030	Cable Communications		
	Compensation	\$4,298,384	
	Benefits	\$1,547,539	
	Operating Expenses	\$3,572,096	
	Capital Outlay	\$450,000	
			\$9,868,019
40040	Fairfax-Falls Church Community Services Board		
	Compensation	\$70,664,285	
	Benefits	\$25,880,514	
	Operating Expenses	\$56,780,222	
	Work Performed for Others	(\$1,173,974)	
			\$152,151,047
40050	Reston Community Center		
	Compensation	\$4,000,765	
	Benefits	\$1,358,329	
	Operating Expenses	\$3,144,851	
	Capital Projects	\$130,000	
			\$8,633,945
40060	McLean Community Center		
	Non-Pay Employee Benefits	\$3,900	
	Compensation	\$2,203,414	
	Benefits	\$788,118	
	Operating Expenses	\$2,446,291	
	Capital Projects	\$804,739	
			\$6,246,462
40070	Burgundy Village Community Center		
	Non-Pay Employee Benefits	\$21	
	Compensation	\$18,242	
	Benefits	\$1,343	
	Operating Expenses	\$25,625	
			\$45,231
40080	Integrated Pest Management Program		
	Non-Pay Employee Benefits	\$494	
	Compensation	\$1,004,934	
	Benefits	\$295,311	
	Operating Expenses	\$1,827,353	
			\$3,128,092
40090	E-911		
	Compensation	\$15,674,766	
	Benefits	\$7,053,011	
	Operating Expenses	\$13,560,440	
	IT Projects	\$8,507,552	
			\$44,795,769

FUND

40100 Stormwater Services	
Compensation	\$11,861,573
Benefits	\$5,396,277
Operating Expenses	\$2,441,995
Work Performed for Others	(\$2,214,599)
Capital Outlay	\$737,800
Capital Projects	\$29,961,954
	<hr/>
	\$48,185,000
40110 Dulles Rail Phase I Transportation Improvement District	
Bond Expenses	\$17,454,463
	<hr/>
	\$17,454,463
40120 Dulles Rail Phase II Transportation Improvement District	
Bond Expenses	\$500,000
	<hr/>
	\$500,000
40130 Leaf Collection	
Operating Expenses	\$2,139,182
Capital Outlay	\$48,000
	<hr/>
	\$2,187,182
40140 Refuse Collection and Recycling Operations	
Non-Pay Employee Benefits	\$76,151
Compensation	\$7,988,361
Benefits	\$3,478,186
Operating Expenses	\$9,025,182
Work Performed for Others	(\$1,319,509)
Capital Outlay	\$2,265,000
	<hr/>
	\$21,513,371
40150 Refuse Disposal	
Non-Pay Employee Benefits	\$150,000
Compensation	\$8,498,347
Benefits	\$3,044,161
Operating Expenses	\$39,313,194
Work Performed for Others	(\$778,337)
Capital Outlay	\$1,788,794
Capital Projects	\$1,000,000
	<hr/>
	\$53,016,159
40160 Energy Resource Recovery (ERR) Facility	
Non-Pay Employee Benefits	\$900
Compensation	\$680,239
Benefits	\$299,788
Operating Expenses	\$20,534,612
	<hr/>
	\$21,515,539

FUND

40170	I-95 Refuse Disposal	
	Non-Pay Employee Benefits	\$21,473
	Compensation	\$2,808,605
	Benefits	\$907,033
	Operating Expenses	\$4,438,591
	Capital Outlay	\$105,000
	Capital Projects	\$1,000,000
		<hr/>
		\$9,280,702
40300	Housing Trust	
	Capital Projects	\$639,972
		<hr/>
		\$639,972
40330	Elderly Housing Programs	
	Compensation	\$707,963
	Benefits	\$222,656
	Operating Expenses	\$2,416,168
		<hr/>
		\$3,346,787
40360	Homeowner and Business Loan Programs	
	Operating Expenses	\$2,230,085
		<hr/>
		\$2,230,085
50800	Community Development Block Grant	
	Grant Expenditures	\$4,750,027
		<hr/>
		\$4,750,027
50810	HOME Investment Partnership Grant	
	Grant Expenditures	\$1,417,514
		<hr/>
		\$1,417,514
60000	County Insurance	
	Non-Pay Employee Benefits	\$14,170,000
	Compensation	\$1,081,538
	Benefits	\$364,593
	Operating Expenses	\$8,884,604
	Work Performed for Others	(\$250,000)
		<hr/>
		\$24,250,735
60010	Department of Vehicle Services	
	Non-Pay Employee Benefits	\$125,000
	Compensation	\$16,557,727
	Benefits	\$4,712,524
	Operating Expenses	\$49,491,036
	Capital Outlay	\$12,862,142
		<hr/>
		\$83,748,429

FUND

60020	Document Services		
	Compensation	\$696,948	
	Benefits	\$241,785	
	Operating Expenses	\$5,027,730	
	Capital Outlay	\$40,000	
			\$6,006,463
60030	Technology Infrastructure Services		
	Compensation	\$5,507,281	
	Benefits	\$1,868,189	
	Operating Expenses	\$24,531,559	
	Capital Outlay	\$5,081,668	
			\$36,988,697
60040	Health Benefits		
	Non-Pay Employee Benefits	\$163,793,368	
	Compensation	\$122,500	
	Benefits	\$20,648	
	Operating Expenses	\$2,240,852	
	Capital Outlay	\$10,000	
			\$166,187,368
69010	Sewer Operation and Maintenance		
	Non-Pay Employee Benefits	\$216,423	
	Compensation	\$19,830,683	
	Benefits	\$8,849,437	
	Operating Expenses	\$66,919,599	
	Work Performed for Others	(\$345,468)	
	Capital Outlay	\$2,452,460	
			\$97,923,134
69020	Sewer Bond Parity Debt Service		
	Bond Expenses	\$21,909,094	
			\$21,909,094
69040	Sewer Bond Subordinate Debt Service		
	Bond Expenses	\$26,512,623	
			\$26,512,623
69300	Sewer Construction Improvements		
	Capital Projects	\$83,693,176	
			\$83,693,176
70000	Route 28 Taxing District		
	Operating Expenses	\$10,707,629	
			\$10,707,629
70040	Mosaic District Community Development Authority		
	Bond Expenses	\$3,882,012	
			\$3,882,012

