



County of Fairfax, Virginia

MEMORANDUM

DATE: April 25, 2016

TO: Board of Supervisors

FROM: Edward E. Long, Jr.
County Executive

SUBJECT: Adoption of the FY 2017 Budget Plan

Attached for your review are the following documents:

1. Board revenue and expenditure adjustments approved at the Budget Mark-up on April 19, 2016 and the Add-on package dated April 8, 2016 (Attachment I);
2. Resolution Adopting Tax Rates for FY 2017 (Attachment II);
3. FY 2017 Appropriation Resolution for County Agencies/Funds (Attachment III);
4. FY 2017 Appropriation Resolution for School Board Funds (Attachment IV);
5. FY 2017 Fiscal Planning Resolution (Attachment V); and
6. FY 2017 General Fund Statement; FY 2017 General Fund Expenditures by Agency; FY 2017 Expenditures by Fund, Appropriated; and FY 2017 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 19, 2016, associated with the markup of the FY 2017 budget. It should be noted that the Board took final action on the FY 2017-2021 Capital Improvement Program during budget mark-up on April 19.

The Real Estate Tax rate will increase to \$1.13 per \$100 of assessed value, and 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 \$0.0275 per \$100 of assessed value.

It should be noted that, subsequent to the release of the FY 2017 Advertised Budget Plan, the Landfill Ash disposal fee, originally proposed to increase from \$24.50 per ton to \$26.50 per ton, was set at \$25.50 per ton in accordance with the new Waste Disposal Agreement with Covanta. This change will be included in the FY 2017 Adopted Budget Plan and requires no further Board action.

Approval of the FY 2017 Appropriation Resolutions, the FY 2017 Fiscal Planning Resolution, and the FY 2017 Resolution Adopting Tax Rates will result in a FY 2017 General Fund Disbursement level of \$4.01 billion, which is an increase of \$101.41 million, or 2.59 percent, over the *FY 2016*

Revised Budget Plan and an increase of \$192.99 million, or 5.05 percent, over the FY 2016 Adopted Budget Plan. The FY 2017 School transfer for operations totals \$1.91 billion. In addition, \$189.87 million is transferred to School Debt Service and \$13.10 million is transferred to School Construction. Total County transfers to support Schools are \$2.12 billion or 52.7 percent of total County Disbursements.

The net change in positions in FY 2017 is an increase of 53 positions from FY 2016. This increase is the result of 70 new positions, primarily to add positions for Police patrol as well as for the Diversion First initiative, offset by a decrease of 17 positions associated with increased efficiencies and an examination of vacant positions.

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

- Adopt the Resolution which sets the FY 2017 tax rates for real and/or personal property, and for the local districts (community centers and sanitary districts) (Attachment II);
- Adopt the FY 2017 Appropriation Resolution for County Agencies and Funds (Attachment III);
- Adopt the FY 2017 Appropriation Resolution for School Board Funds (Attachment IV); and
- Adopt the FY 2017 Fiscal Planning Resolution (Attachment V).

Attachments

Adjustments to the FY 2017 and FY 2018 Advertised Multi-Year Budget

Adjustments included in Add-On Package

	FY 2017			FY 2018	
	Posn	Funding		Posn	Funding
FY 2017 Advertised Balance		\$22,526,094			(\$74,384,895)
Additional State Revenue		\$1,280,000	R		\$300,000
Public Assistance Eligibility Workers (offsetting revenues and expenditures)		\$0	R		\$0
School Health Position (offsetting revenues and expenditures)		\$0	R		\$0
Community Use Fees		(\$97,000)	R		\$0
Adjustment of FY 2018 Residential Equalization to 1.64% (from 1.80%)		\$0			(\$2,591,405)
Revenue Stabilization and Managed Reserve Adjustments		(\$143,531)			\$146,490
	0	\$1,039,469		0	(\$2,144,915)
Balance as of Add-On		\$23,565,563			(\$76,529,810)

Board Adjustments to Advertised Budget

	FY 2017			FY 2018	
	Posn	Funding		Posn	Funding
Balance as of Add-On		\$23,565,563			(\$76,529,810)
Fund requirements for Presidential Election at <i>FY 2016 Third Quarter Review</i>		\$1,000,000	NR		(\$1,000,000)
Fund one-time requirements related to the reduction in the Social Security Offset for Service-Connected Disability Retirees at <i>FY 2016 Third Quarter Review</i> (one-time for three years)		\$1,990,000	NR		\$0
Fund capital project requirements at <i>FY 2016 Third Quarter Review</i>		\$9,311,551	NR		\$0
Reallocate \$5.09 million from the \$7.5 million held in reserve for Ad-Hoc Police Practices Review Commission recommendations for Diversion First (including the addition of 19 positions) and Salary Supplements for Court employees	19	\$0	R		\$0
Increase the FY 2017 transfer for School Operating requirements from a 3.00% increase to a 4.84% increase		(\$33,610,957)	R		(\$1,008,329)
Revenue Stabilization and Managed Reserve Adjustments		(\$2,256,157)			\$2,756,421
	19	(\$23,565,563)		0	\$748,092
Final Remaining Balance/(Shortfall)		\$0			(\$75,781,718)

NR = Non-Recurring, R = Recurring

The FY 2017 Advertised Budget Plan included a net increase of 34 positions. A total of 19 positions are added as a part of Board adjustments. Thus, total positions in the FY 2017 Adopted Budget Plan are 12,438 positions, an increase of 53 positions over the FY 2016 Revised position total of 12,385.



County of Fairfax, Virginia

MEMORANDUM

DATE: April 8, 2016

TO: Board of Supervisors

FROM: Edward ~~L.~~ Long Jr.
County Executive

SUBJECT: Adjustments to FY 2017 Advertised Budget Plan (Add-On Package) and Impacts on the FY 2018 Budget

This package has been prepared to present the revenue and expenditure adjustments that have been identified since the preparation of the FY 2017 Advertised Budget Plan and the FY 2018 Budget Proposal. Based on the adjustments detailed in the FY 2017 Add-On package, the available FY 2017 General Fund balance is \$23.57 million and there is a projected shortfall of \$76.53 million in FY 2018.

Staff has reviewed General Fund revenue estimates based on the most up-to-date information. In addition to the revenue adjustments associated with FY 2017 administrative adjustments, a net increase of \$1.28 million to FY 2017 revenues and a net decrease of \$1.01 million to FY 2018 revenues is recommended as part of the Add-on Process. The revenue adjustments are based on State budget amendments approved during the 2016 Session of the General Assembly. The General Assembly approved an increase to the state-supported employee compensation of Constitutional Officers and their employees and an increase to State Aid to Localities with Police Departments (HB 599). These adjustments result in an additional \$1.28 million to the County in Revenue from the Commonwealth in FY 2017 and \$1.58 million in FY 2018. In addition, FY 2018 Real Estate Tax revenues are expected to be \$2.59 million lower compared to the Forecast based on slower than projected growth in residential real estate values. Staff will continue to monitor revenue collections monthly and will report to the Board with any necessary changes based on economic conditions. More details regarding the FY 2017 and FY 2018 recommended revenue adjustments can be found in Attachment I, Summary of General Fund Receipts.

Given the current revenue status, only a limited number of administrative expenditure adjustments are included in the package. The package includes a recurring adjustment of \$1.52 million to address the full-year cost of the *FY 2016 Third Quarter Review* adjustment associated with 16/16.0 FTE Public Assistance eligibility workers. This expenditure adjustment is entirely offset with a corresponding increase in revenues, resulting in no net cost to the General Fund. In addition, the package also includes a recurring expenditure increase of \$45,733 to support the

Office of the County Executive
12000 Government Center Parkway, Suite 552
Fairfax, VA 22035-0066
703-324-2531, TTY 703-222-5494, Fax 703-324-3956
www.fairfaxcounty.gov

Board of Supervisors

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Adjustments to FY 2017 Advertised Budget Plan (Add-On Package) and Impacts on the FY 2018 Budget

full-year cost of the *FY 2016 Third Quarter Review* adjustment associated with the School Health position for City of Falls Church. This expenditure adjustment is also entirely offset with a corresponding increase in revenues and results in no net cost to the General Fund. Finally, an expenditure increase of \$97,000 is necessary to fund the increase in custodial overtime hourly rates charged by Fairfax County Public Schools (FCPS) to the Department of Neighborhood and Community Services and the Fairfax County Park Authority for the community use of FCPS facilities. Details regarding the FY 2017 recommended expenditure adjustments and their impact on FY 2018 can be found in Attachment II, Administrative Adjustments.

As a result of the recommended revenue and expenditure adjustments for FY 2017 and FY 2018, including associated reserve adjustments, a balance of \$23.57 million is available in FY 2017 and a shortfall of \$76.53 million is projected for FY 2018.

