

FY 2006 ADOPTED REVENUE AND RECEIPTS BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2004 Actual ¹	FY 2005 Adopted Budget Plan ²	FY 2005 Revised Budget Plan ³	FY 2006 Advertised Budget Plan ⁴	FY 2006 Adopted Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
G00 General Fund Group							
001 General Fund	\$2,631,915,674	\$2,723,109,321	\$2,797,123,909	\$3,018,555,526	\$2,986,256,563	\$189,132,654	6.76%
002 Revenue Stabilization Fund	248,944	405,511	405,511	1,075,550	1,075,550	670,039	165.23%
Total General Fund Group	\$2,632,164,618	\$2,723,514,832	\$2,797,529,420	\$3,019,631,076	\$2,987,332,113	\$189,802,693	6.78%
G10 Special Revenue Funds							
090 Public School Operating	\$391,869,697	\$408,711,513	\$448,152,727	\$463,155,904	\$463,155,904	\$15,003,177	3.35%
100 County Transit Systems	10,616,645	8,070,534	10,919,588	9,014,534	9,014,534	(1,905,054)	(17.45%)
102 Federal/State Grant Fund	63,351,798	55,718,166	133,842,063	64,476,403	64,476,403	(69,365,660)	(51.83%)
103 Aging Grants and Programs	2,622,266	2,552,792	3,248,858	2,640,963	2,640,963	(607,895)	(18.71%)
104 Information Technology	1,072,291	180,000	1,165,128	205,000	205,000	(960,128)	(82.41%)
105 Cable Communications	11,618,466	11,383,994	11,383,994	12,142,434	12,142,434	758,440	6.66%
106 Community Services Board	35,737,869	33,316,601	37,586,922	35,666,424	35,666,424	(1,920,498)	(5.11%)
108 Leaf Collection	967,050	1,463,031	1,656,586	1,653,202	1,653,202	(3,384)	(0.20%)
109 Refuse Collection & Recycling Operations	12,593,734	13,695,502	14,103,823	15,573,230	15,573,230	1,469,407	10.42%
110 Refuse Disposal	48,633,905	50,001,028	51,586,892	58,110,627	58,110,627	6,523,735	12.65%
111 Reston Community Center	5,513,597	5,705,302	5,705,302	6,180,266	6,180,266	474,964	8.32%
112 Energy Resource Recovery Facility	33,448,736	35,520,853	34,715,821	36,544,595	36,544,595	1,828,774	5.27%
113 McLean Community Center	3,779,878	3,938,544	3,975,739	4,464,851	4,464,851	489,112	12.30%
114 I-95 Refuse Disposal	5,593,729	5,318,449	5,999,335	6,270,864	6,270,864	271,529	4.53%
115 Burgundy Village Community Center	37,396	39,572	39,572	42,787	42,787	3,215	8.12%
116 Integrated Pest Management Program	1,421,593	1,358,681	1,358,681	1,472,706	1,472,706	114,025	8.39%
120 E-911 Fund	19,798,046	20,019,384	20,019,384	22,755,466	22,755,466	2,736,082	13.67%
121 Dulles Rail - Phase I ⁶	0	0	7,513,673	17,269,966	17,269,966	9,756,293	129.85%
141 Elderly Housing Programs	1,837,021	1,827,955	1,827,955	1,860,304	1,860,304	32,349	1.77%
142 Community Development Block Grant	5,934,291	7,457,000	18,157,960	7,310,000	7,310,000	(10,847,960)	(59.74%)
143 Homeowner and Business Loan Programs	2,866,738	1,518,594	2,387,222	1,743,567	1,743,567	(643,655)	(26.96%)
144 Housing Trust Fund	5,105,135	1,507,838	1,507,838	1,685,061	1,685,061	177,223	11.75%
145 HOME Investment Partnership Grant	1,931,394	2,704,791	9,195,865	2,616,315	2,616,315	(6,579,550)	(71.55%)
191 School Food & Nutrition Services	54,999,037	51,567,847	56,306,172	59,819,561	59,819,561	3,513,389	6.24%
192 School Grants & Self Supporting	34,015,996	39,240,903	50,024,893	35,656,365	35,656,365	(14,368,528)	(28.72%)
193 School Adult & Community Education	8,772,588	8,752,661	9,280,549	9,508,973	9,508,973	228,424	2.46%
Total Special Revenue Funds	\$764,138,896	\$771,571,535	\$941,662,542	\$877,840,368	\$877,840,368	(\$63,822,174)	(6.78%)