FUND

73000	Employees' Retirement Trust		
	Non-Pay Employee Benefits	\$956	
	Compensation	\$1,649,227	
	Benefits	\$723,973	
	Operating Expenses	\$296,987,549	
			\$299,361,705
73010	Uniformed Employees Retirement Trust		
	Non-Pay Employee Benefits	\$205	
	Compensation	\$353,408	
	Benefits	\$155,139	
	Operating Expenses	\$101,786,669	
			\$102,295,421
73020	Police Retirement Trust		
	Non-Pay Employee Benefits	\$205	
	Compensation	\$353,408	
	Benefits	\$155,139	
	Operating Expenses	\$72,303,399	
			\$72,812,151
73030	OPEB Trust		
	Non-Pay Employee Benefits	\$118	
	Compensation	\$87,716	
	Benefits	\$25,750	
	Operating Expenses	\$9,062,456	
			\$9,176,040

GIVEN under my hand this _____ of April, 2014

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2014 - June 30, 2015
Supported by the FY 2015 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 29, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that the following appropriations are hereby made for the twelve (12) month period ending June 30, 2015 and be it further resolved that no money shall be drawn from the Treasury of the County nor shall any obligations for the expenditure of money be incurred, except pursuant to this appropriation resolution, or pursuant to such supplemental appropriation as may be made by this Board.

Appropriate to:

Schools

FUND

S10000	Public School Operating	
	Operating Expenditures	\$2,441,529,288
S31000	Public School Construction	
	Capital Projects	\$162,724,928
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$91,401,235
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$9,696,824
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$64,954,989
S60000	Public School Insurance	
	Operating Expenditures	\$23,369,886
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$418,370,805
S63000	Public School Central Procurement	
	Operating Expenditures	\$6,500,000
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$203,081,017
S71100	Public School OPEB Trust	
	Operating Expenditures	\$27,299,452

GIVEN under my hand this _____ of April, 2014

By: _____

Catherine A. Chianese
 Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2015

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax County, Virginia on April 29, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

For the Purposes of Fiscal Planning, the FY 2015 Budget Plan for the County of Fairfax, is hereby adopted as proposed with the following changes:

GENERAL FUND REQUIREMENTS AND RESOURCES

REQUIREMENTS:

Total Advertised General Fund Expenditures	\$1,361,286,419
Net Change to Advertised Expenditures	<u>\$4,098,914</u>
Approved General Fund Expenditures	\$1,365,385,333
Total Advertised Transfers from the General Fund	\$2,343,108,157
Net Change to Advertised Transfers Out	<u>\$7,870,485</u>
Approved Transfers from the General Fund	\$2,350,978,642
Advertised General Fund Total Requirements	\$3,704,394,576
Plus: Net Change in Expenditures	\$4,098,914
Plus: Net Change in Transfers Out	<u>\$7,870,485</u>
Approved General Fund Disbursements	\$3,716,363,975
Advertised General Fund Ending Balance	\$122,426,519
Net Change to Advertised Ending Balance	<u>(\$40,401,360)</u>
Approved General Fund Ending Balance	\$82,025,159
Approved General Fund Total Requirements	\$3,798,389,134

RESOURCES:

Advertised General Fund Beginning Balance	\$110,967,311
Net Change to Advertised General Fund Beginning Balance	<u>(\$29,290,185)</u>
Approved General Fund Beginning Balance	\$81,677,126
Total Advertised General Fund Receipts	\$3,707,705,268
Net Change to Advertised Receipts	<u>\$858,224</u>
Approved General Fund Receipts	\$3,708,563,492
Total Advertised Transfers into the General Fund	\$8,148,516
Net Change to Advertised Transfers In	<u>\$0</u>
Approved Transfers to the General Fund	\$8,148,516
Approved Total General Fund Resources	\$3,798,389,134

SUMMARY OF ALL FUNDS:

Total Advertised Expenditures	\$6,954,792,008
Net Change to Advertised Expenditures	<u>\$12,803,246</u>
Total Approved Funds	\$6,967,595,254
Total Advertised Estimated Resources	\$6,954,792,008
Net Change to Advertised Resources	<u>\$12,803,246</u>
Total Approved Estimated Resources	\$6,967,595,254