Multi-Year Budget: FY 2017 and FY 2018

Summary of Add-On	FY 2017	FY 2018
Balance / (Shortfall) from Advertised Budget	\$22,526,094	(\$74,384,895)
Additional State Revenue	\$1,280,000 R	\$300,000
Adjustment of FY 2018 Residential Equalization	\$0	(\$2,591,405)
Public Assistance Eligibility Workers	\$0 R	\$0
School Health Position	\$0 R	\$0
Community Use Fees	(\$97,000) R	\$0
<u>Revenue Stabilization and Managed Reserve</u>	<u>(\$143,531)</u>	<u>\$146,490</u>
Subtotal:	\$1,039,469	(\$2,144,915)
Balance/ (Shortfall) as of Add-On*	\$23,565,563	(\$76,529,810)

* Note: Recurring (R) FY 2017 adjustments do not impact FY 2018 as it is assumed that the balance remaining in FY 2017 will be used for recurring expenses.

There is one Consideration Item as of April 8, 2016, which totals a non-recurring savings of \$1 million, and is included in Attachment III. The FY 2018 impact of the Consideration Item is \$0.

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

In addition to the revenue adjustments associated with FY 2017 administrative adjustments, a net increase of \$1.28 million to FY 2017 revenues and a net decrease of \$1.01 million to FY 2018 revenues is recommended as part of the Add-on Process. These revenue adjustments reflect information received subsequent to the development of the FY 2017 Advertised Budget Plan.

Revenue categories that are sensitive to economic change may require further adjustments during FY 2017. Staff will continue to monitor revenue collections monthly and will report to the Board with any necessary changes based on economic conditions.

REVENUE FROM THE COMMONWEALTH¹

FY 2016 Revised	FY 2017 Advertised	FY 2017 Revised	FY 2017 Increase/ (Decrease)	Percent Change	FY 2018 Additional Revenue
\$96,908,824	\$97,336,374	\$98,616,374	\$1,280,000	1.32%	\$1,580,000

¹ Excludes Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998.

The FY 2017 revised estimate for Revenue from the Commonwealth is \$98,616,374, an increase of \$1.28 million, or 1.32 percent, over the FY 2017 Advertised Budget Plan estimate. The revenue adjustments are based on State budget amendments approved during the 2016 Session of the General Assembly. The General Assembly approved an increase to the state-supported employee compensation of Constitutional Officers and their employees and an increase to State Aid to Localities with Police Departments (HB 599). These adjustments result in an additional \$1.28 million to the County in FY 2017 and \$1.58 million in FY 2018.

REAL ESTATE TAX - CURRENT

FY 2016 Revised	FY 2017 Advertised	FY 2018 In Multi-Year Budget	FY 2018 as of Add-on	FY 2018 Increase/ (Decrease)	Percent Change
\$2,425,254,804	\$2,591,405,466	\$2,671,739,035	\$2,669,147,630	(\$2,591,405)	-0.1%

The FY 2018 Forecast assumed a total Real Estate Tax base growth of 3.10 percent. This rate of increase was based on a projected 1.80 percent growth in residential values, a projected 3.00 percent growth in non-residential values, and a projected increase of 1.00 percent in normal growth. Based on information from the Metropolitan Regional Information System (MRIS) for the first two months of 2016, the average sales price of homes sold in Fairfax County decreased 1.41 percent. MRIS also reported that through February the number of active listings of homes available for sale in the County was up 7.10 percent. Due to the slower than anticipated market activity and because home sales throughout 2016 will impact the FY 2018 real estate assessment base, staff currently projects a slightly lower 1.64 percent growth in residential values for FY 2018, resulting in a revenue loss of \$2,591,405 compared to the Multi-Year Forecast. The total Real Estate Tax base is projected to grow 3.00 percent in FY 2018.

ATTACHMENT II ADMINISTRATIVE ADJUSTMENTS

General Fund Impact

Public Assistance Eligibility Workers	RECURRING	
	FY 2017 Revenue	\$1,522,154
Agency 67, Department of Family Services	FY 2017 Expenditure	\$1,042,857
Agency 89, Fringe Benefits	FY 2017 Expenditure	<u>\$479,297</u>
	Net Cost	\$0
	FY 2018 Revenue	\$1,522,154
	FY 2018 Expenditure	\$1,042,857
	FY 2018 Expenditure	<u>\$479,297</u>
	Net Cost	\$0

Funding of \$1,522,154 is required to appropriate additional FY 2016 revenue from the state to support the full-year impact of 16/16.0 FTE positions. The positions and partial-year funding is included in the *FY 2016 Third Quarter Review*. These positions will continue to address the increase in public assistance caseloads in the Self-Sufficiency Division of the Department of Family Services (DFS). It should be noted that an increase of \$479,297 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is fully offset by an increase in federal and state funding for no net impact to the General Fund.

In accordance with federal and state policy, the County is required to determine eligibility for public assistance and enroll clients in benefits programs within a certain timeframe. Current monthly caseloads are more than 95,000, which is an 84 percent increase from 2008. Federal and state policies require that 100 percent of cases for each program are processed within the mandated timeframes with 100 percent accuracy. The County is not currently meeting these mandates. This leaves the County vulnerable to both internal and external audit findings. In fact, the KPMG audit for the year ending June 30, 2015 found significant noncompliance in both the Temporary Assistance for Needy Families (TANF) and Medicaid programs for the second consecutive year. KPMG also cited the County for having weaknesses in internal controls over eligibility determination and redetermination.

DFS has taken many steps to narrow performance gaps, including adding positions to address backlogs and overly burdensome caseloads; establishing a more robust management structure to focus on case review and increased monitoring; providing intensive staff training to strengthen knowledge of policies and procedures and reduce casework errors; and implementing new work-management processes to improve efficiency. Although there is an improvement over the previous year's audit findings, even with the additional resources added to address the rising caseloads, based on the current status of the program, it is anticipated that there will be additional audit findings for FY 2016.

In addition to the processing of new applications and ongoing cases, staff workloads include assessment of client status changes to determine continued eligibility for benefits; handling of administrative appeals; responding to Quality Control reviews, auditing cases for timeliness/quality; and performing fraud investigations. Additionally, implementation of the Patient Protection and Affordability Care Act (PPACA) has increased the amount of time each application takes to process. The application form, which was originally two pages, has increased to 18 pages but may be as long as 27 pages depending on family size. Additionally, technology changes made by the state that include monthly updates require continuous retraining of staff and adaption to new system requirements. With more than 95,000 monthly

ongoing cases, there is no capacity to adequately address existing workloads and absorb additional cases. These positions are necessary in order to continue improving the County's response times.

School Health Position for City of Falls Church

	RECURRING	
	FY 2017 Revenue	\$45,733
Agency 71, Health Department	FY 2017 Expenditure	\$18,805
Agency 89, Fringe Benefits	FY 2017 Expenditure	<u>\$26,928</u>
	Net Cost	\$0
	FY 2018 Revenue	\$45,733
	FY 2018 Expenditure	\$18,805
	FY 2018 Expenditure	<u>\$26,928</u>
	Net Cost	\$0

Funding of \$45,733 is required to support the full-year impact of 1/1.0 FTE Public Health Nurse II position, which will support the school health program for the City of Falls Church. This position and partial year funding is included in the *FY 2016 Third Quarter Review*. The County provides School Health services to the City of Falls Church through a contract and the County is fully reimbursed for the costs associated with these services. The County has previously provided these services using a benefits eligible position, but increased workload complexity and volume now require a merit position. This funding reflects only the increased costs associated with the conversion of the benefits eligible position to a merit position. It should be noted that an increase of \$26,928 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is completely offset by an increase in revenue for no net impact to the General Fund.

Community Use Fees

	RECURRING	
Agency 79, Dept. of Neighborhood and Community Services	FY 2017 Expenditure	\$89,500
Agency 51, Fairfax County Park Authority	FY 2017 Expenditure	<u>\$7,500</u>
	Net Cost	\$97,000
	FY 2018 Expenditure	\$89,500
	FY 2018 Expenditure	<u>\$7,500</u>
	Net Cost	\$97,000

An increase of \$97,000 in Operating Expenses is necessary to fund the increase in custodial overtime hourly rates charged by Fairfax County Public Schools (FCPS) to the Department of Neighborhood and Community Services and the Fairfax County Park Authority for the community use of FCPS facilities. The custodial overtime rate will increase to \$34 per hour effective July 1, 2016. This is the first rate increase in the last five years.