FY 2006 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2004 Actual ¹	FY 2005 Adopted Budget Plan ²	FY 2005 Revised Budget Plan ³	FY 2006 Advertised Budget Plan ⁴	FY 2006 Adopted Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G20 Debt Service Funds							
200/ 201 Consolidated Debt Service	\$1,456,138	\$720,000	\$720,000	\$963,345	\$963,345	\$243,345	33.80%
Total Debt Service Funds	\$1,456,138	\$720,000	\$720,000	\$963,345	\$963,345	\$243,345	33.80%
G30 Capital Project Funds							
300 Countywide Roadway Improvement Fund	\$188	\$0	\$992,500	\$0	\$0	(\$992,500)	(100.00%)
301 Contributed Roadway Improvement	2,271,474	2,376,106	3,533,250	3,041,305	3,041,305	(491,945)	(13.92%)
302 Library Construction	12,000	0	0	10,459,000	10,459,000	10,459,000	-
303 County Construction	7,575,145	5,097,776	26,767,897	6,437,688	6,813,616	(19,954,281)	(74.55%)
304 Primary & Secondary Rd Bond Construction	1,649,440	0	30,197,347	0	0	(30,197,347)	(100.00%)
306 No VA Regional Park Authority	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Sidewalk Construction	1,544,883	300,000	3,545,612	300,000	300,000	(3,245,612)	(91.54%)
308 Public Works Construction	2,547,986	3,265,000	5,087,149	3,285,000	2,285,000	(2,802,149)	(55.08%)
309 Metro Operations & Construction	10,600,000	13,588,893	1,471,303	27,950,000	27,950,000	26,478,697	1799.68%
310 Storm Drainage Bond Construction	4,090,785	0	0	0	0	0	-
311 County Bond Construction	10,963,177	12,032,141	20,196,313	18,171,000	18,171,000	(2,025,313)	(10.03%)
312 Public Safety Construction	1,792,454	24,200,000	100,256,675	3,207,500	3,207,500	(97,049,175)	(96.80%)
313 Trail Construction	0	0	171,081	0	0	(171,081)	(100.00%)
314 Neighborhood Improvement Program	1,498,755	35,000	187,945	30,000	30,000	(157,945)	(84.04%)
315 Commercial Revitalization Program	4,153,790	0	7,723,670	0	0	(7,723,670)	(100.00%)
316 Pro Rata Share Drainage Construction	2,399,109	0	26,288,084	0	0	(26,288,084)	(100.00%)
317 Capital Renewal Construction	0	0	0	5,000,000	6,531,941	6,531,941	-
340 Housing Assistance Program	9,427	0	12,421,480	0	0	(12,421,480)	(100.00%)
341 Housing G O Bond Construction	350,000	0	0	0	0	0	-
370 Park Authority Bond Construction	31,130,000	0	40,520,000	0	0	(40,520,000)	(100.00%)
390 School Construction	135,132,229	147,157,262	495,319,591	111,058,860	111,058,860	(384,260,731)	(77.58%)
Total Capital Project Funds	\$219,970,842	\$210,552,178	\$777,179,897	\$191,440,353	\$192,348,222	(\$584,831,675)	(75.25%)
TOTAL GOVERNMENTAL FUNDS	\$3,617,730,494	\$3,706,358,545	\$4,517,091,859	\$4,089,875,142	\$4,058,484,048	(\$458,607,811)	(10.15%)
PROPRIETARY FUNDS							
G40 Enterprise Funds							
400 Sewer Revenue	\$119,044,507	\$128,054,512	\$128,054,512	\$133,513,717	\$133,513,717	\$5,459,205	4.26%
403 Sewer Bond Parity Debt Service	0	0	930,800	0	0	(930,800)	(100.00%)
408 Sewer Bond Construction	1,636,957	36,636	1,300,000	35,517	35,517	(1,264,483)	(97.27%)
Total Enterprise Funds	\$120,681,464	\$128,091,148	\$130,285,312	\$133,549,234	\$133,549,234	\$3,263,922	2.51%

