

FY 2013 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2011 Actual ¹	FY 2012 Adopted Budget Plan ²	FY 2012 Revised Budget Plan ^{3,4}	FY 2013 Advertised Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
G00 General Fund Group						
001 General Fund	\$3,321,010,273	\$3,306,952,451	\$3,347,022,905	\$3,459,441,429	\$112,418,524	3.36%
002 Revenue Stabilization Fund	815,350	0	0	997,603	997,603	-
Total General Fund Group	\$3,321,825,623	\$3,306,952,451	\$3,347,022,905	\$3,460,439,032	\$113,416,127	3.39%
G10 Special Revenue Funds						
090 Public School Operating	\$582,159,332	\$560,152,894	\$603,452,081	\$598,014,266	(\$5,437,815)	(0.90%)
100 County Transit Systems	33,790,238	40,888,622	42,388,622	29,392,195	(12,996,427)	(30.66%)
102 Federal/State Grant Fund	78,073,908	63,567,362	152,239,732	82,184,239	(70,055,493)	(46.02%)
103 Aging Grants & Programs	3,958,987	0	0	0	0	-
104 Information Technology	1,452,348	300,000	300,000	300,000	0	0.00%
105 Cable Communications	21,130,020	19,315,370	19,315,370	24,827,920	5,512,550	28.54%
106 Fairfax-Falls Church Community Services Board	52,865,662	50,402,751	40,864,432	42,198,401	1,333,969	3.26%
108 Leaf Collection	1,933,530	1,920,354	1,920,354	2,124,762	204,408	10.64%
109 Refuse Collection and Recycling Operations	21,353,838	20,693,934	20,693,934	21,071,810	377,876	1.83%
110 Refuse Disposal	50,202,534	51,242,247	51,242,247	50,253,752	(988,495)	(1.93%)
111 Reston Community Center	6,835,270	7,700,355	6,930,938	7,011,132	80,194	1.16%
112 Energy Resource Recovery (ERR) Facility	28,741,298	32,048,249	32,048,249	31,893,600	(154,649)	(0.48%)
113 McLean Community Center	4,952,389	5,290,432	5,290,432	5,039,038	(251,394)	(4.75%)
114 I-95 Refuse Disposal	5,958,218	6,880,668	6,880,668	8,003,548	1,122,880	16.32%
115 Burgundy Village Community Center	44,699	43,096	45,775	49,120	3,345	7.31%
116 Integrated Pest Management Program	1,937,794	1,752,316	1,752,316	1,793,417	41,101	2.35%
120 E-911 Fund	22,851,294	22,441,353	22,747,449	21,751,524	(995,925)	(4.38%)
121 Dulles Rail Phase I Transportation Improvement District	22,592,524	23,221,610	23,221,610	24,416,727	1,195,117	5.15%
122 Dulles Rail Phase II Transportation Improvement District	3,247,355	6,719,320	6,719,320	11,062,172	4,342,852	64.63%
124 County & Regional Transportation Projects	40,620,771	42,000,000	202,730,000	44,436,000	(158,294,000)	(78.08%)
125 Stormwater Services	27,903,576	28,800,000	29,325,460	49,750,000	20,424,540	69.65%
141 Elderly Housing Programs	2,262,661	2,349,439	2,429,993	2,299,568	(130,425)	(5.37%)
142 Community Development Block Grant	8,680,066	6,463,133	13,602,850	5,418,429	(8,184,421)	(60.17%)
143 Homeowner and Business Loan Programs	2,536,613	4,514,316	9,993,681	3,910,249	(6,083,432)	(60.87%)
144 Housing Trust Fund	559,939	348,814	348,814	451,361	102,547	29.40%
145 HOME Investment Partnerships Grant	2,351,758	2,692,612	9,810,213	2,383,767	(7,426,446)	(75.70%)
191 School Food & Nutrition Services	73,838,009	74,254,586	74,254,586	75,590,775	1,336,189	1.80%
192 School Grants & Self Supporting	46,555,293	45,382,516	60,882,529	44,928,175	(15,954,354)	(26.21%)
193 School Adult & Community Education	8,944,041	10,354,438	10,585,424	10,354,438	(230,986)	(2.18%)
Total Special Revenue Funds	\$1,158,333,965	\$1,131,740,787	\$1,452,017,079	\$1,200,910,385	(\$251,106,694)	(17.29%)