**ATTACHMENT III
SUMMARY OF FY 2017 CONSIDERATION ITEMS
as of April 8, 2016**

#	Consideration Item	Requested By	Positions	Net Cost/(Savings)	
				Recurring	Non-Recurring
1.	Use the non-recurring funding of \$1 million allocated at the FY 2016 Third Quarter Review to the Board members' offices for small projects within each district to fund the non-recurring additional cost associated with the November 2016 presidential election included in the FY 2017 Advertised Budget. This would free up \$1 million in the FY 2017 budget.	Herrity	0 / 0.0	\$0	(\$1,000,000)
Subtotal FY 2017 Consideration Items as of April 8, 2016:			0 / 0.0	\$0	(\$1,000,000)

Total FY 2017 Consideration Items: 0/0.0 FTE Positions and Total Funding of (\$1,000,000)

The FY 2018 Impact of the Consideration Item list as of April 8, 2016 is \$0

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 26, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2017

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, 2016, and ending June 30, 2017, and calendar tax year beginning January 1, 2016 and ending December 31, 2016, 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 \$1.130

*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 \$1.130

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 1C Lee |
| Local District 1A11 Dranesville | Local District 1D Lee |
| Local District 1A21 Dranesville | Local District 1E Lee |
| Local District 1A22 Dranesville | Small District 1 Mason |
| Local District 1A61 Dranesville | Local District 1A Mason |
| Local District 1B1 Dranesville | Small District 2 Mason |
| Local District 1E Dranesville | Small District 4 Mason |
| Small District 3 Dranesville | Local District 7A Mason |
| Small District 7 Dranesville | Small District 9 Mason |
| Small District 8 Dranesville | Small District 10 Mason |
| Small District 10 Dranesville | Local District 1A Mount Vernon |
| Small District 12 Dranesville | Local District 1B Mount Vernon |
| Small District 15 Dranesville | Local District 1C Mount Vernon |
| Local District 1B Lee | Local District 1D Mount Vernon |

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2017**

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-
enumerated 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, 2016, 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, 2016, 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
Small District 2 Hunter Mill
Small District 3 Hunter Mill
Local District 5A 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
Local District 7A Mason
Small District 8 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, 2016, 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, 2016, 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, 2016, 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, 2016, 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, 2017, 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 \$0.17

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 \$0.0275

*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 \$0.05

*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, 2016

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

APPROPRIATION RESOLUTION
For the Period of July 1, 2016 - June 30, 2017
Supported by the FY 2017 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 26, 2016, 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, 2017 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	\$5,276,211	
	Operating Expenses	\$571,950	
			<u>\$5,848,161</u>
02	Office of the County Executive		
	Compensation	\$6,049,596	
	Operating Expenses	\$669,116	
			<u>\$6,718,712</u>
04	Department of Cable and Consumer Services		
	Compensation	\$627,857	
	Operating Expenses	\$180,448	
			<u>\$808,305</u>
06	Department of Finance		
	Compensation	\$4,040,051	
	Operating Expenses	\$5,188,399	
	Work Performed for Others	(\$751,697)	
			<u>\$8,476,753</u>
08	Facilities Management Department		
	Compensation	\$13,608,044	
	Operating Expenses	\$52,230,537	
	Work Performed for Others	(\$8,445,417)	
			<u>\$57,393,164</u>
11	Department of Human Resources		
	Compensation	\$6,154,625	
	Operating Expenses	\$1,321,928	
			<u>\$7,476,553</u>

Fund 10001 - General Fund**AGENCY**

12	Department of Procurement and Material Management	
	Compensation	\$3,436,244
	Operating Expenses	\$1,592,540
	Work Performed for Others	(\$288,803)
		<u>\$4,739,981</u>
13	Office of Public Affairs	
	Compensation	\$1,400,287
	Operating Expenses	\$111,501
	Work Performed for Others	(\$239,882)
		<u>\$1,271,906</u>
15	Office of Elections	
	Compensation	\$3,206,928
	Operating Expenses	\$891,637
		<u>\$4,098,565</u>
16	Economic Development Authority	
	Compensation	\$3,682,548
	Operating Expenses	\$3,888,092
		<u>\$7,570,640</u>
17	Office of the County Attorney	
	Compensation	\$7,275,219
	Operating Expenses	\$403,846
	Work Performed for Others	(\$466,522)
		<u>\$7,212,543</u>
20	Department of Management and Budget	
	Compensation	\$4,338,802
	Operating Expenses	\$189,319
		<u>\$4,528,121</u>
25	Business Planning and Support	
	Compensation	\$1,979,221
	Operating Expenses	\$168,588
	Work Performed for Others	(\$888,925)
		<u>\$1,258,884</u>
26	Office of Capital Facilities	
	Compensation	\$11,943,388
	Operating Expenses	\$9,422,651
	Work Performed for Others	(\$7,332,951)
		<u>\$14,033,088</u>
31	Land Development Services	
	Compensation	\$21,114,066
	Operating Expenses	\$4,848,745
	Work Performed for Others	(\$353,732)
		<u>\$25,609,079</u>
35	Department of Planning and Zoning	
	Compensation	\$10,290,657
	Operating Expenses	\$682,986
		<u>\$10,973,643</u>

Fund 10001 - General Fund**AGENCY**

36	Planning Commission		
	Compensation	\$791,566	
	Operating Expenses	\$29,163	
			\$820,729
37	Office of the Financial and Program Auditor		
	Compensation	\$346,346	
	Operating Expenses	\$32,166	
			\$378,512
38	Department of Housing and Community Development		
	Compensation	\$4,755,795	
	Operating Expenses	\$2,122,772	
	Work Performed for Others	(\$512,500)	
			\$6,366,067
39	Office of Human Rights and Equity Programs		
	Compensation	\$1,408,653	
	Operating Expenses	\$118,995	
			\$1,527,648
40	Department of Transportation		
	Compensation	\$9,159,445	
	Operating Expenses	\$468,337	
	Work Performed for Others	(\$1,498,952)	
			\$8,128,830
41	Civil Service Commission		
	Compensation	\$373,567	
	Operating Expenses	\$66,386	
			\$439,953
51	Fairfax County Park Authority		
	Compensation	\$23,445,669	
	Operating Expenses	\$4,681,009	
	Work Performed for Others	(\$3,983,777)	
			\$24,142,901
52	Fairfax County Public Library		
	Compensation	\$21,980,923	
	Operating Expenses	\$5,927,364	
			\$27,908,287
57	Department of Tax Administration		
	Compensation	\$18,544,376	
	Operating Expenses	\$5,665,489	
			\$24,209,865
67	Department of Family Services		
	Compensation	\$96,729,125	
	Operating Expenses	\$105,808,627	
	Work Performed for Others	(\$534,749)	
			\$202,003,003

Fund 10001 - General Fund**AGENCY**

68	Department of Administration for Human Services		
	Compensation	\$12,049,503	
	Operating Expenses	\$1,504,820	
	Work Performed for Others	(\$64,143)	
			\$13,490,180
70	Department of Information Technology		
	Compensation	\$23,747,722	
	Operating Expenses	\$8,874,887	
			\$32,622,609
71	Health Department		
	Compensation	\$39,808,167	
	Operating Expenses	\$18,718,423	
			\$58,526,590
73	Office to Prevent and End Homelessness		
	Compensation	\$846,767	
	Operating Expenses	\$12,124,250	
			\$12,971,017
79	Department of Neighborhood and Community Services		
	Compensation	\$17,720,236	
	Operating Expenses	\$20,820,920	
	Work Performed for Others	(\$8,905,508)	
			\$29,635,648
80	Circuit Court and Records		
	Compensation	\$9,151,513	
	Operating Expenses	\$1,985,826	
			\$11,137,339
81	Juvenile and Domestic Relations District Court		
	Compensation	\$20,645,152	
	Operating Expenses	\$2,157,583	
			\$22,802,735
82	Office of the Commonwealth's Attorney		
	Compensation	\$3,724,606	
	Operating Expenses	\$120,634	
			\$3,845,240
85	General District Court		
	Compensation	\$2,871,116	
	Operating Expenses	\$912,356	
			\$3,783,472
87	Unclassified Administrative Expenses (Public Works)		
	Operating Expenses	\$3,757,592	
	Work Performed for Others	(\$166,030)	
	Capital Outlay	\$74,000	
			\$3,665,562

Fund 10001 - General Fund**AGENCY**

87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$2,407,036
		\$2,407,036
89	Employee Benefits	
	Non-Pay Employee Benefits	\$2,173,064
	Benefits	\$353,657,153
	Operating Expenses	\$1,387,850
	Work Performed for Others	(\$976,895)
		\$356,241,172
90	Police Department	
	Compensation	\$165,787,570
	Operating Expenses	\$23,975,435
	Work Performed for Others	(\$697,406)
	Capital Outlay	\$679,880
		\$189,745,479
91	Office of the Sheriff	
	Compensation	\$57,068,664
	Operating Expenses	\$9,695,787
	Capital Outlay	\$106,942
		\$66,871,393
92	Fire and Rescue Department	
	Compensation	\$167,666,957
	Operating Expenses	\$28,988,239
		\$196,655,196
93	Office of Emergency Management	
	Compensation	\$1,345,369
	Operating Expenses	\$527,104
		\$1,872,473
97	Department of Code Compliance	
	Compensation	\$3,776,861
	Operating Expenses	\$562,380
		\$4,339,241

