

**FY 2009 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan ¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance	\$168,890,407	\$94,122,140	\$184,198,079	\$89,989,607	\$90,129,511	(\$94,068,568)	(51.07%)
Revenue							
Real Property Taxes	\$1,896,010,205	\$1,968,062,309	\$1,971,563,147	\$1,978,548,858	\$2,046,377,538	\$74,814,391	3.79%
Personal Property Taxes ²	310,006,170	302,154,885	306,915,405	302,294,454	303,014,994	(3,900,411)	(1.27%)
General Other Local Taxes	480,451,990	483,128,815	478,056,828	501,920,190	498,010,954	19,954,126	4.17%
Permit, Fees & Regulatory Licenses	30,778,483	33,530,341	27,412,072	27,737,101	27,907,777	495,705	1.81%
Fines & Forfeitures	14,834,607	14,321,557	14,629,327	17,275,488	18,275,488	3,646,161	24.92%
Revenue from Use of Money & Property	95,618,646	92,018,072	81,090,960	68,427,596	32,268,252	(48,822,708)	(60.21%)
Charges for Services	58,088,619	57,326,303	58,231,605	62,469,561	62,469,561	4,237,956	7.28%
Revenue from the Commonwealth ²	303,283,509	300,770,518	307,921,421	301,945,009	295,945,009	(11,976,412)	(3.89%)
Revenue from the Federal Government	40,081,951	28,176,462	33,035,843	28,874,721	28,874,721	(4,161,122)	(12.60%)
Recovered Costs/Other Revenue	7,450,514	7,612,840	7,909,194	7,482,007	7,482,007	(427,187)	(5.40%)
Total Revenue	\$3,236,604,694	\$3,287,102,102	\$3,286,765,802	\$3,296,974,985	\$3,320,626,301	\$33,860,499	1.03%
Transfers In							
105 Cable Communications	\$2,408,050	\$2,530,299	\$2,530,299	\$2,216,089	\$5,204,492	\$2,674,193	105.69%
144 Housing Trust Fund	0	0	0	0	1,000,000	1,000,000	-
312 Public Safety Construction	0	0	0	0	2,000,000	2,000,000	-
503 Department of Vehicle Services	0	0	0	0	750,000	750,000	-
505 Technology Infrastructure Services	0	0	0	0	100,000	100,000	-
Total Transfers In	\$2,408,050	\$2,530,299	\$2,530,299	\$2,216,089	\$9,054,492	\$6,524,193	257.84%
Total Available	\$3,407,903,151	\$3,383,754,541	\$3,473,494,180	\$3,389,180,681	\$3,419,810,304	(\$53,683,876)	(1.55%)
Direct Expenditures							
Personnel Services	\$647,730,092	\$696,054,817	\$694,034,674	\$708,852,961	\$725,058,580	\$31,023,906	4.47%
Operating Expenses	349,735,663	347,884,362	409,134,028	361,601,887	362,467,440	(46,666,588)	(11.41%)
Recovered Costs	(40,340,034)	(43,417,066)	(44,355,659)	(50,553,104)	(55,539,793)	(11,184,134)	25.21%
Capital Equipment	3,531,415	1,390,738	3,785,355	999,425	999,425	(2,785,930)	(73.60%)
Fringe Benefits	184,256,449	200,318,913	200,791,993	209,345,831	203,277,671	2,485,678	1.24%
Total Direct Expenditures	\$1,144,913,585	\$1,202,231,764	\$1,263,390,391	\$1,230,247,000	\$1,236,263,323	(\$27,127,068)	(2.15%)