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G20 Debt Service Funds						
200/201 Consolidated Debt Service	\$3,694,957	\$378,770	\$378,770	\$380,000	\$1,230	0.32%
G30 Capital Project Funds						
301 Contributed Roadway Improvement Fund	\$463,020	\$110,000	\$400,375	\$110,000	(\$290,375)	(72.53%)
302 Library Construction	0	0	11,380,000	0	(11,380,000)	(100.00%)
303 County Construction	8,191,601	1,400,000	62,428,403	5,400,000	(57,028,403)	(91.35%)
304 Transportation Improvements	18,208,822	0	94,375,331	0	(94,375,331)	(100.00%)
306 Northern Virginia Regional Park Authority	2,700,000	3,000,000	0	0	0	-
307 Pedestrian Walkway Improvements	500,047	0	3,479,354	0	(3,479,354)	(100.00%)
309 Metro Operations & Construction	20,100,000	24,773,000	16,804,723	21,839,000	5,034,277	29.96%
311 County Bond Construction	9,337,508	0	0	0	0	-
312 Public Safety Construction	956,836	0	86,719,134	0	(86,719,134)	(100.00%)
314 Neighborhood Improvement Program	0	0	0	0	0	-
315 Commercial Revitalization Program	386,464	0	3,679,745	0	(3,679,745)	(100.00%)
316 Pro Rata Share Drainage Construction	3,175,828	0	6,970,317	0	(6,970,317)	(100.00%)
317 Capital Renewal Construction	387,502	15,000,000	29,000,000	15,000,000	(14,000,000)	(48.28%)
318 Stormwater Management Program	2,988,157	0	0	0	0	-
319 The Penny for Affordable Housing Fund	14,742,094	14,668,400	19,668,400	15,443,400	(4,225,000)	(21.48%)
340 Housing Assistance Program	6,684,961	0	4,670,061	0	(4,670,061)	(100.00%)
370 Park Authority Bond Construction	11,309,516	0	44,315,000	0	(44,315,000)	(100.00%)
390 School Construction	133,281,256	155,386,000	356,375,868	155,306,000	(201,069,868)	(56.42%)
Total Capital Project Funds	\$233,413,612	\$214,337,400	\$740,266,711	\$213,098,400	(\$527,168,311)	(71.21%)
TOTAL GOVERNMENTAL FUNDS	\$4,717,268,157	\$4,653,409,408	\$5,539,685,465	\$4,874,827,817	(\$664,857,648)	(12.00%)
PROPRIETARY FUNDS						
G40 Enterprise Funds						
400 Sewer Revenue	\$154,881,205	\$164,003,500	\$164,003,500	\$184,591,364	\$20,587,864	12.55%
406 Sewer Bond Debt Reserve	0	0	9,706,000	0	(9,706,000)	(100.00%)
408 Sewer Bond Construction	48,346,125	500,000	123,785,916	400,000	(123,385,916)	(99.68%)
Total Enterprise Funds	\$203,227,330	\$164,503,500	\$297,495,416	\$184,991,364	(\$112,504,052)	(37.82%)

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G50 Internal Service Funds						
501 County Insurance Fund	\$830,213	\$895,859	\$895,859	\$895,859	\$0	0.00%
503 Department of Vehicle Services	74,688,398	68,958,686	70,263,686	74,089,330	3,825,644	5.44%
504 Document Services Division	3,079,242	3,475,115	3,475,115	3,389,107	(86,008)	(2.47%)
505 Technology Infrastructure Services	26,471,117	27,578,688	27,578,688	27,725,734	147,046	0.53%
506 Health Benefits Fund	124,176,610	129,608,596	129,608,596	149,790,703	20,182,107	15.57%
590 School Insurance Fund	19,110,784	14,034,221	14,034,221	14,081,339	47,118	0.34%
591 School Health and Flexible Benefits	278,741,169	289,573,878	287,968,206	318,066,554	30,098,348	10.45%
592 School Central Procurement	11,891,884	14,000,000	14,000,000	6,500,000	(7,500,000)	(53.57%)
Total Internal Service Funds	\$538,989,417	\$548,125,043	\$547,824,371	\$594,538,626	\$46,714,255	8.53%
TOTAL PROPRIETARY FUNDS	\$742,216,747	\$712,628,543	\$845,319,787	\$779,529,990	(\$65,789,797)	(7.78%)
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Employees Retirement Trust Fund	\$299,629,255	\$144,539,401	\$144,539,401	\$158,254,115	\$13,714,714	9.49%
601 Fairfax County Employees' Retirement Trust Fund	717,895,461	350,110,336	350,110,336	378,863,125	28,752,789	8.21%
602 Police Retirement Trust Fund	253,219,426	112,581,103	112,581,103	124,634,407	12,053,304	10.71%
603 OPEB Trust Fund	24,419,825	5,199,562	5,199,562	5,543,233	343,671	6.61%
691 Educational Employees' Retirement	444,942,750	316,733,260	321,864,452	343,065,199	21,200,747	6.59%
692 Public School OPEB Trust Fund	51,015,525	39,289,000	48,284,000	52,255,000	3,971,000	8.22%
Total Trust Funds	\$1,791,122,242	\$968,452,662	\$982,578,854	\$1,062,615,079	\$80,036,225	8.15%
G70 Agency Funds						
700 Route 28 Taxing District	\$8,398,553	\$9,765,406	\$9,765,406	\$10,578,633	\$813,227	8.33%
716 Mosaic District Community Development Authority	0	0	0	1,492,499	1,492,499	-
Total Agency Funds	\$8,398,553	\$9,765,406	\$9,765,406	\$12,071,132	\$2,305,726	23.61%
TOTAL FIDUCIARY FUNDS	\$1,799,520,795	\$978,218,068	\$992,344,260	\$1,074,686,211	\$82,341,951	8.30%
TOTAL APPROPRIATED FUNDS	\$7,259,005,699	\$6,344,256,019	\$7,377,349,512	\$6,729,044,018	(\$648,305,494)	(8.79%)
Appropriated From (Added to) Surplus	(\$1,285,230,517)	(\$324,964,076)	\$452,607,626	(\$266,131,808)	(\$718,739,434)	(158.80%)
TOTAL AVAILABLE	\$5,973,775,182	\$6,019,291,943	\$7,829,957,138	\$6,462,912,210	(\$1,367,044,928)	(17.46%)
Less: Internal Service Funds	(\$538,989,417)	(\$548,125,043)	(\$547,824,371)	(\$594,538,626)	(\$46,714,255)	8.53%
NET AVAILABLE	\$5,434,785,765	\$5,471,166,900	\$7,282,132,767	\$5,868,373,584	(\$1,413,759,183)	(19.41%)