GIVEN under my hand this _____ day of April, 2014

By: _____
Catherine A. Chianese
Clerk to the Board of Supervisors

**FY 2015 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND**

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$209,439,502	\$87,778,641	\$182,807,766	\$110,967,311	\$81,677,126	(\$101,130,640)	(55.32%)
Revenue							
Real Property Taxes	\$2,123,406,700	\$2,207,982,016	\$2,216,599,964	\$2,342,831,045	\$2,353,636,574	\$137,036,610	6.18%
Personal Property Taxes ²	353,633,268	336,067,422	354,308,292	368,833,524	362,992,495	8,684,203	2.45%
General Other Local Taxes	530,960,414	526,607,627	514,082,518	502,081,550	497,075,274	(17,007,244)	(3.31%)
Permit, Fees & Regulatory Licenses	38,201,352	36,870,254	38,688,569	39,438,395	39,438,395	749,826	1.94%
Fines & Forfeitures	14,131,523	14,863,219	14,217,784	14,235,071	14,235,071	17,287	0.12%
Revenue from Use of Money & Property	17,511,082	16,936,422	14,963,799	14,221,937	14,221,937	(741,862)	(4.96%)
Charges for Services	72,674,073	72,690,493	74,509,001	76,479,473	77,379,473	2,870,472	3.85%
Revenue from the Commonwealth ²	301,125,920	306,918,671	305,233,268	306,785,768	306,785,768	1,552,500	0.51%
Revenue from the Federal Government	31,152,805	25,676,086	26,327,725	27,473,750	27,473,750	1,146,025	4.35%
Recovered Costs/Other Revenue	15,297,940	14,935,437	15,030,165	15,324,755	15,324,755	294,590	1.96%
Total Revenue	\$3,498,095,077	\$3,559,547,647	\$3,573,961,085	\$3,707,705,268	\$3,708,563,492	\$134,602,407	3.77%
Transfers In							
Fund 20000 Consolidated Debt Service	\$0	\$8,000,000	\$8,000,000	\$0	\$0	(\$8,000,000)	(100.00%)
Fund 40000 County Transit Systems	0	4,000,000	4,000,000	0	0	(4,000,000)	(100.00%)
Fund 40030 Cable Communications	4,270,457	4,145,665	4,145,665	3,148,516	3,148,516	(997,149)	(24.05%)
Fund 40080 Integrated Pest Management	0	138,000	138,000	138,000	138,000	0	0.00%
Fund 40100 Stormwater Services	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	0	535,000	535,000	535,000	535,000	0	0.00%
Fund 40150 Refuse Disposal	2,500,000	535,000	535,000	535,000	535,000	0	0.00%
Fund 40160 Energy Resource Recovery (ERR) Facility	0	42,000	42,000	42,000	42,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	0	175,000	175,000	175,000	175,000	0	0.00%
Fund 60010 Department of Vehicle Services	0	1,224,931	1,224,931	0	0	(1,224,931)	(100.00%)
Fund 60030 Technology Infrastructure Services	0	1,500,000	1,500,000	0	0	(1,500,000)	(100.00%)
Fund 69010 Sewer Operation and Maintenance	0	1,800,000	1,800,000	1,800,000	1,800,000	0	0.00%
Fund 80000 Park Revenue	0	775,000	775,000	775,000	775,000	0	0.00%
Total Transfers In	\$6,770,457	\$23,870,596	\$23,870,596	\$8,148,516	\$8,148,516	(\$15,722,080)	(65.86%)
Total Available	\$3,714,305,036	\$3,671,196,884	\$3,780,639,447	\$3,826,821,095	\$3,798,389,134	\$17,749,687	0.47%
Direct Expenditures							
Personnel Services	\$695,634,681	\$722,847,458	\$728,453,314	\$745,806,755	\$752,065,675	\$23,612,361	3.24%
Operating Expenses	334,794,913	333,347,232	369,890,062	347,535,949	343,701,293	(26,188,769)	(7.08%)
Recovered Costs	(41,253,899)	(44,575,824)	(43,377,678)	(44,576,928)	(44,526,628)	(1,148,950)	2.65%
Capital Equipment	1,240,331	220,968	1,957,715	190,017	135,017	(1,822,698)	(93.10%)
Fringe Benefits	278,906,707	297,561,471	298,051,727	312,330,626	314,009,976	15,958,249	5.35%
Total Direct Expenditures	\$1,269,322,733	\$1,309,401,305	\$1,354,975,140	\$1,361,286,419	\$1,365,385,333	\$10,410,193	0.77%
Transfers Out							
Fund S10000 School Operating	\$1,683,322,285	\$1,716,988,731	\$1,716,988,731	\$1,751,328,506	\$1,768,498,393	\$51,509,662	3.00%
Fund 10010 Revenue Stabilization	1,680,445	0	2,769,177	1,031,348	1,031,348	(1,737,829)	(62.76%)
Fund 10020 Consolidated Community Funding Pool	9,867,755	9,867,755	9,867,755	10,611,143	10,611,143	743,388	7.53%
Fund 10030 Contributory Fund	15,683,588	13,370,975	14,370,975	15,361,234	14,720,884	349,909	2.43%
Fund 10040 Information Technology	14,281,579	2,913,280	9,763,280	7,351,260	3,743,760	(6,019,520)	(61.65%)
Fund 20000 County Debt Service	116,853,073	118,797,992	118,797,992	133,742,157	133,742,157	14,944,165	12.58%

**FY 2015 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND**

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Incl/(Dec) Over Revised	% Incl/(Dec) Over Revised
Transfers Out (Cont.)							
Fund 20001 School Debt Service	164,757,064	172,367,649	172,367,649	177,141,176	177,141,176	4,773,527	2.77%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	16,554,569	11,933,202	22,136,497	18,718,981	18,183,981	(3,952,516)	(17.86%)
Fund 30020 Capital Renewal Construction	0	0	5,000,000	8,000,000	2,700,000	(2,300,000)	(46.00%)
Fund 30050 Transportation Improvements	200,000	0	200,000	0	0	(200,000)	(100.00%)
Fund 30060 Pedestrian Walkway Improvements	300,000	100,000	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	0	0	0	0	-
Fund 30080 Commercial Revitalization Program	950,000	0	0	0	0	0	-
Fund 30300 The Penny for Affordable Housing	1,058,750	0	0	0	0	0	-
Fund 30310 Housing Assistance Program	0	0	0	0	0	0	-
Fund 40000 County Transit Systems	36,547,739	34,547,739	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	109,610,515	109,233,258	110,081,034	112,570,435	113,316,215	3,235,181	2.94%
Fund 40090 E-911	15,256,778	17,051,691	17,279,271	0	0	(17,279,271)	(100.00%)
Fund 40330 Elderly Housing Programs	2,043,297	1,852,376	1,864,271	1,862,125	1,869,683	5,412	0.29%
Fund 50000 Federal/State Grants	5,244,241	5,057,965	5,459,853	5,208,464	5,208,464	(251,389)	(4.60%)
Fund 50800 Community Development Block Grant	0	0	0	0	0	0	-
Fund 60000 County Insurance	22,094,372	21,017,317	58,693,414	23,226,489	23,240,005	(35,453,409)	(60.40%)
Fund 60020 Document Services	2,398,233	2,398,233	2,407,383	2,398,233	2,398,233	(9,150)	(0.38%)
Fund 60040 Health Benefits	4,000,000	0	1,600,000	0	0	(1,600,000)	(100.00%)
Fund 73030 OPEB Trust	28,000,000	28,000,000	28,000,000	28,000,000	28,000,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	171,958	171,958	193,864	410,571	427,165	233,301	120.34%
Total Transfers Out	\$2,262,174,537	\$2,276,968,417	\$2,343,987,181	\$2,343,108,157	\$2,350,978,642	\$6,991,461	0.30%
Total Disbursements	\$3,531,497,270	\$3,586,369,722	\$3,698,962,321	\$3,704,394,576	\$3,716,363,975	\$17,401,654	0.47%
Total Ending Balance	\$182,807,766	\$84,827,162	\$81,677,126	\$122,426,519	\$82,025,159	\$348,033	0.43%
Less:							
Managed Reserve	\$71,884,864	\$71,727,394	\$73,979,246	\$74,087,892	\$74,327,279	\$348,033	0.47%
Reserve for State/Federal Reductions and Federal Sequestration Cuts ³	8,099,768	8,099,768	7,697,880	7,697,880	7,697,880	0	0.00%
Litigation Reserve ⁴	5,000,000	5,000,000		30,000,000		0	-
Transportation Reserve ⁵	538,344					0	-
Reserve for FY 2014 Budget Development ⁶	742,333					0	-
FY 2012 Audit Adjustments ⁷	1,513,332					0	-
FY 2013 Audit Adjustments ⁸	1,469,450					0	-
Reserve for Board Consideration ⁹				10,640,747		0	-
Total Available	\$93,559,675	\$0	\$0	\$0	\$0	\$0	-

