

FY 2011 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2009 Actual ¹	FY 2010 Adopted Budget Plan ²	FY 2010 Revised Budget Plan ³	FY 2011 Advertised Budget Plan ⁴	FY 2011 Adopted Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
G00 General Fund Group							
001 General Fund	\$3,331,664,484	\$3,313,966,500	\$3,319,883,857	\$3,237,874,570	\$3,237,504,611	(\$82,009,287)	(2.47%)
002 Revenue Stabilization Fund	4,104,745	0	0	0	0	0	-
Total General Fund Group	\$3,335,769,229	\$3,313,966,500	\$3,319,883,857	\$3,237,874,570	\$3,237,504,611	(\$82,009,287)	(2.47%)
G10 Special Revenue Funds							
090 Public School Operating	\$548,690,891	\$506,996,531	\$549,248,543	\$518,415,974	\$518,415,974	(\$30,832,569)	(5.61%)
100 County Transit Systems	27,651,260	37,205,750	40,288,750	31,691,996	32,279,432	(8,009,318)	(19.88%)
102 Federal/State Grant Fund	50,315,310	56,831,244	114,427,806	60,046,908	60,046,908	(54,380,898)	(47.52%)
103 Aging Grants & Programs	3,746,072	3,494,502	4,317,238	3,682,087	3,682,087	(635,151)	(14.71%)
104 Information Technology	1,845,302	1,100,418	946,727	500,000	500,000	(446,727)	(47.19%)
105 Cable Communications	16,619,207	15,628,528	15,628,528	16,925,224	16,925,224	1,296,696	8.30%
106 Fairfax-Falls Church Community Services Board	44,667,470	45,185,827	50,932,391	47,220,473	47,220,473	(3,711,918)	(7.29%)
108 Leaf Collection	2,528,799	2,263,651	2,263,651	1,924,086	1,924,086	(339,565)	(15.00%)
109 Refuse Collection and Recycling Operations	20,399,432	20,931,650	22,091,511	20,233,973	20,233,973	(1,857,538)	(8.41%)
110 Refuse Disposal	55,525,947	63,470,683	63,470,683	57,201,639	57,201,639	(6,269,044)	(9.88%)
111 Reston Community Center	8,189,760	8,117,508	7,687,121	7,655,587	7,655,587	(31,534)	(0.41%)
112 Energy Resource Recovery (ERR) Facility	31,826,495	35,816,578	35,816,578	34,353,508	34,353,508	(1,463,070)	(4.08%)
113 McLean Community Center	5,990,775	5,695,595	5,695,595	5,603,955	5,603,955	(91,640)	(1.61%)
114 I-95 Refuse Disposal	5,852,208	7,690,517	7,690,517	6,575,814	6,575,814	(1,114,703)	(14.49%)
115 Burgundy Village Community Center	63,107	59,953	59,953	57,610	57,610	(2,343)	(3.91%)
116 Integrated Pest Management Program	2,354,202	1,993,715	1,993,715	1,814,188	1,814,188	(179,527)	(9.00%)
120 E-911 Fund	23,990,148	24,271,102	23,145,767	23,236,680	23,236,680	90,913	0.39%
121 Dulles Rail Phase I Transportation Improvement District	30,131,737	27,896,548	27,896,548	23,768,271	23,768,271	(4,128,277)	(14.80%)
122 Dulles Rail Phase II Transportation Improvement District ⁶	0	0	0	3,597,035	3,597,035	3,597,035	-
124 County & Regional Transportation Projects	52,567,744	50,900,000	100,900,000	43,105,550	43,105,550	(57,794,450)	(57.28%)
125 Stormwater Services ⁷	0	10,250,000	10,250,000	28,000,000	28,000,000	17,750,000	173.17%
141 Elderly Housing Programs	2,193,644	2,069,738	2,069,738	2,232,945	2,232,945	163,207	7.89%
142 Community Development Block Grant	6,382,128	5,928,982	17,497,090	5,982,304	5,982,304	(11,514,786)	(65.81%)
143 Homeowner and Business Loan Programs	4,828,873	1,870,161	4,753,698	3,883,825	3,883,825	(869,873)	(18.30%)
144 Housing Trust Fund	855,400	1,250,000	400,000	840,000	840,000	440,000	110.00%
145 HOME Investment Partnerships Grant	4,075,599	2,448,682	7,521,781	2,707,657	2,707,657	(4,814,124)	(64.00%)
191 School Food & Nutrition Services	70,696,685	68,527,565	68,809,528	71,736,004	71,736,004	2,926,476	4.25%
192 School Grants & Self Supporting	36,609,052	46,087,681	71,718,913	54,009,387	54,009,387	(17,709,526)	(24.69%)
193 School Adult & Community Education	8,924,469	11,314,784	10,064,184	9,993,558	9,993,558	(70,626)	(0.70%)
Total Special Revenue Funds	\$1,067,521,716	\$1,065,297,893	\$1,267,586,554	\$1,086,996,238	\$1,087,583,674	(\$180,002,880)	(14.20%)

