

**FY 2003 ADOPTED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/ Fund	FY 2001 Actual¹	FY 2002 Adopted Budget Plan²	FY 2002 Revised Budget Plan³	FY 2003 Advertised Budget Plan⁴	FY 2003 Adopted Budget Plan⁵	Increase (Decrease) Over Revised	% Increase (Decrease) Over Revised
GOVERNMENTAL FUNDS							
G00 General Fund Group							
001 General Fund	\$2,141,373,852	\$2,305,661,097	\$2,286,158,311	\$2,455,039,810	\$2,441,636,904	\$155,478,593	6.80%
002 Revenue Stabilization Fund	1,440,383	1,175,070	1,175,070	691,167	691,167	(483,903)	-41.18%
Total General Fund Group	\$2,142,814,235	\$2,306,836,167	\$2,287,333,381	\$2,455,730,977	\$2,442,328,071	\$154,994,690	6.78%
G10 Special Revenue Funds							
090 Public School Operating	\$381,739,730	\$382,103,835	\$387,406,737	\$379,858,539	\$379,858,539	(\$7,548,198)	-1.95%
100 County Transit Systems	13,260,701	5,906,360	7,531,645	6,625,000	6,625,000	(906,645)	-12.04%
102 Federal/State Grant Fund	32,124,276	43,188,175	89,858,368	45,094,458	45,094,458	(44,763,910)	-49.82%
103 Aging Grants and Programs	2,367,674	2,264,628	2,976,141	2,383,999	2,406,073	(570,068)	-19.15%
104 Information Technology	2,739,995	1,440,000	1,567,674	1,162,000	1,162,000	(405,674)	-25.88%
105 Cable Communications	10,360,952	11,060,862	11,060,862	11,021,424	11,021,424	(39,438)	-0.36%
106 Community Services Board	30,421,320	32,968,505	34,308,714	30,400,316	31,415,193	(2,893,521)	-8.43%
108 Leaf Collection	861,137	771,314	819,825	752,298	752,298	(67,527)	-8.24%
109 Refuse Collection & Recycling Ops	12,294,087	12,048,826	12,144,126	12,077,017	12,031,917	(112,209)	-0.92%
110 Refuse Disposal	32,517,118	31,791,198	35,174,320	42,954,327	43,135,342	7,961,022	22.63%
111 Reston Community Center	4,791,138	4,961,900	5,363,900	5,788,595	5,280,956	(82,944)	-1.55%
112 Energy Resource Recovery Facility	31,055,213	30,836,469	30,836,469	33,631,273	33,631,273	2,794,804	9.06%
113 McLean Community Center	2,746,211	2,822,040	2,840,717	3,032,213	3,032,213	191,496	6.74%
114 I-95 Refuse Disposal	9,928,785	8,700,340	8,700,340	6,640,942	6,640,942	(2,059,398)	-23.67%
115 Burgundy Village Community Center	26,898	28,414	27,358	28,556	28,556	1,198	4.38%
116 Forest Integrated Pest Management Program	950,062	886,551	1,086,263	977,225	977,225	(109,038)	-10.04%
120 E-911 Fund	16,876,933	18,549,140	17,667,355	19,373,487	19,619,071	1,951,716	11.05%
141 Elderly Housing Programs	1,694,406	1,704,066	1,704,066	1,747,783	1,747,783	43,717	2.57%
142 Community Development Block Grant	5,471,730	6,370,000	13,903,055	6,235,000	6,235,000	(7,668,055)	-55.15%
143 Homeowner and Business Loan Prgms	980,435	1,161,733	2,352,017	1,088,132	1,088,132	(1,263,885)	-53.74%
144 Housing Trust Fund	1,003,774	1,200,000	1,200,000	966,843	966,843	(233,157)	-19.43%
145 HOME Investment Partnership Grant	1,328,987	2,081,000	5,318,496	2,078,000	2,078,000	(3,240,496)	-60.93%
191 School Food & Nutrition Services	48,674,334	48,515,243	48,499,517	49,557,257	49,557,257	1,057,740	2.18%
192 School Grants & Self Supporting	22,792,154	25,411,282	34,062,309	27,306,459	27,306,459	(6,755,850)	-19.83%
193 School Adult & Community Education	7,822,555	8,473,910	9,032,661	8,371,284	8,371,284	(661,377)	-7.32%
Total Special Revenue Funds	\$674,830,605	\$685,245,791	\$765,442,935	\$699,152,427	\$700,063,238	(\$65,379,697)	-8.54%
G20 Debt Service Funds							
200 County Debt Service	\$268,908	\$25,000	\$25,000	\$120,000	\$120,000	\$95,000	380.00%
201 School Debt Service	326,924	0	0	200,000	200,000	200,000	-
Total Debt Service Funds	\$595,832	\$25,000	\$25,000	\$320,000	\$320,000	\$295,000	1180.00%