FY 2006 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2004 Actual ¹	FY 2005 Adopted Budget Plan ²	FY 2005 Revised Budget Plan ³	FY 2006 Advertised Budget Plan ⁴	FY 2006 Adopted Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G50 Internal Service Funds							
501 County Insurance Fund	\$10,875,301	\$11,270,133	\$12,849,321	\$1,324,694	\$1,324,694	(\$11,524,627)	(89.69%)
503 Department of Vehicle Services	50,741,604	48,952,007	53,631,095	58,306,231	58,306,231	4,675,136	8.72%
504 Document Services Division	4,396,943	4,591,980	3,762,210	4,591,980	4,591,980	829,770	22.06%
505 Technology Infrastructure Services	19,168,387	21,015,284	21,015,284	24,239,595	24,239,595	3,224,311	15.34%
506 Health Benefits Trust	59,994,092	63,638,603	66,695,717	72,602,425	72,602,425	5,906,708	8.86%
590 School Insurance Fund	8,238,992	10,393,240	11,343,240	12,293,316	12,293,316	950,076	8.38%
591 School Health Benefits Trust	161,011,717	183,238,201	183,238,201	209,893,115	209,893,115	26,654,914	14.55%
592 School Central Procurement	10,766,960	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$325,193,996	\$357,099,448	\$366,535,068	\$397,251,356	\$397,251,356	\$30,716,288	8.38%
TOTAL PROPRIETARY FUNDS	\$445,875,460	\$485,190,596	\$496,820,380	\$530,800,590	\$530,800,590	\$33,980,210	6.84%
FIDUCIARY FUNDS							
G60 Trust Funds							
600 Uniformed Retirement	\$131,224,329	\$85,309,033	\$90,411,910	\$101,212,869	\$101,212,869	\$10,800,959	11.95%
601 Fairfax County Employees' Retirement	393,413,393	210,832,882	227,334,117	239,430,582	239,430,582	12,096,465	5.32%
602 Police Retirement	119,598,980	70,658,603	75,486,902	79,729,278	79,729,278	4,242,376	5.62%
691 Educational Employees' Retirement	300,218,995	179,657,214	190,604,572	197,640,920	197,640,920	7,036,348	3.69%
Total Trust Funds	\$944,455,697	\$546,457,732	\$583,837,501	\$618,013,649	\$618,013,649	\$34,176,148	5.85%
G70 Agency Funds							
700 Route 28 Taxing District	\$5,780,793	\$7,100,000	\$7,100,000	\$9,220,509	\$9,220,509	\$2,120,509	29.87%
711 Dulles Rail - Phase I ⁶	0	0	0	0	0	0	-
Total Agency Funds	\$5,780,793	\$7,100,000	\$7,100,000	\$9,220,509	\$9,220,509	\$2,120,509	29.87%
TOTAL FIDUCIARY FUNDS	\$950,236,490	\$553,557,732	\$590,937,501	\$627,234,158	\$627,234,158	\$36,296,657	6.14%
TOTAL APPROPRIATED FUNDS	\$5,013,842,444	\$4,745,106,873	\$5,604,849,740	\$5,247,909,890	\$5,216,518,796	(\$388,330,944)	(6.93%)
Appropriated From (Added to) Surplus	(\$687,857,549)	(\$156,782,420)	\$437,040,138	(\$225,246,520)	(\$213,292,797)	(\$650,332,935)	(148.80%)
TOTAL AVAILABLE	\$4,325,984,895	\$4,588,324,453	\$6,041,889,878	\$5,022,663,370	\$5,003,225,999	(\$1,038,663,879)	(17.19%)
Less: Internal Service Funds	(\$318,087,170)	(\$390,456,994)	(\$416,685,771)	(\$437,956,173)	(\$439,006,173)	(\$22,320,402)	5.36%
NET AVAILABLE	\$4,007,897,725	\$4,197,867,459	\$5,625,204,107	\$4,584,707,197	\$4,564,219,826	(\$1,060,984,281)	(18.86%)