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G20 Debt Service Funds							
200/201 Consolidated Debt Service	\$7,537,571	\$405,000	\$405,000	\$390,000	\$390,000	(\$15,000)	(3.70%)
G30 Capital Project Funds							
301 Contributed Roadway Improvement Fund	\$5,315,199	\$3,565,996	\$4,716,418	\$110,000	110,000	(\$4,606,418)	(97.67%)
302 Library Construction	4,514,277	0	21,588,348	0	0	(21,588,348)	(100.00%)
303 County Construction	3,146,907	1,515,000	13,154,803	1,400,000	1,400,000	(11,754,803)	(89.36%)
304 Transportation Improvements	17,553,631	0	135,908,284	0	0	(135,908,284)	(100.00%)
306 Northern Virginia Regional Park Authority	3,600,000	2,700,000	2,700,000	2,700,000	2,700,000	0	0.00%
307 Pedestrian Walkway Improvements	161,033	0	3,427,207	0	0	(3,427,207)	(100.00%)
309 Metro Operations & Construction	0	23,915,688	56,282,697	22,692,000	22,692,000	(33,590,697)	(59.68%)
311 County Bond Construction	39,484,567	0	62,269,160	0	0	(62,269,160)	(100.00%)
312 Public Safety Construction	3,999	0	90,519,134	0	0	(90,519,134)	(100.00%)
314 Neighborhood Improvement Program	5,686	5,000	5,000	5,000	5,000	0	0.00%
315 Commercial Revitalization Program	384,984	0	4,066,209	0	0	(4,066,209)	(100.00%)
316 Pro Rata Share Drainage Construction	4,144,554	0	14,717,208	0	0	(14,717,208)	(100.00%)
317 Capital Renewal Construction	486,516	0	9,000,000	5,000,000	5,000,000	(4,000,000)	(44.44%)
318 Stormwater Management Program	23,330,208	0	1,504,091	0	0	(1,504,091)	(100.00%)
319 The Penny for Affordable Housing Fund	23,783,640	10,270,000	12,779,253	9,340,000	13,458,400	679,147	5.31%
340 Housing Assistance Program	135,188	0	11,984,721	0	0	(11,984,721)	(100.00%)
370 Park Authority Bond Construction	17,602,187	0	66,458,066	0	0	(66,458,066)	(100.00%)
390 School Construction	160,496,897	156,309,617	488,931,053	155,436,000	155,436,000	(333,495,053)	(68.21%)
Total Capital Project Funds	\$304,149,473	\$198,281,301	\$1,000,011,652	\$196,683,000	\$200,801,400	(\$799,210,252)	(79.92%)
TOTAL GOVERNMENTAL FUNDS	\$4,714,977,989	\$4,577,950,694	\$5,587,887,063	\$4,521,943,808	\$4,526,279,685	(\$1,061,607,378)	(19.00%)
PROPRIETARY FUNDS							
G40 Enterprise Funds							
400 Sewer Revenue	\$122,170,734	\$133,240,000	\$133,240,000	\$148,015,000	\$148,015,000	\$14,775,000	11.09%
406 Sewer Bond Debt Reserve	9,654,775	0	0	9,706,000	9,706,000	9,706,000	-
408 Sewer Bond Construction	150,660,372	1,000,000	1,000,000	141,294,000	141,294,000	140,294,000	14029.40%
Total Enterprise Funds	\$282,485,881	\$134,240,000	\$134,240,000	\$299,015,000	\$299,015,000	\$164,775,000	122.75%