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G30 Capital Project Funds							
301 Contributed Roadway Improvement	\$5,754,446	\$6,281,840	\$14,308,651	\$4,853,653	\$4,853,653	(\$9,454,998)	-66.08%
302 Library Construction	0	0	3,850,000	0	0	(3,850,000)	-100.00%
303 County Construction	4,736,687	6,599,552	8,849,552	6,242,776	6,867,776	(1,981,776)	-22.39%
304 Primary & Secondary Rd Bond Construction	11,221,662	0	24,698,775	1,000,000	500,000	(24,198,775)	-97.98%
306 No VA Regional Park Authority	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	0	0.00%
307 Sidewalk Construction	1,300,169	300,000	3,078,433	300,000	300,000	(2,778,433)	-90.25%
308 Public Works Construction	2,836,298	1,385,224	2,050,273	2,920,000	2,920,000	869,727	42.42%
309 Metro Operations & Construction	13,000,000	4,918,523	4,918,523	12,154,147	12,154,147	7,235,624	147.11%
310 Storm Drainage Bond Construction	0	0	3,572,938	0	939,363	(2,633,575)	-73.71%
311 County Bond Construction	1,696,174	0	21,802,515	3,710,000	3,710,000	(18,092,515)	-82.98%
312 Public Safety Construction	12,108,597	1,948,000	58,748,436	9,305,338	9,305,338	(49,443,098)	-84.16%
313 Trail Construction	109	0	508,995	200,000	75,000	(433,995)	-85.27%
314 Neighborhood Improvement Program	1,844,310	35,000	3,024,069	45,000	45,000	(2,979,069)	-98.51%
315 Commercial Revitalization Program	100,794	0	14,459,449	0	0	(14,459,449)	-100.00%
316 Pro Rata Share Drainage Construction	2,167,272	3,483,000	22,562,236	135,000	135,000	(22,427,236)	-99.40%
340 Housing Assistance Program	952,949	0	9,291,480	0	0	(9,291,480)	-100.00%
341 Housing G O Bond Construction	0	0	324,670	0	0	(324,670)	-100.00%
370 Park Authority Bond Construction	5,601,004	21,520,000	31,474,334	19,890,000	19,890,000	(11,584,334)	-36.81%
390 School Construction	140,398,319	132,524,527	364,546,654	132,535,552	138,935,552	(225,611,102)	-61.89%
Total Capital Project Funds	\$205,968,790	\$181,245,666	\$594,319,983	\$195,541,466	\$202,880,829	(\$391,439,154)	-65.86%
TOTAL GOVERNMENTAL FUNDS	\$3,024,209,462	\$3,173,352,624	\$3,647,121,299	\$3,350,744,870	\$3,345,592,138	(\$301,529,161)	-8.27%
PROPRIETARY FUNDS							
G40 Enterprise Funds							
400 Sewer Revenue	\$156,316,479	\$117,222,000	\$167,222,000	\$118,112,000	\$118,112,000	(\$49,110,000)	-29.37%
401 Sewer Operation & Maintenance	182,200	100,000	100,000	0	0	(100,000)	-100.00%
402 Sewer Construction Improvements	95,217	0	0	0	0	0	-
408 Sewer Bond Construction	8,091,504	300,000	3,000,000	300,000	300,000	(2,700,000)	-90.00%
Total Enterprise Funds	\$164,685,400	\$117,622,000	\$170,322,000	\$118,412,000	\$118,412,000	(\$51,910,000)	-30.48%