FY 2006 ADOPTED REVENUE AND RECEIPTS BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	FY 2004 Actual ¹	FY 2005 Adopted Budget Plan ²	FY 2005 Revised Budget Plan ³	FY 2006 Advertised Budget Plan ⁴	FY 2006 Adopted Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
--------------------	--------------------------------	--	--	---	--	---	---

EXPLANATORY NOTE:

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

¹ Not reflected are the following adjustments to balance which were carried forward from FY 2003 to FY 2004:

- Fund 191, School Food and Nutrition Services, change in inventory of \$307,144
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$79,097)
- Fund 501, County Insurance, net change in accrued liability of \$1,089,427
- Fund 590, Public School Insurance, net change in accrued liability of (\$883,166)

² Not reflected are the following adjustments to balance which were carried forward from FY 2004 to FY 2005:

- Fund 090, Public School Operating, assumes carryover of available FY 2005 balance of \$34,804,721 to balance the FY 2006 budget
- Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2005 balance of \$3,100,000 to balance the FY 2006 budget
- Fund 193, School Adult & Community Education, assumes carryover of available FY 2005 balance of \$850,000 to balance the FY 2006 budget
- Fund 309, Metro Operations & Construction, assumes offsetting adjustment at the *FY 2004 Carryover Review* for the \$4,950,000 reduction in Virginia VTA 2000 bonds based on FY 2006 availability
- Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$33,175)
- Fund 590, Public School Insurance, assumes carryover of available FY 2005 balance of \$700,000 to balance the FY 2006 budget
- Fund 590, Public School Insurance, net change in accrued liability of \$403,031
- Fund 591, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$18,240,129

³ Not reflected are the following adjustments to balance which were carried forward from FY 2004 to FY 2005:

- Fund 403, Sewer Bond Debt Service, non-appropriated amortization expense of (\$38,261)
- Fund 590, Public School Insurance, net change in accrued liability of \$3,000

⁴ Not reflected are the following adjustments to balance which were carried forward from FY 2005 to FY 2006:

- Fund 001, General Fund, impact of *FY 2005 Third Quarter Review* adjustments of (\$37,288,339)
- Fund 090, Public School Operating, assumes carryover of available FY 2005 balance of \$20,000,000 to balance the FY 2006 budget
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2005 balance of \$9,674,476 to balance the FY 2006 budget
- Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2005 balance of \$3,261,646 to balance the FY 2006 budget
- Fund 193, School Adult & Community Education, assumes carryover of available FY 2005 balance of \$376,580 to balance the FY 2006 budget
- Fund 200/201, Consolidated Debt Service, assumes carryover of \$13,135,501 in available FY 2005 balance
- Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$33,175)
- Fund 591, assumes carryover of premium stabilization reserve of \$23,462,659

⁵ Not reflected are the following adjustments to balance which were carried forward from FY 2005 to FY 2006:

- Fund 090, Public School Operating, assumes carryover of available FY 2005 balance of \$20,000,000 to balance the FY 2006 budget
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2005 balance of \$9,674,476 to balance the FY 2006 budget
- Fund 192, Public School Grants and Self-Supporting Programs, assumes carryover of available FY 2005 balance of \$3,261,646 to balance the FY 2006 budget
- Fund 193, School Adult & Community Education, assumes carryover of available FY 2005 balance of \$376,580 to balance the FY 2006 budget
- Fund 200/201, Consolidated Debt Service, assumes carryover of \$13,135,501 in available FY 2005 balance
- Fund 403, Sewer Pond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 591, assumes carryover of premium stabilization reserve of \$23,462,659

⁶ As part of the FY 2006 Adopted Budget Plan, the new fund created to separately account for revenue received from the Phase I Dulles Rail Transportation Improvement District has been reclassified from Agency Fund Type, Fund 711, Dulles Rail - Phase I, to Special Revenue Fund Type, Fund 121, Dulles Rail - Phase I. This action has been taken to comply with guidance provided by the external auditor regarding the correct accounting treatment for receipt of funds on behalf of this district. It should be noted that for presentation purposes, estimated revenues and balances for the FY 2005 Revised Budget Plan and the FY 2006 Advertised Budget Plan have also been reclassified.