FUND

10020	Consolidated Community Funding Pool		
	Operating Expenses	\$11,141,700	
		<u>\$11,141,700</u>	
10030	Contributory Fund		
	Operating Expenses	\$13,184,484	
		<u>\$13,184,484</u>	
10040	Information Technology		
	IT Projects	\$6,814,000	
		<u>\$6,814,000</u>	
20000	Consolidated Debt Service		
	Bond Expenses	\$320,522,544	
		<u>\$320,522,544</u>	
30000	Metro Operations and Construction		
	County Services	\$41,051,989	
		<u>\$41,051,989</u>	
30010	General Construction and Contributions		
	Capital Projects	\$22,308,427	
		<u>\$22,308,427</u>	
30020	Infrastructure Replacement and Upgrades		
	Capital Projects	\$1,408,449	
		<u>\$1,408,449</u>	
30060	Pedestrian Walkway Improvements		
	Capital Projects	\$400,000	
		<u>\$400,000</u>	
30300	The Penny for Affordable Housing Fund		
	Capital Projects	\$12,251,850	
		<u>\$12,251,850</u>	
40000	County Transit Systems		
	Operating Expenses	\$91,616,481	
	Capital Outlay	\$3,763,999	
	Capital Projects	\$4,500,000	
		<u>\$99,880,480</u>	
40010	County and Regional Transportation Projects		
	Compensation	\$4,501,951	
	Benefits	\$1,539,777	
	Operating Expenses	\$1,614,614	
	Capital Projects	\$56,218,434	
		<u>\$63,874,776</u>	

FUND

40030	Cable Communications		
	Compensation	\$4,533,586	
	Benefits	\$1,915,873	
	Operating Expenses	\$6,588,712	
	Capital Outlay	\$450,000	
			\$13,488,171
40040	Fairfax-Falls Church Community Services Board		
	Compensation	\$75,109,141	
	Benefits	\$27,903,475	
	Operating Expenses	\$59,964,382	
	Work Performed for Others	(\$1,650,160)	
			\$161,326,838
40050	Reston Community Center		
	Compensation	\$4,006,288	
	Benefits	\$1,414,715	
	Operating Expenses	\$2,758,036	
	Capital Projects	\$471,300	
			\$8,650,339
40060	McLean Community Center		
	Non-Pay Employee Benefits	\$3,000	
	Compensation	\$2,388,403	
	Benefits	\$837,606	
	Operating Expenses	\$2,382,888	
	Capital Projects	\$3,179,749	
			\$8,791,646
40070	Burgundy Village Community Center		
	Non-Pay Employee Benefits	\$21	
	Compensation	\$18,687	
	Benefits	\$1,378	
	Operating Expenses	\$25,625	
			\$45,711
40080	Integrated Pest Management Program		
	Non-Pay Employee Benefits	\$494	
	Compensation	\$1,062,725	
	Benefits	\$295,140	
	Operating Expenses	\$1,827,353	
			\$3,185,712
40090	E-911		
	Compensation	\$17,214,672	
	Benefits	\$7,657,257	
	Operating Expenses	\$13,445,440	
	IT Projects	\$8,507,552	
			\$46,824,921

FUND

40100	Stormwater Services		
	Compensation	\$13,266,282	
	Benefits	\$6,231,053	
	Operating Expenses	\$2,479,095	
	Work Performed for Others	(\$2,320,942)	
	Capital Outlay	\$782,900	
	Capital Projects	\$42,511,612	
			\$62,950,000
40110	Dulles Rail Phase I Transportation Improvement District		
	Bond Expenses	\$17,345,313	
			\$17,345,313
40120	Dulles Rail Phase II Transportation Improvement District		
	Bond Expenses	\$500,000	
			\$500,000
40125	Metrorail Parking System Pledged Revenues		
	Capital Projects	\$8,785,213	
			\$8,785,213
40130	Leaf Collection		
	Compensation	\$497,508	
	Benefits	\$12,771	
	Operating Expenses	\$1,676,903	
			\$2,187,182
40140	Refuse Collection and Recycling Operations		
	Non-Pay Employee Benefits	\$76,151	
	Compensation	\$7,932,019	
	Benefits	\$3,401,826	
	Operating Expenses	\$8,923,849	
	Work Performed for Others	(\$1,631,805)	
	Capital Outlay	\$590,000	
			\$19,292,040
40150	Refuse Disposal		
	Non-Pay Employee Benefits	\$150,000	
	Compensation	\$9,030,067	
	Benefits	\$2,998,554	
	Operating Expenses	\$33,008,078	
	Work Performed for Others	(\$1,878,941)	
	Capital Outlay	\$585,000	
			\$43,892,758
40160	Energy Resource Recovery (ERR) Facility		
	Non-Pay Employee Benefits	\$900	
	Compensation	\$722,273	
	Benefits	\$294,853	
	Operating Expenses	\$25,787,523	
			\$26,805,549

FUND

40170	I-95 Refuse Disposal		
	Non-Pay Employee Benefits	\$21,473	
	Compensation	\$2,961,138	
	Benefits	\$909,495	
	Operating Expenses	\$3,765,843	
	Capital Outlay	\$550,000	
	Capital Projects	\$600,000	
			\$8,807,949
40300	Housing Trust Fund		
	Capital Projects	\$484,155	
			\$484,155
40330	Elderly Housing Programs		
	Compensation	\$921,968	
	Benefits	\$236,774	
	Operating Expenses	\$2,422,162	
			\$3,580,904
40360	Homeowner and Business Loan Programs		
	Operating Expenses	\$2,331,087	
			\$2,331,087
50000	Federal/State Grants		
	Grant Expenditures	\$109,314,388	
			\$109,314,388
50800	Community Development Block Grant		
	Grant Expenditures	\$4,873,926	
			\$4,873,926
50810	HOME Investment Partnerships Program		
	Grant Expenditures	\$1,431,830	
			\$1,431,830
60000	County Insurance		
	Non-Pay Employee Benefits	\$15,016,139	
	Compensation	\$1,139,999	
	Benefits	\$475,998	
	Operating Expenses	\$9,445,604	
	Work Performed for Others	(\$250,000)	
			\$25,827,740
60010	Department of Vehicle Services		
	Non-Pay Employee Benefits	\$125,000	
	Compensation	\$16,317,072	
	Benefits	\$6,509,524	
	Operating Expenses	\$41,146,632	
	Capital Outlay	\$16,798,646	
			\$80,896,874

FUND

60020	Document Services		
	Compensation	\$1,420,498	
	Benefits	\$717,971	
	Operating Expenses	\$7,603,698	
			\$9,742,167
60030	Technology Infrastructure Services		
	Compensation	\$5,851,187	
	Benefits	\$1,970,383	
	Operating Expenses	\$31,766,438	
	Capital Outlay	\$3,231,288	
			\$42,819,296
60040	Health Benefits		
	Non-Pay Employee Benefits	\$187,932,674	
	Compensation	\$122,500	
	Benefits	\$20,648	
	Operating Expenses	\$1,206,982	
	Capital Outlay	\$10,000	
			\$189,292,804
69010	Sewer Operation and Maintenance		
	Non-Pay Employee Benefits	\$182,000	
	Compensation	\$20,961,757	
	Benefits	\$8,773,829	
	Operating Expenses	\$68,601,063	
	Work Performed for Others	(\$349,795)	
	Capital Outlay	\$528,792	
			\$98,697,646
69020	Sewer Bond Parity Debt Service		
	Bond Expenses	\$23,510,500	
			\$23,510,500
69040	Sewer Bond Subordinate Debt Service		
	Bond Expenses	\$26,218,147	
			\$26,218,147
69300	Sewer Construction Improvements		
	Capital Projects	\$74,650,000	
			\$74,650,000
69310	Sewer Bond Construction		
	Capital Projects	\$104,993,827	
			\$104,993,827
70000	Route 28 Taxing District		
	Operating Expenses	\$11,402,824	
			\$11,402,824

FUND

70040	Mosaic District Community Development Authority	
	Bond Expenses	\$5,531,544
		<u>\$5,531,544</u>
73000	Employees' Retirement Trust	
	Non-Pay Employee Benefits	\$956
	Compensation	\$1,777,297
	Benefits	\$816,530
	Operating Expenses	\$313,457,618
		<u>\$316,052,401</u>
73010	Uniformed Employees Retirement Trust	
	Non-Pay Employee Benefits	\$205
	Compensation	\$380,853
	Benefits	\$168,299
	Operating Expenses	\$107,120,662
		<u>\$107,670,019</u>
73020	Police Retirement Trust	
	Non-Pay Employee Benefits	\$205
	Compensation	\$380,853
	Benefits	\$168,299
	Operating Expenses	\$83,683,870
		<u>\$84,233,227</u>
73030	OPEB Trust	
	Non-Pay Employee Benefits	\$118
	Compensation	\$93,249
	Benefits	\$27,405
	Operating Expenses	\$10,196,598
		<u>\$10,317,370</u>

GIVEN under my hand this _____ of April, 2016

By: _____

Catherine A. Chianese
 Clerk to the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2016 - June 30, 2017
Supported by the FY 2017 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 26, 2016, 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, 2017 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	\$2,609,766,024
S31000	Public School Construction	
	Capital Projects	\$175,955,030
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$90,153,330
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$9,510,462
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$73,629,503
S60000	Public School Insurance	
	Operating Expenditures	\$22,575,354
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$429,758,354
S63000	Public School Central Procurement	
	Operating Expenditures	\$0
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$208,671,625
S71100	Public School OPEB Trust	
	Operating Expenditures	\$17,494,500