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G50 Internal Service Funds							
501 County Insurance Fund	\$9,501,530	\$6,284,205	\$6,835,870	\$9,016,552	\$9,016,552	\$2,180,682	31.90%
502 County Central Stores	1,365,601	1,323,290	1,486,397	1,418,903	1,418,903	(67,494)	-4.54%
503 Department of Vehicle Services	42,538,528	46,052,399	46,052,399	47,863,971	46,336,407	284,008	0.62%
504 Document Services Division	4,643,290	4,732,486	4,732,486	4,980,534	4,980,534	248,048	5.24%
505 Technology Infrastructure Services	17,015,115	20,167,395	20,167,395	19,612,324	19,612,324	(555,071)	-2.75%
506 Health Benefits Trust	39,286,270	41,192,355	44,712,522	49,915,655	49,915,655	5,203,133	11.64%
590 School Insurance Fund	5,413,864	4,476,293	3,527,136	5,793,240	5,793,240	2,266,104	64.25%
591 School Health Benefits Trust	98,224,235	99,638,583	114,834,335	142,476,813	142,476,813	27,642,478	24.07%
592 School Central Procurement	10,218,843	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$228,207,276	\$237,867,006	\$256,348,540	\$295,077,992	\$293,550,428	\$37,201,888	14.51%
TOTAL PROPRIETARY FUNDS	\$392,892,676	\$355,489,006	\$426,670,540	\$413,489,992	\$411,962,428	(\$14,708,112)	-3.45%
FIDUCIARY FUNDS							
G60 Trust Funds							
600 Uniformed Retirement	\$11,564,643	\$76,185,306	\$76,185,306	\$77,133,972	\$77,133,972	\$948,666	1.25%
601 Fairfax County Employees' Retirement	56,544,975	195,327,867	195,327,867	197,686,589	197,686,589	2,358,722	1.21%
602 Police Retirement	12,000,841	72,821,256	72,821,256	73,482,142	73,482,142	660,886	0.91%
691 Educational Employees' Retirement	49,818,441	184,333,129	184,333,129	168,109,450	168,109,450	(16,223,679)	-8.80%
Total Trust Funds	\$129,928,900	\$528,667,558	\$528,667,558	\$516,412,153	\$516,412,153	(\$12,255,405)	-2.32%
G70 Agency Funds							
700 Route 28 Taxing District	\$5,553,507	\$6,087,185	\$6,087,185	\$6,863,962	\$6,863,962	\$776,777	12.76%
TOTAL FIDUCIARY FUNDS	\$135,482,407	\$534,754,743	\$534,754,743	\$523,276,115	\$523,276,115	(\$11,478,628)	-2.15%
TOTAL APPROPRIATED FUNDS	\$3,552,584,545	\$4,063,596,373	\$4,608,546,582	\$4,287,510,977	\$4,280,830,681	(\$327,715,901)	-7.11%
Appropriated From (Added to) Surplus	\$70,633,071	(\$225,383,107)	\$193,086,560	(\$214,548,169)	(\$199,895,478)	(\$392,982,038)	-203.53%
TOTAL AVAILABLE	\$3,623,217,616	\$3,838,213,266	\$4,801,633,142	\$4,072,962,808	\$4,087,615,499	(\$714,017,643)	-14.87%
Less: Internal Service Funds	(\$234,094,680)	(\$258,921,816)	(\$282,886,820)	(\$305,868,584)	(\$305,868,584)	(\$22,981,764)	8.12%
NET AVAILABLE	\$3,389,122,936	\$3,579,291,450	\$4,518,746,322	\$3,767,094,224	\$3,781,746,915	(\$4,533,399,013)	-119.88%

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EXPLANATORY NOTE:

The "Total available" indicates the revenue in each fiscal year that is to be used to support expenditures. This amount is the total revenue adjusted by the amount of funding that is either appropriated from fund balance or added to fund balance. In some instances, adjustments to fund balance that are not currently reflected in the "Changes in Fund Balance" table also affect the "Total Available." Explanations for these adjustments are provided below. The "Total Available," plus (minus) the effect of these changes matches the expenditure totals by fiscal year on the "Expenditure by Fund/Summary of Appropriated Funds."

¹ **Not reflected are the following adjustments to balance which were carried forward from FY 2000 to FY 2001:**

- Fund 191, School Food and Nutrition Services, change in inventory of \$380,830
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of (\$718,218)

² **Not reflected are the following adjustments to balance which were carried forward from FY 2001 to FY 2002**

- Fund 090, Public School Operating, assumption of available balance at the FY 2002 Third Quarter Review of \$10,000,000
- Fund 192, School Grants & Self Supporting, assumes carryover of 2001 summer school ending balance of \$1,500,000.
- Fund 303, County Construction, assumes carryover of \$500,000 associated with lower than anticipated interest payments for conservation bonds.
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$336,717
- Fund 591, School Health Benefits Trust, premium stabilization of \$11,161,180

³ **Not reflected are the following adjustments to balance which were carried forward from FY 2001 to FY 2002**

- Fund 403, Sewer Bond Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$336,717

⁴ **Not reflected are the following adjustments to balance which were carried forward from FY 2002 to FY 2003**

- Fund 001, General Fund, assumption of impact of *FY 2002 Third Quarter Review* adjustments of \$12,605,321 to offset the revenue shortfall.
- Fund 090, Public School Operating, assumes carryover of available FY 2002 balance of \$10,000,000 to balance the FY 2003 budget.
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$403,032
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$4,464,235.

⁵ **Not reflected are the following adjustments to balance which were carried forward from FY 2002 to FY 2003**

- Fund 090, Public School Operating, assumes carryover of available FY 2002 balance of \$10,000,000 to balance the FY 2003 budget.
- Fund 104, Information Technology, assumes carryover of available FY 2002 project balances of \$1,039,577 to balance the FY 2003 budget.
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 590, Public School Insurance, net change in accrued liability of \$403,032
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$4,464,235.