**FY 2015 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND**

FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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¹ The *FY 2014 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 22, 2014 on the *FY 2014 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the FY 2015 Adopted Budget Plan volumes.

² Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

³ As part the *FY 2012 Carryover Review*, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed *FY 2013 Carryover Review*, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of their deliberations on the *FY 2013 Carryover Review*, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

⁴ As part of the *FY 2012 Carryover Review*, an amount of \$5,000,000 was set aside in reserve to address the impact of a number of potential refunds resulting from pending tax appeals. As a result of revised projections of the timing of the litigation requirements, this reserve was increased by \$25,000,000 to \$30,000,000. As part of the *FY 2014 Third Quarter Review*, this reserve was transferred to Fund 60000, County Insurance.

⁵ As part of the *FY 2012 Carryover Review*, an amount of \$538,344 was set aside in reserve for transportation requirements. This reserve was utilized to balance the FY 2014 budget.

⁶ As part of the *FY 2012 Carryover Review*, an amount of \$742,333 was set aside in reserve for FY 2014 budget development. This reserve was utilized to balance the FY 2014 budget.

⁷ As a result of FY 2012 audit adjustments, an amount of \$1,513,332 was available to be held in reserve in FY 2013 and was utilized to balance the FY 2014 budget.

⁸ As a result of FY 2013 audit adjustments, an amount of \$1,469,450 was available to be held in reserve in FY 2014 and was utilized as part of the *FY 2014 Third Quarter Review*.

⁹ As part of the *FY 2015 Advertised Budget Plan*, an amount of \$10,640,747 was set aside in reserve for Board consideration during their deliberations on the FY 2015 budget. As a result of a number of revenue adjustments based on information received subsequent to the development of the budget, this reserve was eliminated. Details regarding these revenue adjustments were included in the April 10, 2014 Add-On Package presented to the Board of Supervisors.