GIVEN under my hand this _____ of April, 2016

By: _____

Catherine A. Chianese
 Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2017

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 26, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

For the Purposes of Fiscal Planning, the FY 2017 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	\$1,477,872,999
Net Change to Advertised Expenditures	<u>(\$3,316,724)</u>
Approved General Fund Expenditures	\$1,474,556,275
Total Advertised Transfers from the General Fund	\$2,510,373,876
Net Change to Advertised Transfers Out	<u>\$27,609,669</u>
Approved Transfers from the General Fund	\$2,537,983,545
Advertised General Fund Total Requirements	\$3,988,246,875
Plus: Net Change in Expenditures	(\$3,316,724)
Plus: Net Change in Transfers Out	<u>\$27,609,669</u>
Approved General Fund Disbursements	\$4,012,539,820
Advertised General Fund Ending Balance	\$114,976,620
Net Change to Advertised Ending Balance	<u>(\$17,798,858)</u>
Approved General Fund Ending Balance	\$97,177,762
Approved General Fund Total Requirements	\$4,109,717,582

RESOURCES:

Advertised General Fund Beginning Balance	\$84,943,436
Net Change to Advertised General Fund Beginning Balance	<u>\$3,646,200</u>
Approved General Fund Beginning Balance	\$88,589,636
Total Advertised General Fund Receipts	\$4,008,114,187
Net Change to Advertised Receipts	<u>\$2,847,887</u>
Approved General Fund Receipts	\$4,010,962,074
Total Advertised Transfers into the General Fund	\$10,165,872
Net Change to Advertised Transfers In	<u>\$0</u>
Approved Transfers to the General Fund	\$10,165,872
Approved Total General Fund Resources	\$4,109,717,582

SUMMARY OF ALL FUNDS:

Total Advertised Expenditures	\$7,448,811,881
Net Change to Advertised Expenditures	<u>\$22,849,293</u>
Total Approved Funds	\$7,471,661,174
Total Advertised Estimated Resources	\$7,448,811,881
Net Change to Advertised Resources	<u>\$22,849,293</u>
Total Approved Estimated Resources	\$7,471,661,174

GIVEN under my hand this _____ day of April, 2016

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

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

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$156,391,257	\$75,915,037	\$164,916,223	\$84,943,436	\$88,589,636	(\$76,326,587)	(46.28%)
Revenue							
Real Property Taxes	\$2,357,117,530	\$2,434,215,819	\$2,434,215,819	\$2,600,366,481	\$2,600,366,481	\$166,150,662	6.83%
Personal Property Taxes ²	370,292,221	369,389,423	376,197,577	383,274,181	383,274,181	7,076,604	1.88%
General Other Local Taxes	506,567,278	495,137,332	504,309,764	510,976,755	510,976,755	6,666,991	1.32%
Permit, Fees & Regulatory Licenses	45,545,990	45,572,818	46,549,359	47,384,162	47,384,162	834,803	1.79%
Fines & Forfeitures	13,115,761	13,348,086	12,443,009	12,443,009	12,443,009	0	0.00%
Revenue from Use of Money & Property	15,118,488	21,003,774	21,116,191	22,582,955	22,582,955	1,466,764	6.95%
Charges for Services	72,911,452	74,616,185	74,937,994	76,031,208	76,031,208	1,093,214	1.46%
Revenue from the Commonwealth ²	300,717,720	309,599,935	308,222,768	308,650,318	309,930,318	1,707,550	0.55%
Revenue from the Federal Government	36,351,177	29,289,909	30,272,223	29,979,502	31,501,656	1,229,433	4.06%
Recovered Costs/Other Revenue	20,126,106	18,334,374	16,713,329	16,425,616	16,471,349	(241,980)	(1.45%)
Total Revenue	\$3,737,863,723	\$3,810,507,655	\$3,824,978,033	\$4,008,114,187	\$4,010,962,074	\$185,984,041	4.86%
Transfers In							
Fund 40030 Cable Communications	\$3,148,516	\$3,532,217	\$3,532,217	\$3,869,872	\$3,869,872	\$337,655	9.56%
Fund 40040 Fairfax-Falls Church Community Services Board	4,000,000	0	0	0	0	0	-
Fund 40080 Integrated Pest Management	138,000	141,000	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,000,000	1,125,000	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	535,000	548,000	548,000	548,000	548,000	0	0.00%
Fund 40150 Refuse Disposal	535,000	577,000	577,000	577,000	577,000	0	0.00%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	49,000	49,000	49,000	49,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	175,000	186,000	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	1,800,000	2,850,000	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	775,000	820,000	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$12,148,516	\$9,828,217	\$9,828,217	\$10,165,872	\$10,165,872	\$337,655	3.44%
Total Available	\$3,906,403,496	\$3,896,250,909	\$3,999,722,473	\$4,103,223,495	\$4,109,717,582	\$109,995,109	2.75%
Direct Expenditures							
Personnel Services	\$734,577,718	\$773,546,456	\$776,059,167	\$805,471,026	\$808,169,412	\$32,110,245	4.14%
Operating Expenses	338,563,398	342,454,643	379,817,366	351,019,493	345,803,713	(34,013,653)	(8.96%)
Recovered Costs	(42,467,566)	(44,489,319)	(44,259,319)	(35,130,994)	(35,130,994)	9,128,325	(20.62%)
Capital Equipment	2,128,669	126,017	2,309,206	632,645	860,822	(1,448,384)	(62.72%)
Fringe Benefits	307,188,662	338,338,526	340,260,210	355,880,829	354,853,322	14,593,112	4.29%
Total Direct Expenditures	\$1,339,990,881	\$1,409,976,323	\$1,454,186,630	\$1,477,872,999	\$1,474,556,275	\$20,369,645	1.40%
Transfers Out							
Fund S10000 School Operating	\$1,768,498,393	\$1,825,153,345	\$1,825,153,345	\$1,879,907,945	\$1,913,518,902	\$88,365,557	4.84%
Fund S31000 School Construction	0	0	13,100,000	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization ³	10,345,428	536,848	15,381,802	9,392,382	10,711,034	(4,670,768)	(30.37%)
Fund 10020 Consolidated Community Funding Pool	10,611,143	10,611,143	10,611,143	11,141,700	11,141,700	530,557	5.00%
Fund 10030 Contributory Fund	15,020,884	12,894,637	14,894,637	13,158,773	13,158,773	(1,735,864)	(11.65%)

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

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (Cont.)							
Fund 10040 Information Technology	11,251,260	2,700,000	2,700,000	4,770,240	4,770,240	2,070,240	76.68%
Fund 20000 County Debt Service	133,742,157	127,793,296	127,793,296	136,752,654	136,752,654	8,959,358	7.01%
Fund 20001 School Debt Service	177,141,176	187,157,477	187,157,477	189,870,099	189,870,099	2,712,622	1.45%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	13,557,955	13,557,955	2,259,659	20.00%
Fund 30010 General Construction and Contributions	26,082,606	19,041,768	28,561,768	23,353,427	17,733,427	(10,828,341)	(37.91%)
Fund 30020 Capital Renewal Construction	5,550,000	2,700,000	13,353,356	5,000,000	1,408,449	(11,944,907)	(89.45%)
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	300,000	400,000	400,000	100,000	33.33%
Fund 30070 Public Safety Construction	5,750,000	0	100,000	100,000	0	(100,000)	(100.00%)
Fund 40000 County Transit Systems	34,547,739	34,547,739	33,407,739	34,929,649	34,929,649	1,521,910	4.56%
Fund 40040 Fairfax-Falls Church Community Services Board	112,186,215	115,488,498	116,243,498	122,885,940	124,877,551	8,634,053	7.43%
Fund 40330 Elderly Housing Programs	1,869,683	1,896,649	1,896,649	1,923,159	1,923,159	26,510	1.40%
Fund 50000 Federal/State Grants	5,208,464	5,408,464	5,408,464	5,480,836	5,480,836	72,372	1.34%
Fund 60000 County Insurance	40,267,550	23,278,826	25,819,826	24,162,115	24,162,115	(1,657,711)	(6.42%)
Fund 60020 Document Services	2,398,233	2,278,233	2,278,233	3,941,831	3,941,831	1,663,598	73.02%
Fund 60040 Health Benefits	1,000,000	0	0	0	0	0	-
Fund 73030 OPEB Trust	28,000,000	26,000,000	21,000,000	16,000,000	16,000,000	(5,000,000)	(23.81%)
Fund 83000 Alcohol Safety Action Program	427,165	486,678	486,678	545,171	545,171	58,493	12.02%
Total Transfers Out	\$2,401,496,392	\$2,409,571,897	\$2,456,946,207	\$2,510,373,876	\$2,537,983,545	\$81,037,338	3.30%
Total Disbursements	\$3,741,487,273	\$3,819,548,220	\$3,911,132,837	\$3,988,246,875	\$4,012,539,820	\$101,406,983	2.59%
Total Ending Balance	\$164,916,223	\$76,702,689	\$88,589,636	\$114,976,620	\$97,177,762	\$8,588,126	9.69%
Less:							
Managed Reserve ⁴	\$75,915,037	\$76,702,689	\$88,589,636	\$92,450,526	\$97,177,762	\$8,588,126	9.69%
Reserve for Board Adjustments ⁵				22,526,094		0	-
Total Available	\$89,001,186	\$0	\$0	\$0	\$0	\$0	-

¹ The FY 2016 Revised Budget Plan includes the actions taken by the Board of Supervisors on April 19, 2016 on the FY 2016 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2017 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 Target funding for the Revenue Stabilization Fund is 5.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. As a result of reserve adjustments included in the FY 2017 Adopted Budget Plan, the FY 2017 projected balance in the Revenue Stabilization Fund is \$166.48 million, or 4.15 percent of total General Fund disbursements.