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G50 Internal Service Funds							
501 County Insurance Fund	\$1,430,492	\$2,277,053	\$2,277,053	\$1,602,667	\$1,602,667	(\$674,386)	(29.62%)
503 Department of Vehicle Services	76,240,420	73,491,603	69,021,845	69,256,977	69,256,977	235,132	0.34%
504 Document Services Division	3,908,160	4,482,331	4,102,331	3,589,468	3,589,468	(512,863)	(12.50%)
505 Technology Infrastructure Services	26,582,739	27,519,224	26,471,896	26,251,337	26,251,337	(220,559)	(0.83%)
506 Health Benefits Trust Fund	107,824,280	112,245,614	112,245,614	126,342,690	126,342,690	14,097,076	12.56%
590 School Insurance Fund	9,692,382	12,066,795	12,066,795	12,721,373	12,721,373	654,578	5.42%
591 School Health Benefits Trust	247,190,912	253,812,119	259,828,589	273,953,171	273,953,171	14,124,582	5.44%
592 School Central Procurement	11,340,562	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$484,209,947	\$499,894,739	\$500,014,123	\$527,717,683	\$527,717,683	\$27,703,560	5.54%
TOTAL PROPRIETARY FUNDS	\$766,695,828	\$634,134,739	\$634,254,123	\$826,732,683	\$826,732,683	\$192,478,560	30.35%
FIDUCIARY FUNDS							
G60 Trust Funds							
600 Uniformed Employees Retirement Trust Fund	(\$154,060,455)	\$139,258,217	\$139,258,217	\$135,577,794	\$135,577,794	(\$3,680,423)	(2.64%)
601 Fairfax County Employees' Retirement Trust Fund	(538,038,058)	316,414,175	316,414,175	314,515,389	314,515,389	(1,898,786)	(0.60%)
602 Police Retirement Trust Fund	(113,547,600)	105,223,501	105,223,501	102,462,834	102,462,834	(2,760,667)	(2.62%)
603 OPEB Trust Fund	956,233	2,576,900	10,976,900	4,276,577	4,276,577	(6,700,323)	(61.04%)
691 Educational Employees' Retirement	(261,764,830)	240,755,000	203,819,000	222,829,790	222,829,790	19,010,790	9.33%
692 Public School OPEB Trust Fund	35,474,575	0	26,485,000	39,000,000	39,000,000	12,515,000	47.25%
Total Trust Funds	(\$1,030,980,135)	\$804,227,793	\$802,176,793	\$818,662,384	\$818,662,384	\$16,485,591	2.06%
G70 Agency Funds							
700 Route 28 Taxing District	\$12,265,850	\$12,591,673	\$12,591,673	\$10,645,808	\$10,645,808	(\$1,945,865)	(15.45%)
TOTAL FIDUCIARY FUNDS	(\$1,017,714,285)	\$816,819,466	\$814,768,466	\$829,308,192	\$829,308,192	\$14,539,726	1.78%
TOTAL APPROPRIATED FUNDS	\$4,463,959,532	\$6,028,904,899	\$7,036,909,652	\$6,177,984,683	\$6,182,320,560	(\$854,589,092)	(12.14%)
Appropriated From (Added to) Surplus	\$1,391,248,156	(\$265,648,786)	\$554,537,712	(\$243,208,183)	(\$169,089,253)	(\$723,626,965)	(130.49%)
TOTAL AVAILABLE	\$5,855,207,688	\$5,763,256,113	\$7,591,447,364	\$5,934,776,500	\$6,013,231,307	(\$1,578,216,057)	(20.79%)
Less: Internal Service Funds	(\$484,209,947)	(\$499,894,739)	(\$500,014,123)	(\$527,717,683)	(\$527,717,683)	(\$27,703,560)	5.54%
NET AVAILABLE	\$5,370,997,741	\$5,263,361,374	\$7,091,433,241	\$5,407,058,817	\$5,485,513,624	(\$1,605,919,617)	(22.65%)