FY 2015 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services							
01 Board of Supervisors	\$4,554,679	\$5,171,389	\$5,224,936	\$5,228,716	\$5,276,204	\$51,268	0.98%
02 Office of the County Executive	5,729,428	6,420,926	6,580,974	6,618,317	6,679,037	98,063	1.49%
04 Department of Cable and Consumer Services	1,051,877	955,853	984,943	961,598	972,263	(12,680)	(1.29%)
06 Department of Finance	9,199,738	8,387,352	9,035,310	8,344,793	8,378,627	(656,683)	(7.27%)
11 Department of Human Resources	7,560,035	7,190,025	7,568,287	7,272,195	7,324,354	(243,933)	(3.22%)
12 Department of Purchasing and Supply Management	4,801,328	4,411,712	4,673,546	4,662,202	4,619,780	(53,766)	(1.15%)
13 Office of Public Affairs	1,164,637	1,261,248	1,349,398	1,277,942	1,292,658	(56,740)	(4.20%)
15 Office of Elections	3,558,962	3,695,935	3,737,406	3,953,177	3,966,101	228,695	6.12%
17 Office of the County Attorney	6,775,253	6,357,795	7,648,129	6,440,565	6,504,728	(1,143,401)	(14.95%)
20 Department of Management and Budget	2,651,424	4,458,126	4,487,702	4,513,052	4,555,631	67,929	1.51%
37 Office of the Financial and Program Auditor	284,278	350,582	354,020	355,690	357,874	3,854	1.09%
41 Civil Service Commission	373,517	408,154	411,349	412,561	415,978	4,629	1.13%
57 Department of Tax Administration	21,423,473	22,644,049	23,260,562	22,815,098	23,032,017	(228,545)	(0.98%)
70 Department of Information Technology	28,845,475	30,156,498	34,241,181	31,272,777	31,484,233	(2,756,948)	(8.05%)
Total Legislative-Executive Functions / Central Services	\$97,974,104	\$101,869,644	\$109,557,743	\$104,128,683	\$104,859,485	(\$4,698,258)	(4.29%)
Judicial Administration							
80 Circuit Court and Records	\$10,318,566	\$10,462,252	\$10,640,203	\$10,583,284	\$10,655,801	\$15,598	0.15%
82 Office of the Commonwealth's Attorney	2,653,086	2,699,151	2,833,791	3,505,085	3,529,700	695,909	24.56%
85 General District Court	2,049,657	2,208,314	2,239,528	2,241,210	2,236,531	(2,997)	(0.13%)
91 Office of the Sheriff	18,430,508	17,872,861	18,619,665	18,172,243	18,211,539	(408,126)	(2.19%)
Total Judicial Administration	\$33,451,817	\$33,242,578	\$34,333,187	\$34,501,822	\$34,633,571	\$300,384	0.87%
Public Safety							
04 Department of Cable and Consumer Services	\$660,853	\$664,178	\$672,678	\$671,078	\$676,427	\$3,749	0.56%
31 Land Development Services	8,856,194	7,594,843	8,317,736	9,533,755	9,603,503	1,285,767	15.46%
81 Juvenile and Domestic Relations District Court	20,717,288	20,843,493	21,437,003	21,357,830	21,540,589	103,586	0.48%
90 Police Department	170,984,616	175,549,661	181,116,503	178,535,588	179,489,751	(1,626,752)	(0.90%)
91 Office of the Sheriff	41,434,270	44,497,605	45,800,739	45,115,228	45,522,583	(278,156)	(0.61%)
92 Fire and Rescue Department	168,324,397	170,859,601	179,594,363	182,435,350	182,788,975	3,194,612	1.78%
93 Office of Emergency Management	1,661,944	1,822,734	2,337,837	1,909,406	1,851,442	(486,395)	(20.81%)
97 Department of Code Compliance	3,595,916	3,985,898	4,059,715	4,070,680	4,086,871	27,156	0.67%
Total Public Safety	\$416,235,478	\$425,818,013	\$443,336,574	\$443,628,915	\$445,560,141	\$2,223,567	0.50%
Public Works							
08 Facilities Management Department	\$52,827,898	\$51,051,935	\$53,819,249	\$54,560,681	\$54,213,238	\$393,989	0.73%
25 Business Planning and Support	739,970	771,489	775,544	964,830	975,287	199,743	25.76%
26 Office of Capital Facilities	11,925,564	12,653,954	13,044,382	13,103,317	13,195,451	151,069	1.16%
87 Unclassified Administrative Expenses	2,896,545	3,481,562	4,584,768	3,481,562	3,481,562	(1,103,206)	(24.06%)
Total Public Works	\$68,389,977	\$67,958,940	\$72,223,943	\$72,110,390	\$71,865,538	(\$358,405)	(0.50%)

FY 2015 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare							
67 Department of Family Services	\$181,733,479	\$184,997,583	\$186,086,251	\$188,943,715	\$189,757,064	\$3,670,813	1.97%
68 Department of Administration for Human Services	11,569,375	11,842,653	11,967,604	12,514,712	12,618,395	650,791	5.44%
71 Health Department	51,097,648	51,704,161	55,628,681	52,954,132	53,259,254	(2,369,427)	(4.26%)
73 Office to Prevent and End Homelessness	11,001,061	11,400,964	12,332,988	12,285,581	12,290,884	(42,104)	(0.34%)
79 Department of Neighborhood and Community Services	26,122,726	26,055,775	26,955,788	28,152,113	27,856,108	900,320	3.34%
Total Health and Welfare	\$281,524,289	\$286,001,136	\$292,971,312	\$294,850,253	\$295,781,705	\$2,810,393	0.96%
Parks and Libraries							
51 Fairfax County Park Authority	\$22,656,251	\$22,909,700	\$23,306,950	\$23,181,926	\$23,524,286	\$217,336	0.93%
52 Fairfax County Public Library	26,791,911	27,091,526	28,816,475	27,678,031	27,828,497	(987,978)	(3.43%)
Total Parks and Libraries	\$49,448,162	\$50,001,226	\$52,123,425	\$50,859,957	\$51,352,783	(\$770,642)	(1.48%)
Community Development							
16 Economic Development Authority	\$7,193,593	\$7,259,183	\$7,288,083	\$7,304,912	\$7,335,923	\$47,840	0.66%
31 Land Development Services	11,579,098	13,320,328	14,423,325	13,010,087	13,133,536	(1,289,789)	(8.94%)
35 Department of Planning and Zoning	9,297,435	9,931,555	10,696,977	10,296,221	10,387,092	(309,885)	(2.90%)
36 Planning Commission	674,420	646,007	712,841	683,964	690,133	(22,708)	(3.19%)
38 Department of Housing and Community Development	5,151,327	6,230,225	6,299,628	6,371,623	6,407,012	107,384	1.70%
39 Office of Human Rights and Equity Programs	1,414,313	1,506,522	1,521,267	1,520,906	1,538,270	17,003	1.12%
40 Department of Transportation	7,394,483	7,481,627	8,871,475	7,600,210	7,642,318	(1,229,157)	(13.86%)
Total Community Development	\$42,704,669	\$46,375,447	\$49,813,596	\$46,787,923	\$47,134,284	(\$2,679,312)	(5.38%)
Nondepartmental							
87 Unclassified Administrative Expenses	\$83,866	(\$600,000)	\$499,979	\$0	(\$1,200,000)	(\$1,699,979)	(340.01%)
89 Employee Benefits	279,510,371	298,734,321	300,115,381	314,418,476	315,397,826	15,282,445	5.09%
Total Nondepartmental	\$279,594,237	\$298,134,321	\$300,615,360	\$314,418,476	\$314,197,826	\$13,582,466	4.52%
Total General Fund Direct Expenditures	\$1,269,322,733	\$1,309,401,305	\$1,354,975,140	\$1,361,286,419	\$1,365,385,333	\$10,410,193	0.77%

¹ The *FY 2014 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 22, 2014 on the *FY 2014 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2015 Adopted Budget Plan* volumes.