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

⁵ As part of the FY 2017 Advertised Budget Plan, an amount of \$22,526,094 was available for the consideration of the Board of Supervisors during their deliberations on the FY 2017 budget. This funding, along with additional funding identified during the mark-up process, is transferred to Fund S10000, School Operating, as part of the FY 2017 Adopted Budget Plan.

FY 2017 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services							
01 Board of Supervisors	\$4,701,988	\$5,588,122	\$5,587,682	\$5,848,161	\$5,848,161	\$260,479	4.66%
02 Office of the County Executive	5,868,895	6,548,294	6,553,163	6,718,712	6,718,712	165,549	2.53%
04 Department of Cable and Consumer Services	834,766	956,395	999,760	0	0	(999,760)	(100.00%)
06 Department of Finance	7,407,181	8,268,986	9,135,706	8,476,753	8,476,753	(658,953)	(7.21%)
11 Department of Human Resources	7,215,555	7,306,424	7,404,161	7,476,553	7,476,553	72,392	0.98%
12 Department of Purchasing and Supply Management	4,354,735	4,643,774	4,938,725	4,739,981	4,739,981	(198,744)	(4.02%)
13 Office of Public Affairs	1,146,688	1,226,162	1,292,473	1,271,906	1,271,906	(20,567)	(1.59%)
15 Office of Elections	3,493,964	4,032,359	5,604,901	5,098,565	4,098,565	(1,506,336)	(26.88%)
17 Office of the County Attorney	6,538,964	6,714,266	8,001,981	7,212,543	7,212,543	(789,438)	(9.87%)
20 Department of Management and Budget	4,424,741	4,539,311	4,545,556	4,528,121	4,528,121	(17,435)	(0.38%)
37 Office of the Financial and Program Auditor	230,864	367,963	366,284	378,512	378,512	12,228	3.34%
41 Civil Service Commission	370,213	429,088	430,835	439,953	439,953	9,118	2.12%
57 Department of Tax Administration	23,087,505	23,619,724	23,718,853	24,209,865	24,209,865	491,012	2.07%
70 Department of Information Technology	33,198,737	31,288,662	32,713,827	32,622,609	32,622,609	(91,218)	(0.28%)
Total Legislative-Executive Functions / Central Services	\$102,874,796	\$105,529,530	\$111,293,907	\$109,022,234	\$108,022,234	(\$3,271,673)	(2.94%)
Judicial Administration							
80 Circuit Court and Records	\$10,570,642	\$10,837,645	\$10,876,231	\$11,137,339	\$11,137,339	\$261,108	2.40%
82 Office of the Commonwealth's Attorney	3,376,105	3,718,255	3,736,115	3,845,240	3,845,240	109,125	2.92%
85 General District Court	2,098,003	2,370,845	2,554,668	2,421,762	3,783,472	1,228,804	48.10%
91 Office of the Sheriff	20,079,843	18,583,128	19,120,614	19,029,350	19,029,350	(91,264)	(0.48%)
Total Judicial Administration	\$36,124,593	\$35,509,873	\$36,287,628	\$36,433,691	\$37,795,401	\$1,507,773	4.16%
Public Safety							
04 Department of Cable and Consumer Services	\$756,869	\$698,177	\$698,177	\$808,305	\$808,305	\$110,128	15.77%
31 Land Development Services	9,818,170	10,104,746	10,262,042	10,353,488	10,353,488	91,446	0.89%
81 Juvenile and Domestic Relations District Court	21,957,740	22,589,661	22,815,343	22,605,899	22,802,735	(12,608)	(0.06%)
90 Police Department	178,721,676	180,792,263	185,614,863	189,252,555	189,745,479	4,130,616	2.23%
91 Office of the Sheriff	41,671,629	46,196,681	47,030,032	47,435,363	47,842,043	812,011	1.73%
92 Fire and Rescue Department	182,769,246	186,829,813	192,672,943	196,468,261	196,655,196	3,982,253	2.07%
93 Office of Emergency Management	1,877,335	1,836,708	2,379,017	1,872,473	1,872,473	(506,544)	(21.29%)
97 Department of Code Compliance	3,943,145	4,225,341	4,229,648	4,339,241	4,339,241	109,593	2.59%
Total Public Safety	\$441,515,810	\$453,273,390	\$465,702,065	\$473,135,585	\$474,418,960	\$8,716,895	1.87%
Public Works							
08 Facilities Management Department	\$52,395,116	\$54,523,321	\$57,117,485	\$57,393,164	\$57,393,164	\$275,679	0.48%
25 Business Planning and Support	903,588	1,205,527	1,207,298	1,258,884	1,258,884	51,586	4.27%
26 Office of Capital Facilities	13,150,051	13,475,164	13,849,297	14,033,088	14,033,088	183,791	1.33%
87 Unclassified Administrative Expenses	3,233,528	3,391,562	5,284,598	3,665,562	3,665,562	(1,619,036)	(30.64%)
Total Public Works	\$69,682,283	\$72,595,574	\$77,458,678	\$76,350,698	\$76,350,698	(\$1,107,980)	(1.43%)

FY 2017 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare							
67 Department of Family Services	\$183,351,821	\$195,671,254	\$199,771,770	\$200,960,146	\$202,003,003	\$2,231,233	1.12%
68 Department of Administration for Human Services	12,368,239	12,995,921	13,091,282	13,490,180	13,490,180	398,898	3.05%
71 Health Department	51,873,700	55,083,029	58,754,832	58,507,785	58,526,590	(228,242)	(0.39%)
73 Office to Prevent and End Homelessness	10,914,595	12,141,549	13,439,031	12,971,017	12,971,017	(468,014)	(3.48%)
79 Department of Neighborhood and Community Services	27,765,259	28,096,455	28,710,337	29,546,148	29,635,648	925,311	3.22%
Total Health and Welfare	\$286,273,614	\$303,988,208	\$313,767,252	\$315,475,276	\$316,626,438	\$2,859,186	0.91%
Parks and Libraries							
51 Fairfax County Park Authority	\$23,085,651	\$23,440,278	\$23,844,953	\$24,135,401	\$24,142,901	\$297,948	1.25%
52 Fairfax County Public Library	26,849,179	27,669,124	30,190,829	27,908,287	27,908,287	(2,282,542)	(7.56%)
Total Parks and Libraries	\$49,934,830	\$51,109,402	\$54,035,782	\$52,043,688	\$52,051,188	(\$1,984,594)	(3.67%)
Community Development							
16 Economic Development Authority	\$7,335,920	\$7,463,150	\$7,463,150	\$7,570,640	\$7,570,640	\$107,490	1.44%
31 Land Development Services	12,662,071	14,909,179	16,486,114	15,255,591	15,255,591	(1,230,523)	(7.46%)
35 Department of Planning and Zoning	9,896,563	10,670,696	11,950,528	10,973,643	10,973,643	(976,885)	(8.17%)
36 Planning Commission	633,700	754,387	754,587	820,729	820,729	66,142	8.77%
38 Department of Housing and Community Development	5,799,580	6,255,389	6,330,366	6,366,067	6,366,067	35,701	0.56%
39 Office of Human Rights and Equity Programs	1,382,453	1,534,778	1,534,790	1,527,648	1,527,648	(7,142)	(0.47%)
40 Department of Transportation	7,538,750	7,856,391	9,009,627	8,128,830	8,128,830	(880,797)	(9.78%)
Total Community Development	\$45,249,037	\$49,443,970	\$53,529,162	\$50,643,148	\$50,643,148	(\$2,886,014)	(5.39%)
Nondepartmental							
87 Unclassified Administrative Expenses	\$2,000	(\$1,200,000)	\$1,925	\$7,500,000	\$2,407,036	\$2,405,111	124940.83%
89 Employee Benefits	308,333,918	339,726,376	342,110,231	357,268,679	356,241,172	14,130,941	4.13%
Total Nondepartmental	\$308,335,918	\$338,526,376	\$342,112,156	\$364,768,679	\$358,648,208	\$16,536,052	4.83%
Total General Fund Direct Expenditures	\$1,339,990,881	\$1,409,976,323	\$1,454,186,630	\$1,477,872,999	\$1,474,556,275	\$20,369,645	1.40%

¹ The FY 2016 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 19, 2016 on the FY 2016 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2017 Adopted Budget Plan volumes.