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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 in FY 2011:**

- Fund 090, Public School Operating, assumes carryover of FY 2010 Reserve of \$33,941,985
- Fund 191, School Food and Nutrition Services, change in inventory of (\$291,776)
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$25,000)
- Fund 501, County Insurance, net change in accrued liability of \$6,037,049
- Fund 590, Public School Insurance, net change in accrued liability of \$7,144,891

² **Not reflected are the following adjustments to balance in FY 2012:**

- Fund 001, General Fund, assumes carryover of \$15,000,000 set aside at the FY 2010 Carryover Review for retirement requirements
- Fund 103, Aging Grants and Programs, assumes (\$250,000) in projected available FY 2011 balance to be transferred out of fund as part of the FY 2011 Carryover Review due to the elimination of the fund.
- Fund 191, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$13,591,947
- Fund 192, Public School Grants and Self-Supporting Programs, assumes available FY 2011 balance of \$1,357,741 and does not reflect a reduction in balance of (\$1,208,474) from an anticipated increase in FY 2012 expenditures as a result of the reconciliation of the transfer in from Fund 105, Cable Communications, and the transfer assumed in the School Board's Advertised Budget Plan.
- Fund 193, Public School Adult and Community Education, assumes available FY 2011 balance of \$86,271
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$25,000)
- Fund 590, Public School Insurance, assumes carryover of Allocated Reserves of \$4,842,320
- Fund 591, Public School Health and Flexible Benefits, claims stabilization reserve of \$46,713,537

³ The FY 2012 Revised Budget Plan reflects revenues as contained in the Fairfax County Public Schools (FCPS) FY 2012 Midyear Review. Subsequent changes made by the School Board as part of the FCPS FY 2012 Third Quarter Review will be reflected at the FY 2012 Carryover Review.

⁴ **Not reflected are the following adjustments to balance in FY 2012:**

- Fund 090, Public School Operating, includes adjustment of \$18,763 to FY 2012 beginning balance
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$25,000)
- Fund 590, Public School Insurance, net change in accrued liability of \$2,023,690
- Fund 591, Public School Health and Flexible Benefits, claims stabilization reserve of \$52,012,885

⁵ **Not reflected are the following adjustments to balance in FY 2013:**

- Fund 090, Public School Operating, reflects \$600,000 as a transfer from Fund 105, Cable Communications. Fund 105 reflects this funding as a transfer to Fund 192, Public School Grants and Self-Supporting.
- Fund 191, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$16,983,484
- Fund 192, Public School Grants and Self-Supporting Programs, assumes available FY 2012 balance of \$686,953, does not reflect (\$600,000) as a transfer from Fund 105, Cable Communications (this amount is shown in Fund 090, Public School Operating), and does not reflect a reduction in balance of (\$1,250,051) from an anticipated increase in FY 2013 expenditures as a result of the reconciliation of the transfer in from Fund 105, Cable
- Fund 193, Public School Adult and Community Education, assumes available FY 2012 balance of \$86,271
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$25,000)
- Fund 591, Public School Health and Flexible Benefits, claims stabilization reserve of \$48,259,277