FY 2015 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Estimate	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS								
General Fund Group								
10001 General Fund	\$1,332,068,655	\$1,269,322,733	\$1,309,401,305	\$1,354,975,140	\$1,361,286,419	\$1,365,385,333	\$10,410,193	0.77%
10020 Consolidated Community Funding Pool	9,921,919	9,899,047	9,867,755	9,890,626	10,611,143	10,611,143	720,517	7.28%
10030 Contributory Fund	15,793,588	15,741,973	13,394,756	14,444,756	15,385,015	14,744,665	299,909	2.08%
10040 Information Technology	51,498,728	18,785,840	6,113,280	46,237,581	10,359,500	6,752,000	(39,485,581)	(85.40%)
Total General Fund Group	\$1,409,282,890	\$1,313,749,593	\$1,338,777,096	\$1,425,548,103	\$1,397,642,077	\$1,397,493,141	(\$28,054,962)	(1.97%)
Debt Service Funds								
20000 Consolidated Debt Service	\$304,163,352	\$289,654,227	\$296,065,698	\$302,976,161	\$316,009,005	\$316,009,005	\$13,032,844	4.30%
Capital Project Funds								
30000 Metro Operations and Construction	\$31,678,110	\$31,678,110	\$35,552,943	\$35,754,211	\$36,156,089	\$36,156,089	\$401,878	1.12%
30010 General Construction and Contributions	122,101,425	44,935,072	18,118,202	106,421,903	24,086,981	23,183,981	(83,237,922)	(78.22%)
30020 Capital Renewal Construction	49,711,210	18,387,093	0	36,765,631	8,000,000	2,700,000	(34,065,631)	(92.66%)
30030 Library Construction	38,276,638	620,798	0	39,110,840	0	0	(39,110,840)	(100.00%)
30040 Contributed Roadway Improvement	40,140,205	3,054,311	0	36,440,718	0	0	(36,440,718)	(100.00%)
30050 Transportation Improvements	96,992,374	19,692,742	0	81,078,426	0	0	(81,078,426)	(100.00%)
30060 Pedestrian Walkway Improvements	4,582,682	526,880	100,000	4,355,802	300,000	300,000	(4,055,802)	(93.11%)
30070 Public Safety Construction	146,356,227	24,293,138	0	128,873,089	0	0	(128,873,089)	(100.00%)
30080 Commercial Revitalization Program	5,954,914	3,334,065	0	2,620,849	0	0	(2,620,849)	(100.00%)
30090 Pro Rata Share Drainage Construction	8,564,857	2,995,524	0	6,853,333	0	0	(6,853,333)	(100.00%)
30300 The Penny for Affordable Housing	36,276,889	14,892,739	18,298,400	39,903,273	16,478,400	16,478,400	(23,424,873)	(58.70%)
30310 Housing Assistance Program	7,193,387	49,143	0	6,831,016	0	0	(6,831,016)	(100.00%)
30400 Park Authority Bond Construction	102,582,104	10,108,105	0	96,498,999	0	0	(96,498,999)	(100.00%)
S31000 Public School Construction	526,283,201	153,265,618	167,844,992	657,799,799	162,724,928	162,724,928	(495,074,871)	(75.26%)
Total Capital Project Funds	\$1,216,694,223	\$327,833,338	\$239,914,537	\$1,279,307,889	\$247,746,398	\$241,543,398	(\$1,037,764,491)	(81.12%)
Special Revenue Funds								
40000 County Transit Systems	\$112,949,382	\$89,997,588	\$94,129,374	\$116,238,764	\$98,258,672	\$98,258,672	(\$17,980,092)	(15.47%)
40010 County and Regional Transportation Projects	148,369,451	15,074,927	77,847,491	218,111,434	71,333,234	71,333,234	(146,778,200)	(67.30%)
40030 Cable Communications	18,897,794	10,138,090	10,118,668	18,766,083	9,815,088	9,868,019	(8,898,064)	(47.42%)
40040 Fairfax-Falls Church Community Services Board	145,504,559	138,583,377	148,968,799	152,778,656	151,405,267	152,151,047	(627,609)	(0.41%)
40050 Reston Community Center	8,990,715	7,679,747	8,827,660	9,205,765	8,586,705	8,633,945	(571,820)	(6.21%)
40060 McLean Community Center	6,670,692	5,174,971	5,814,749	6,604,342	6,220,284	6,246,462	(357,880)	(5.42%)
40070 Burgundy Village Community Center	47,159	34,929	44,791	116,291	45,039	45,231	(71,060)	(61.11%)
40080 Integrated Pest Management Program	3,119,736	2,095,477	3,099,610	3,216,855	3,115,655	3,128,092	(88,763)	(2.76%)
40090 E-911	49,186,216	44,094,994	38,657,317	42,765,433	44,548,989	44,795,769	2,030,336	4.75%
40100 Stormwater Services	92,685,085	33,093,340	40,200,000	101,500,017	48,185,000	48,185,000	(53,315,017)	(52.53%)
40110 Dulles Rail Phase I Transportation Improvement District	40,247,303	24,921,743	17,446,663	17,446,663	17,454,463	17,454,463	7,800	0.04%
40120 Dulles Rail Phase II Transportation Improvement District	500,000	153,680	500,000	500,000	500,000	500,000	0	0.00%
40130 Leaf Collection	2,546,035	1,827,428	2,308,182	2,308,182	2,187,182	2,187,182	(121,000)	(5.24%)
40140 Refuse Collection and Recycling Operations	23,874,508	18,564,350	22,711,907	26,294,964	21,409,383	21,513,371	(4,781,593)	(18.18%)
40150 Refuse Disposal	55,729,426	48,293,910	51,427,385	53,997,391	52,918,551	53,016,159	(981,232)	(1.82%)
40160 Energy Resource Recovery (ERR) Facility	19,667,593	17,376,447	21,451,821	21,462,801	21,507,539	21,515,539	52,738	0.25%
40170 I-95 Refuse Disposal	19,690,057	13,441,386	11,637,653	16,947,473	9,247,876	9,280,702	(7,666,771)	(45.24%)
40300 Housing Trust	6,815,675	912,259	493,420	6,305,955	639,972	639,972	(5,665,983)	(89.85%)
40330 Elderly Housing Programs	4,744,434	3,514,151	3,321,887	4,373,279	3,339,229	3,346,787	(1,026,492)	(23.47%)
40360 Homeowner and Business Loan Programs	11,813,027	2,359,301	2,431,943	10,041,467	2,230,085	2,230,085	(7,811,382)	(77.79%)
50000 Federal/State Grants	230,650,595	85,305,169	90,980,204	252,771,108	100,394,265	100,394,265	(152,376,843)	(60.28%)