**FY 2017 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2015 Estimate	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS								
General Fund Group								
10001 General Fund	\$1,394,255,480	\$1,339,990,881	\$1,409,976,323	\$1,454,186,630	\$1,477,872,999	\$1,474,556,275	\$20,369,645	1.40%
10020 Consolidated Community Funding Pool	10,611,143	10,535,093	10,611,143	10,687,193	11,141,700	11,141,700	454,507	4.25%
10030 Contributory Fund	15,094,665	15,043,954	12,967,166	15,967,166	13,184,484	13,184,484	(2,782,682)	(17.43%)
10040 Information Technology	46,006,474	11,323,206	6,424,000	42,808,773	6,814,000	6,814,000	(35,994,773)	(84.08%)
Total General Fund Group	\$1,465,967,762	\$1,376,893,134	\$1,439,978,632	\$1,523,649,762	\$1,509,013,183	\$1,505,696,459	(\$17,953,303)	(1.18%)
Debt Service Funds								
20000 Consolidated Debt Service	\$321,297,599	\$311,145,355	\$321,900,342	\$327,588,780	\$320,522,544	\$320,522,544	(\$7,066,236)	(2.16%)
Capital Project Funds								
30000 Metro Operations and Construction	\$36,156,089	\$36,156,088	\$32,950,226	\$32,950,226	\$41,051,989	\$41,051,989	\$8,101,763	24.59%
30010 General Construction and Contributions	98,488,079	33,584,387	23,341,768	118,824,283	28,053,427	22,308,427	(96,515,856)	(81.23%)
30020 Infrastructure Replacement and Upgrades	24,987,845	7,931,175	2,700,000	29,955,220	5,000,000	1,408,449	(28,546,771)	(95.30%)
30030 Library Construction	37,664,832	4,359,450	0	33,305,382	0	0	(33,305,382)	(100.00%)
30040 Contributed Roadway Improvements	35,813,352	1,165,115	0	44,942,247	0	0	(44,942,247)	(100.00%)
30050 Transportation Improvements	165,757,575	20,629,659	0	149,422,916	0	0	(149,422,916)	(100.00%)
30060 Pedestrian Walkway Improvements	3,720,868	534,079	300,000	4,324,452	400,000	400,000	(3,924,452)	(90.75%)
30070 Public Safety Construction	240,592,955	41,459,600	0	359,364,221	100,000	0	(359,364,221)	(100.00%)
30080 Commercial Revitalization Program	2,505,474	397,452	0	2,108,022	0	0	(2,108,022)	(100.00%)
30090 Pro Rata Share Drainage Construction	4,933,986	2,499,065	0	3,654,721	0	0	(3,654,721)	(100.00%)
30300 The Penny for Affordable Housing	42,351,662	12,686,145	16,033,900	45,979,463	12,251,850	12,251,850	(33,727,613)	(73.35%)
30310 Housing Assistance Program	6,698,527	111,008	0	6,587,519	0	0	(6,587,519)	(100.00%)
30400 Park Authority Bond Construction	79,525,061	23,466,814	0	58,864,461	0	0	(58,864,461)	(100.00%)
S31000 Public School Construction	521,900,277	222,027,057	163,052,786	546,786,302	175,955,030	175,955,030	(370,831,272)	(67.82%)
Total Capital Project Funds	\$1,301,096,582	\$407,007,094	\$238,378,680	\$1,437,069,435	\$262,812,296	\$253,375,745	(\$1,183,693,690)	(82.37%)
Special Revenue Funds								
40000 County Transit Systems	\$113,378,389	\$96,366,185	\$108,663,869	\$114,013,266	\$99,880,480	\$99,880,480	(\$14,132,786)	(12.40%)
40010 County and Regional Transportation Projects	280,187,646	48,129,713	72,070,518	326,680,510	63,874,776	63,874,776	(262,805,734)	(80.45%)
40030 Cable Communications	19,053,592	11,290,281	12,404,950	19,709,908	13,488,171	13,488,171	(6,221,737)	(31.57%)
40040 Fairfax-Falls Church Community Services Board	154,936,429	144,991,032	153,507,245	159,369,688	159,335,227	161,326,838	1,957,150	1.23%
40050 Reston Community Center	9,104,154	7,503,451	8,991,545	9,529,883	8,650,339	8,650,339	(879,544)	(9.23%)
40060 McLean Community Center	6,599,065	5,327,983	7,236,949	8,060,467	8,791,646	8,791,646	731,179	9.07%
40070 Burgundy Village Community Center	121,825	66,423	45,447	96,475	45,711	45,711	(50,764)	(52.62%)
40080 Integrated Pest Management Program	3,264,866	1,996,614	3,166,927	3,405,084	3,185,712	3,185,712	(219,372)	(6.44%)
40090 E-911	47,290,455	39,600,341	45,824,196	52,568,278	46,824,921	46,824,921	(5,743,357)	(10.93%)
40100 Stormwater Services	102,981,088	49,157,402	55,375,000	110,130,493	62,950,000	62,950,000	(47,180,493)	(42.84%)
40110 Dulles Rail Phase I Transportation Improvement District	17,454,463	17,344,563	17,341,662	17,341,662	17,345,313	17,345,313	3,651	0.02%
40120 Dulles Rail Phase II Transportation Improvement District	500,000	0	500,000	16,150,000	500,000	500,000	(15,650,000)	(96.90%)
40125 Metrorail Parking System Pledged Revenues	0	0	0	8,787,713	8,785,213	8,785,213	(2,500)	(0.03%)
40130 Leaf Collection	2,187,182	2,100,142	2,364,737	2,397,156	2,187,182	2,187,182	(209,974)	(8.76%)
40140 Refuse Collection and Recycling Operations	24,119,610	19,423,401	19,674,456	20,725,941	19,292,040	19,292,040	(1,433,901)	(6.92%)
40150 Refuse Disposal	52,718,946	46,324,132	48,333,031	53,033,744	43,892,758	43,892,758	(9,140,986)	(17.24%)
40160 Energy Resource Recovery (ERR) Facility	21,539,611	17,519,337	25,801,271	25,924,699	26,805,549	26,805,549	880,850	3.40%
40170 I-95 Refuse Disposal	17,655,809	9,304,948	7,709,391	16,135,835	8,807,949	8,807,949	(7,327,886)	(45.41%)
40180 Tysons Service District	0	0	0	6,450,000	0	0	(6,450,000)	(100.00%)
40300 Housing Trust	6,184,391	1,578,386	580,391	5,916,924	484,155	484,155	(5,432,769)	(91.82%)
40330 Elderly Housing Programs	4,030,410	3,478,423	3,466,689	3,962,522	3,580,904	3,580,904	(381,618)	(9.63%)
40360 Homeowner and Business Loan Programs	4,574,595	2,063,402	2,333,715	3,386,229	2,331,087	2,331,087	(1,055,142)	(31.16%)
50000 Federal/State Grants	245,717,024	98,083,818	109,038,326	256,790,555	109,314,388	109,314,388	(147,476,167)	(57.43%)
50800 Community Development Block Grant	10,458,332	5,722,326	5,128,616	10,351,331	4,873,926	4,873,926	(5,477,405)	(52.91%)