FY 2011 ADOPTED REVENUE AND RECEIPTS BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2009 Actual ¹	FY 2010 Adopted Budget Plan ²	FY 2010 Revised Budget Plan ³	FY 2011 Advertised Budget Plan ⁴	FY 2011 Adopted Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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EXPLANATORY NOTE:

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

¹ Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

- Fund 191, School Food and Nutrition Services, change in inventory of \$29,650
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$8,442)
- Fund 501, County Insurance, net change in accrued liability of \$4,843,440

² Not reflected are the following adjustments to balance which were carried forward from FY 2009 to FY 2010:

- Fund 191, Public School Food and Nutrition Services, change in non-appropriated General Reserve of (\$589,394)
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 590, Public School Insurance, Allocated Reserves of \$4,799,201
- Fund 591, School Health Benefits Trust, premium stabilization reserve of \$52,286,497 and GASB 45 reserve of \$10,700,000

³ Not reflected are the following adjustments to balance which were carried forward from FY 2009 to FY 2010:

- Fund 370, Park Authority Bond Construction, restatement of balance of (\$43,444) as a result of prior year correction
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)

⁴ Not reflected are the following adjustments to balance which were carried forward from FY 2010 to FY 2011:

- Fund 001, General Fund, assumes carryover of \$20,000,000 set aside at the FY 2009 Carryover Review for retirement requirements and \$35,340,186 in anticipated reductions to be taken at FY 2010 Third Quarter Review. It should be noted that the \$5,000,000 held in reserve for FY 2010 requirements is not assumed for FY 2011.
- Fund 090, Public School Operating, assumes available FY 2010 balance of \$29,280,144
- Fund 103, Aging Grants and Programs, assumes available FY 2010 balance of \$117,401
- Fund 191, Public School Food and Nutrition Services, General Reserve of \$11,281,198
- Fund 193, Public School Adult and Community Education, assumes available FY 2010 balance of \$558,836
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$25,000)
- Fund 590, Public School Insurance, Allocated Reserves of \$6,391,117
- Fund 591, School Health Benefits Trust, claims stabilization reserve of \$52,446,696

⁵ Not reflected are the following adjustments to balance which were carried forward from FY 2010 to FY 2011:

- Fund 001, General Fund, assumes carryover of \$20,000,000 set aside at the FY 2009 Carryover Review for retirement requirements.
- Fund 191, Public School Food and Nutrition Services, General Reserve of \$11,281,198
- Fund 193, Public School Adult and Community Education, assumes available FY 2010 balance of \$558,836
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$25,000)
- Fund 590, Public School Insurance, Allocated Reserves of \$4,735,027 and additional available FY 2010 balance of \$1,656,090
- Fund 591, School Health Benefits Trust, claims stabilization reserve of \$52,446,696

⁶ As part of the FY 2011 Advertised Budget Plan, Fund 122, Dulles Rail Phase II Transportation Improvement District, was created to separately account for revenue received from the Phase II Dulles Rail Transportation Improvement District.

⁷ As part of the FY 2010 Adopted Budget Plan, all activity related to stormwater management requirements in Agency 29, Stormwater Management, was moved to Fund 125, Stormwater Services. This fund is supported by a levy of \$0.015 per \$100 of assessed real estate value to ensure support for both staff operating requirements and essential stormwater capital projects.