FY 2015 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Estimate	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)								
50800 Community Development Block Grant	11,349,646	7,359,261	4,414,224	9,306,212	4,750,027	4,750,027	(4,556,185)	(48.96%)
50810 HOME Investment Partnerships Grant	8,760,099	5,793,127	1,405,283	4,918,486	1,417,514	1,417,514	(3,500,972)	(71.18%)
S10000 Public School Operating ²	2,488,106,929	2,351,455,192	2,396,455,453	2,511,294,640	2,424,359,401	2,441,529,288	(69,765,352)	(2.78%)
S40000 Public School Food and Nutrition Services	97,991,934	79,219,588	96,388,598	92,623,343	91,401,235	91,401,235	(1,222,108)	(1.32%)
S43000 Public School Adult and Community Education	8,927,171	8,974,523	9,009,499	9,753,809	9,696,824	9,696,824	(56,985)	(0.58%)
S50000 Public School Grants & Self Supporting Programs ³	97,719,813	71,853,154	69,667,239	94,488,161	64,954,989	64,954,989	(29,533,172)	(31.26%)
Total Special Revenue Funds	\$3,715,555,034	\$3,087,292,109	\$3,229,759,820	\$3,804,137,574	\$3,269,922,468	\$3,288,473,873	(\$515,663,701)	(13.56%)
TOTAL GOVERNMENTAL FUNDS	\$6,645,695,499	\$5,018,529,267	\$5,104,517,151	\$6,811,969,727	\$5,231,319,948	\$5,243,519,417	(\$1,568,450,310)	(23.02%)
PROPRIETARY FUNDS								
Internal Service Funds								
60000 County Insurance	\$22,539,885	\$25,562,344	\$23,406,222	\$25,529,032	\$24,237,219	\$24,250,735	(\$1,278,297)	(5.01%)
60010 Department of Vehicle Services	87,294,690	77,267,877	85,862,883	99,481,927	83,547,156	83,748,429	(15,733,498)	(15.82%)
60020 Document Services	6,450,444	5,467,201	6,092,037	6,435,679	5,997,980	6,006,463	(429,216)	(6.67%)
60030 Technology Infrastructure Services	36,003,988	31,229,183	31,258,312	36,510,055	36,920,307	36,988,697	478,642	1.31%
60040 Health Benefits	156,387,972	133,361,721	162,993,787	167,912,089	166,187,368	166,187,368	(1,724,721)	(1.03%)
S60000 Public School Insurance	26,090,402	14,080,477	23,457,087	26,714,737	23,369,886	23,369,886	(3,344,851)	(12.52%)
S62000 Public School Health and Flexible Benefits	366,803,033	318,276,729	388,590,275	383,418,024	418,370,805	418,370,805	34,952,781	9.12%
S63000 Public School Central Procurement	6,500,000	4,359,834	6,500,000	6,500,000	6,500,000	6,500,000	0	0.00%
Total Internal Service Funds	\$708,070,414	\$609,605,366	\$728,160,603	\$752,501,543	\$765,130,721	\$765,422,383	\$12,920,840	1.72%
Enterprise Funds								
69010 Sewer Operation and Maintenance	\$97,033,987	\$88,135,514	\$94,028,095	\$96,713,643	\$97,678,460	\$97,923,134	\$1,209,491	1.25%
69020 Sewer Bond Parity Debt Service	23,549,186	20,208,316	21,957,307	21,957,307	21,909,094	21,909,094	(48,213)	(0.22%)
69040 Sewer Bond Subordinate Debt Service	26,756,645	25,776,039	28,419,768	28,419,768	26,512,623	26,512,623	(1,907,145)	(6.71%)
69300 Sewer Construction Improvements	61,758,367	39,939,130	84,489,000	106,308,236	83,693,176	83,693,176	(22,615,060)	(21.27%)
69310 Sewer Bond Construction	117,307,939	49,386,668	0	68,378,015	0	0	(68,378,015)	(100.00%)
Total Enterprise Funds	\$326,406,124	\$223,445,667	\$228,894,170	\$321,776,969	\$229,793,353	\$230,038,027	(\$91,738,942)	(28.51%)
TOTAL PROPRIETARY FUNDS	\$1,034,476,538	\$833,051,033	\$957,054,773	\$1,074,278,512	\$994,924,074	\$995,460,410	(\$78,818,102)	(7.34%)
FIDUCIARY FUNDS								
Agency Funds								
70000 Route 28 Taxing District	\$10,604,259	\$9,843,601	\$10,707,629	\$10,714,332	\$10,707,629	\$10,707,629	(\$6,703)	(0.06%)
70040 Mosaic District Community Development Authority	1,499,473	1,499,473	2,214,585	2,214,585	3,842,902	3,882,012	1,667,427	75.29%
Total Agency Funds	\$12,103,732	\$11,343,074	\$12,922,214	\$12,928,917	\$14,550,531	\$14,589,641	\$1,660,724	12.85%
Trust Funds								
73000 Employees' Retirement Trust	\$248,800,074	\$238,185,835	\$272,554,840	\$272,570,852	\$299,342,642	\$299,361,705	\$26,790,853	9.83%
73010 Uniformed Employees Retirement Trust	90,433,096	80,472,647	93,244,483	93,247,915	102,291,335	102,295,421	9,047,506	9.70%
73020 Police Retirement Trust	65,909,160	58,379,525	69,717,613	69,721,045	72,808,065	72,812,151	3,091,106	4.43%
73030 OPEB Trust	17,932,316	13,786,248	8,418,275	16,835,190	9,174,944	9,176,040	(7,659,150)	(45.49%)
S71000 Educational Employees' Retirement	186,061,616	178,980,445	195,644,581	192,834,829	203,081,017	203,081,017	10,246,188	5.31%
S71100 Public School OPEB Trust	37,335,500	24,515,761	37,335,500	25,948,372	27,299,452	27,299,452	1,351,080	5.21%
Total Trust Funds	\$646,471,762	\$594,320,461	\$676,915,292	\$671,158,203	\$713,997,455	\$714,025,786	\$42,867,583	6.39%
TOTAL FIDUCIARY FUNDS	\$658,575,494	\$605,663,535	\$689,837,506	\$684,087,120	\$728,547,986	\$728,615,427	\$44,528,307	6.51%
TOTAL APPROPRIATED FUNDS	\$8,338,747,531	\$6,457,243,835	\$6,751,409,430	\$8,570,335,359	\$6,954,792,008	\$6,967,595,254	(\$1,602,740,105)	(18.70%)
Less: Internal Service Funds ⁴	(\$708,070,414)	(\$609,605,366)	(\$728,160,603)	(\$752,501,543)	(\$765,130,721)	(\$765,422,383)	(\$12,920,840)	1.72%
NET EXPENDITURES	\$7,630,677,117	\$5,847,638,469	\$6,023,248,827	\$7,817,833,816	\$6,189,661,287	\$6,202,172,871	(\$1,615,660,945)	(20.67%)