FY 2017 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2015 Estimate	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)								
50810 HOME Investment Partnerships Program	4,471,758	2,323,088	1,580,878	3,773,138	1,431,830	1,431,830	(2,341,308)	(62.05%)
S10000 Public School Operating ²	2,537,099,093	2,432,648,480	2,514,738,412	2,597,234,175	2,576,155,067	2,609,766,024	12,531,849	0.48%
S40000 Public School Food and Nutrition Services	90,819,864	75,665,027	88,437,427	87,262,515	90,153,330	90,153,330	2,890,815	3.31%
S43000 Public School Adult and Community Education	10,063,348	9,157,854	9,638,432	10,133,046	9,510,462	9,510,462	(622,584)	(6.14%)
S50000 Public School Grants & Self Supporting Programs	93,849,636	68,515,472	71,913,207	96,410,871	73,629,503	73,629,503	(22,781,368)	(23.63%)
Total Special Revenue Funds	\$3,880,361,581	\$3,215,682,224	\$3,395,867,287	\$4,045,732,108	\$3,466,107,639	\$3,501,710,207	(\$544,021,901)	(13.45%)
TOTAL GOVERNMENTAL FUNDS	\$6,968,723,524	\$5,310,727,807	\$5,396,124,941	\$7,334,040,085	\$5,558,455,662	\$5,581,304,955	(\$1,752,735,130)	(23.90%)
PROPRIETARY FUNDS								
Internal Service Funds								
60000 County Insurance	\$43,498,230	\$33,972,698	\$24,944,451	\$62,968,566	\$25,827,740	\$25,827,740	(\$37,140,826)	(58.98%)
60010 Department of Vehicle Services	95,155,561	81,699,911	85,538,625	82,359,754	80,896,874	80,896,874	(1,462,880)	(1.78%)
60020 Document Services	6,142,385	5,615,710	5,748,767	5,870,611	9,742,167	9,742,167	3,871,556	65.95%
60030 Technology Infrastructure Services	41,181,396	37,252,377	35,757,278	38,329,840	42,819,296	42,819,296	4,489,456	11.71%
60040 Health Benefits	180,508,175	163,689,013	187,080,466	196,717,557	189,292,804	189,292,804	(7,424,753)	(3.77%)
S60000 Public School Insurance	27,321,986	14,276,098	22,528,271	26,846,747	22,575,354	22,575,354	(4,271,393)	(15.91%)
S62000 Public School Health and Flexible Benefits	409,520,474	356,467,151	391,304,102	403,231,566	429,758,354	429,758,354	26,526,788	6.58%
S63000 Public School Central Procurement	6,500,000	5,339,881	0	0	0	0	0	-
Total Internal Service Funds	\$809,828,207	\$698,312,839	\$752,901,960	\$816,324,641	\$800,912,589	\$800,912,589	(\$15,412,052)	(1.89%)
Enterprise Funds								
69010 Sewer Operation and Maintenance	\$98,093,267	\$93,906,639	\$96,283,072	\$97,560,730	\$98,697,646	\$98,697,646	\$1,136,916	1.17%
69020 Sewer Bond Parity Debt Service	20,446,381	21,011,362	20,906,350	20,906,350	23,510,500	23,510,500	2,604,150	12.46%
69040 Sewer Bond Subordinate Debt Service	26,133,270	26,188,477	26,318,820	26,318,820	26,218,147	26,218,147	(100,673)	(0.38%)
69300 Sewer Construction Improvements	119,923,788	72,260,479	86,389,000	134,052,309	74,650,000	74,650,000	(59,402,309)	(44.31%)
69310 Sewer Bond Construction	31,510,145	18,392,133	13,000,000	27,648,702	104,993,827	104,993,827	77,345,125	279.74%
Total Enterprise Funds	\$296,106,851	\$231,759,090	\$242,897,242	\$306,486,911	\$328,070,120	\$328,070,120	\$21,583,209	7.04%
TOTAL PROPRIETARY FUNDS	\$1,105,935,058	\$930,071,929	\$995,799,202	\$1,122,811,552	\$1,128,982,709	\$1,128,982,709	\$6,171,157	0.55%
FIDUCIARY FUNDS								
Agency Funds								
70000 Route 28 Taxing District	\$10,711,359	\$10,080,734	\$11,045,828	\$11,047,464	\$11,402,824	\$11,402,824	\$355,360	3.22%
70040 Mosaic District Community Development Authority	3,882,012	3,882,012	4,529,965	4,529,965	5,531,544	5,531,544	1,001,579	22.11%
Total Agency Funds	\$14,593,371	\$13,962,746	\$15,575,793	\$15,577,429	\$16,934,368	\$16,934,368	\$1,356,939	8.71%
Trust Funds								
73000 Employees' Retirement Trust	\$299,361,705	\$274,282,674	\$306,730,875	\$306,730,875	\$316,052,401	\$316,052,401	\$9,321,526	3.04%
73010 Uniformed Employees Retirement Trust	102,295,421	90,294,901	103,558,966	103,558,966	107,670,019	107,670,019	4,111,053	3.97%
73020 Police Retirement Trust	74,812,151	71,066,818	77,675,496	77,675,496	84,233,227	84,233,227	6,557,731	8.44%
73030 OPEB Trust	17,899,040	17,266,827	9,770,060	14,120,060	10,317,370	10,317,370	(3,802,690)	(26.93%)
S71000 Educational Employees' Retirement	196,621,215	185,031,565	207,876,796	198,323,622	208,671,625	208,671,625	10,348,003	5.22%
S71100 Public School OPEB Trust	27,299,452	16,175,412	16,759,500	16,779,500	17,494,500	17,494,500	715,000	4.26%
Total Trust Funds	\$718,288,984	\$654,118,197	\$722,371,693	\$717,188,519	\$744,439,142	\$744,439,142	\$27,250,623	3.80%
TOTAL FIDUCIARY FUNDS	\$732,882,355	\$668,080,943	\$737,947,486	\$732,765,948	\$761,373,510	\$761,373,510	\$28,607,562	3.90%
TOTAL APPROPRIATED FUNDS	\$8,807,540,937	\$6,908,880,679	\$7,129,871,629	\$9,189,617,585	\$7,448,811,881	\$7,471,661,174	(\$1,717,956,411)	(18.69%)
Less: Internal Service Funds ³	(\$809,828,207)	(\$698,312,839)	(\$752,901,960)	(\$816,324,641)	(\$800,912,589)	(\$800,912,589)	\$15,412,052	(1.89%)
NET EXPENDITURES	\$7,997,712,730	\$6,210,567,840	\$6,376,969,669	\$8,373,292,944	\$6,647,899,292	\$6,670,748,585	(\$1,702,544,359)	(20.33%)

**FY 2017 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2015 Estimate	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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¹The *FY 2016 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 19, 2016 on the *FY 2016 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2017 Adopted Budget Plan* volumes.

² Pending School Board approval, FY 2017 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 2017 Adopted Budget Plan* and the Fairfax County School Board's Advertised Transfer In to Fund S10000. Final adjustments will be reflected at the *FY 2016 Carryover Review*.

³Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

FY 2017 ADOPTED EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Advertised Budget Plan	FY 2017 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES							
Special Revenue Funds							
83000 Alcohol Safety Action Program	\$1,748,070	\$1,944,513	\$1,944,513	\$2,003,006	\$2,003,006	\$58,493	3.01%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)							
Agency Funds							
10031 Northern Virginia Regional Identification System	\$17,605	\$18,799	\$46,095	\$18,799	\$18,799	(\$27,296)	(59.22%)
HOUSING AND COMMUNITY DEVELOPMENT							
Other Housing Funds							
81000 FCRHA General Operating	\$2,855,662	\$3,069,930	\$3,525,631	\$3,515,829	\$3,515,829	(\$9,802)	(0.28%)
81020 Non-County Appropriated Rehabilitation Loan	0	0	0	0	0	0	-
81030 FCRHA Revolving Development	265,969	0	431,760	0	0	(431,760)	(100.00%)
81050 FCRHA Private Financing	262,000	25,275	1,983,257	4,103	4,103	(1,979,154)	(99.79%)
81060 FCRHA Internal Service	3,356,064	3,723,351	4,172,500	3,409,540	3,409,540	(762,960)	(18.29%)
81100 Fairfax County Rental Program	4,284,699	4,703,892	4,880,252	4,522,291	4,522,291	(357,961)	(7.33%)
81200 Housing Partnerships	1,716,384	2,167,458	2,327,104	1,744,703	1,744,703	(582,401)	(25.03%)
81500 Housing Grants	256,444	0	258,251	0	0	(258,251)	(100.00%)
Total Other Housing Funds	\$12,997,222	\$13,689,906	\$17,578,755	\$13,196,466	\$13,196,466	(\$4,382,289)	(24.93%)
Annual Contribution Contract							
81510 Housing Choice Voucher Program	\$55,651,338	\$57,806,807	\$59,602,490	\$59,164,967	\$59,164,967	(\$437,523)	(0.73%)
81520 Public Housing Projects Under Management	9,620,513	10,544,111	11,047,733	10,362,342	10,362,342	(685,391)	(6.20%)
81530 Public Housing Projects Under Modernization	1,931,360	0	2,812,702	0	0	(2,812,702)	(100.00%)
Total Annual Contribution Contract	\$67,203,211	\$68,350,918	\$73,462,925	\$69,527,309	\$69,527,309	(\$3,935,616)	(5.36%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$80,200,433	\$82,040,824	\$91,041,680	\$82,723,775	\$82,723,775	(\$8,317,905)	(9.14%)
FAIRFAX COUNTY PARK AUTHORITY							
Special Revenue Funds							
80000 Park Revenue and Operating	\$42,633,271	\$44,969,446	\$45,063,640	\$46,208,518	\$46,208,518	\$1,144,878	2.54%
Capital Projects Funds							
80300 Park Improvement	\$5,545,560	\$0	\$19,063,460	\$0	\$0	(\$19,063,460)	(100.00%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$48,178,831	\$44,969,446	\$64,127,100	\$46,208,518	\$46,208,518	(\$17,918,582)	(27.94%)
TOTAL NON-APPROPRIATED FUNDS	\$130,144,939	\$128,973,582	\$157,159,388	\$130,954,098	\$130,954,098	(\$26,205,290)	(16.67%)

¹The FY 2016 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 19, 2016 on the FY 2016 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2017 Adopted Budget Plan volumes.