**FY 2009 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Transfers Out							
090 Public School Operating	\$1,533,218,089	\$1,586,600,722	\$1,586,600,722	\$1,586,600,722	\$1,626,600,722	\$40,000,000	2.52%
100 County Transit Systems	30,995,510	34,667,083	34,667,083	34,667,083	35,867,083	1,200,000	3.46%
102 Federal/State Grant Fund	4,476,204	4,293,491	4,293,491	1,093,694	989,833	(3,303,658)	(76.95%)
103 Aging Grants & Programs	3,537,163	3,783,440	3,783,440	3,923,597	3,962,558	179,118	4.73%
104 Information Technology	13,499,576	12,360,015	12,360,015	11,802,510	7,380,258	(4,979,757)	(40.29%)
106 Fairfax-Falls Church Community Services Board	97,935,840	101,091,229	100,317,845	102,557,018	103,735,252	3,417,407	3.41%
109 Refuse Collection and Recycling Operations	90,000	0	0	0	0	0	-
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	1,250,000	0	(2,500,000)	(100.00%)
112 Energy Resource Recovery (ERR) Facility	1,365,637	0	1,491,162	0	0	(1,491,162)	(100.00%)
118 Consolidated Community Funding Pool	8,324,073	8,720,769	8,720,769	8,970,687	8,970,687	249,918	2.87%
119 Contributory Fund	12,226,230	13,037,140	13,385,396	13,553,053	13,553,053	167,657	1.25%
120 E-911 Fund	8,892,287	9,181,598	8,983,533	10,333,260	10,605,659	1,622,126	18.06%
141 Elderly Housing Programs	1,695,052	1,536,659	1,525,414	1,524,282	1,533,225	7,811	0.51%
192 School Grants & Self Supporting Fund	0	0	0	0	0	0	-
200 County Debt Service	110,691,161	113,374,133	113,374,133	113,167,674	113,167,674	(206,459)	(0.18%)
201 School Debt Service	142,269,368	147,858,704	147,858,704	154,633,175	154,633,175	6,774,471	4.58%
303 County Construction	30,102,427	18,555,230	17,852,350	10,529,411	9,264,411	(8,587,939)	(48.11%)
304 Transportation Improvements	1,000,000	0	0	0	0	0	-
307 Pedestrian Walkway Improvements	505,000	0	0	0	0	0	-
309 Metro Operations & Construction	20,316,309	20,316,309	20,316,309	17,509,851	7,509,851	(12,806,458)	(63.04%)
311 County Bond Construction	3,400,000	0	500,000	0	0	(500,000)	(100.00%)
312 Public Safety Construction	7,605,150	4,820,972	4,820,972	800,000	800,000	(4,020,972)	(83.41%)
317 Capital Renewal Construction	5,641,000	868,321	1,943,321	0	0	(1,943,321)	(100.00%)
318 Stormwater Management Program	0	0	0	0	0	0	-
319 The Penny for Affordable Housing Fund	0	0	0	0	0	0	-
340 Housing Assistance Program	1,285,000	935,000	514,625	515,000	515,000	375	0.07%
500 Retiree Health Benefits Fund	4,070,579	4,610,988	4,610,988	0	0	(4,610,988)	(100.00%)
501 County Insurance Fund	20,233,541	13,148,743	16,639,903	14,334,038	14,340,933	(2,298,970)	(13.82%)
504 Document Services Division	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	1,816,291	1,814,103	1,814,103	1,814,103	0	(1,814,103)	(100.00%)
506 Health Benefits Trust Fund	8,200,000	8,200,000	8,200,000	0	0	(8,200,000)	(100.00%)
Total Transfers Out	\$2,078,791,487	\$2,115,174,649	\$2,119,974,278	\$2,092,479,158	\$2,116,329,374	(\$3,644,904)	(0.17%)
Total Disbursements	\$3,223,705,072	\$3,317,406,413	\$3,383,364,669	\$3,322,726,158	\$3,352,592,697	(\$30,771,972)	(0.91%)

**FY 2009 ADOPTED GENERAL FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan ¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Total Ending Balance	\$184,198,079	\$66,348,128	\$90,129,511	\$66,454,523	\$67,217,607	(\$22,911,904)	(25.42%)
Less:							
Managed Reserve	\$65,779,947	\$66,348,128	\$67,667,293	\$66,454,523	\$67,051,854	(\$615,439)	(0.91%)
Reserve utilized to balance the FY 2008 budget	\$28,342,193						
Reserve for Board consideration as part of the FY 2009 budget ³			\$22,462,218			(\$22,462,218)	(100.00%)
Total Available⁴	\$90,075,939	\$0	\$0	\$0	\$165,753	\$165,753	-

¹ The *FY 2008 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 21, 2008 on the *FY 2008 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2009 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 As part of the *FY 2007 Carryover Review*, the Board of Supervisors set aside funding of \$22.5 million to be held in reserve to address the development of the FY 2009 Budget. It should be noted that as part of the *FY 2009 Advertised Budget Plan* this reserve has been utilized to balance the budget.

⁴ As a result of Board of Supervisors actions on April 21, 2008 to mark-up the FY 2009 Budget a balance of \$165,753 is available and will be carried forward for FY 2009 requirements or FY 2010 budget development.