**FY 2015 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2013 Estimate	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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¹ The *FY 2014 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 22, 2014 on the *FY 2014 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2015 Adopted Budget Plan* volumes.

² Pending School Board approval, FY 2015 expenditures for Fund S10000, Public School Operating, are reduced to offset the discrepancy between the Transfer Out from the General Fund as included in the *FY 2015 Adopted Budget Plan* and the Fairfax County School Board's Advertised Transfer In to Fund S10000. Final adjustments will be reflected at the *FY 2014 Carryover Review*.

³ Pending School Board approval, FY 2015 expenditures for Fund S50000, Public School Grants and Self-Supporting Programs, are reduced to offset the discrepancy between the Transfer Out from Fund 40030, Cable Communications, to Fund S50000 as included in the *FY 2015 Adopted Budget Plan*, and the Transfer In from Fund 40030 reflected in the Fairfax County School Board's Advertised Budget. Final adjustments will be reflected at the *FY 2014 Carryover Review*.

⁴ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

FY 2015 ADOPTED EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2015 Advertised Budget Plan	FY 2015 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES							
Special Revenue Funds							
83000 Alcohol Safety Action Program	\$1,724,910	\$1,859,454	\$1,881,803	\$1,988,885	\$2,005,479	\$123,676	6.57%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)							
Agency Funds							
10031 Northern Virginia Regional Identification System	\$11,937	\$18,799	\$59,846	\$18,799	\$18,799	(\$41,047)	(68.59%)
HOUSING AND COMMUNITY DEVELOPMENT							
Other Housing Funds							
81000 FCRHA General Operating	\$2,500,396	\$3,021,539	\$3,109,841	\$2,935,223	\$2,954,375	(\$155,466)	(5.00%)
81020 Non-County Appropriated Rehabilitation Loan	0	1,000	1,000	1,000	1,000	0	0.00%
81030 FCRHA Revolving Development	48,808	0	863,237	0	0	(863,237)	(100.00%)
81050 FCRHA Private Financing	408,833	236,120	2,429,827	25,775	25,775	(2,404,052)	(98.94%)
81060 FCRHA Internal Service	3,633,948	3,086,392	3,254,108	4,129,169	4,129,169	875,061	26.89%
81100 Fairfax County Rental Program	4,864,389	4,902,519	4,973,798	4,643,585	4,643,585	(330,213)	(6.64%)
81200 Housing Partnerships	1,854,725	1,779,678	2,544,120	2,294,206	2,303,376	(240,744)	(9.46%)
81500 Housing Grants	248,109	0	549,740	0	0	(549,740)	(100.00%)
Total Other Housing Funds	\$13,559,208	\$13,027,248	\$17,725,671	\$14,028,958	\$14,057,280	(\$3,668,391)	(20.70%)
Annual Contribution Contract							
81510 Housing Choice Voucher Program	\$54,889,226	\$54,952,190	\$59,116,736	\$55,354,653	\$55,380,916	(\$3,735,820)	(6.32%)
81520 Public Housing Projects Under Management	10,207,416	10,520,150	10,579,252	10,096,122	10,096,122	(483,130)	(4.57%)
81530 Public Housing Projects Under Modernization	967,751	0	3,249,495	0	0	(3,249,495)	(100.00%)
Total Annual Contribution Contract	\$66,064,393	\$65,472,340	\$72,945,483	\$65,450,775	\$65,477,038	(\$7,468,445)	(10.24%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$79,623,601	\$78,499,588	\$90,671,154	\$79,479,733	\$79,534,318	(\$11,136,836)	(12.28%)
FAIRFAX COUNTY PARK AUTHORITY							
Special Revenue Funds							
80000 Park Revenue	\$42,591,495	\$42,438,497	\$41,787,831	\$43,147,733	\$43,410,674	\$1,622,843	3.88%
Capital Projects Funds							
80300 Park Capital Improvement	\$3,623,526	\$0	\$24,131,021	\$0	\$0	(\$24,131,021)	(100.00%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$46,215,021	\$42,438,497	\$65,918,852	\$43,147,733	\$43,410,674	(\$22,508,178)	(34.15%)
TOTAL NON-APPROPRIATED FUNDS	\$127,575,469	\$122,816,338	\$158,531,655	\$124,635,150	\$124,969,270	(\$33,562,385)	(21.17%)

¹The FY 2014 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 22, 2014 on the FY 2014 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2015 Adopted Budget Plan volumes.