FY 2009 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan ¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Legislative-Executive Functions / Central Services								
01	Board of Supervisors	\$4,268,219	\$5,091,964	\$5,091,964	\$5,243,721	\$5,304,194	\$212,230	4.17%
02	Office of the County Executive	7,037,362	7,975,255	8,949,738	9,201,991	8,132,682	(817,056)	(9.13%)
04	Department of Cable Communications and Consumer Protection	1,284,040	1,521,666	1,704,076	1,503,525	1,499,402	(204,674)	(12.01%)
06	Department of Finance	8,403,354	8,903,962	9,373,159	9,351,548	9,404,083	30,924	0.33%
11	Department of Human Resources	6,613,117	6,927,860	7,000,687	7,075,538	7,136,940	136,253	1.95%
12	Department of Purchasing and Supply Management	4,952,828	5,090,522	5,127,192	5,511,810	5,557,931	430,739	8.40%
13	Office of Public Affairs	1,323,891	1,501,734	1,745,152	1,509,151	1,495,529	(249,623)	(14.30%)
15	Office of Elections	2,843,533	3,164,028	4,272,865	3,281,582	3,273,882	(998,983)	(23.38%)
17	Office of the County Attorney	5,857,041	6,206,542	6,414,052	6,488,957	6,574,774	160,722	2.51%
20	Department of Management and Budget	2,885,223	3,189,498	3,295,132	3,038,813	3,074,611	(220,521)	(6.69%)
37	Office of the Financial and Program Auditor	214,543	234,791	234,791	241,800	244,830	10,039	4.28%
41	Civil Service Commission	224,821	483,778	483,778	617,607	619,429	135,651	28.04%
57	Department of Tax Administration	23,090,695	23,570,203	24,780,671	24,403,172	24,567,021	(213,650)	(0.86%)
70	Department of Information Technology	25,209,270	28,188,478	31,466,739	28,292,366	28,507,281	(2,959,458)	(9.41%)
Total Legislative-Executive Functions / Central Services		\$94,207,937	\$102,050,281	\$109,939,996	\$105,761,581	\$105,392,589	(\$4,547,407)	(4.14%)
Judicial Administration								
80	Circuit Court and Records	\$9,850,565	\$10,450,912	\$11,124,923	\$10,536,610	\$10,626,213	(\$498,710)	(4.48%)
82	Office of the Commonwealth's Attorney	1,977,395	2,321,460	2,300,415	2,793,835	2,826,927	526,512	22.89%
85	General District Court	2,155,841	2,285,064	2,392,961	2,346,081	2,358,002	(34,959)	(1.46%)
91	Office of the Sheriff	17,836,981	16,863,902	18,142,066	20,780,786	21,113,880	2,971,814	16.38%
Total Judicial Administration		\$31,820,782	\$31,921,338	\$33,960,365	\$36,457,312	\$36,925,022	\$2,964,657	8.73%
Public Safety								
04	Department of Cable Communications and Consumer Protection	\$967,334	\$984,443	\$973,510	\$992,897	\$1,005,054	\$31,544	3.24%
31	Land Development Services	10,515,738	10,738,283	10,980,710	10,810,765	12,197,657	1,216,947	11.08%
81	Juvenile and Domestic Relations District Court	20,368,905	21,279,447	21,699,584	21,596,255	21,799,359	99,775	0.46%
90	Police Department	165,188,968	169,214,279	173,148,970	174,266,521	177,275,884	4,126,914	2.38%
91	Office of the Sheriff	38,699,827	40,591,199	40,238,035	40,512,205	41,951,872	1,713,837	4.26%
92	Fire and Rescue Department	162,161,420	167,904,105	173,482,298	172,065,540	174,525,858	1,043,560	0.60%
93	Office of Emergency Management	1,646,424	1,922,027	1,981,075	2,138,841	2,140,581	159,506	8.05%
Total Public Safety		\$399,548,616	\$412,633,783	\$422,504,182	\$422,383,024	\$430,896,265	\$8,392,083	1.99%
Public Works								
08	Facilities Management Department	\$42,329,615	\$47,610,896	\$49,571,326	\$49,762,545	\$49,899,054	\$327,228	0.66%
25	Business Planning and Support	380,304	414,712	448,012	425,356	432,805	(15,207)	(3.39%)
26	Office of Capital Facilities	10,124,619	11,519,146	11,456,301	11,130,272	11,272,316	(183,985)	(1.61%)
29	Stormwater Management	11,025,602	10,473,543	11,619,397	6,844,310	3,748,018	(7,871,379)	(67.74%)
87	Unclassified Administrative Expenses	658,618	503,925	503,925	503,925	503,925	0	0.00%
Total Public Works		\$64,518,758	\$70,522,222	\$73,598,961	\$68,666,408	\$65,856,118	(\$7,742,843)	(10.52%)

FY 2009 ADOPTED SUMMARY GENERAL FUND EXPENDITURES

#	Agency Title	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan ¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Health and Welfare								
67	Department of Family Services	\$185,285,050	\$185,351,734	\$206,129,265	\$190,951,339	\$189,125,733	(\$17,003,532)	(8.25%)
68	Department of Administration for Human Services	10,599,510	11,166,523	11,529,059	11,051,123	11,186,203	(342,856)	(2.97%)
69	Department of Systems Management for Human Services	5,337,405	5,992,082	6,075,605	5,870,104	5,943,082	(132,523)	(2.18%)
71	Health Department	43,579,757	46,404,057	49,801,922	46,836,523	46,984,329	(2,817,593)	(5.66%)
	Total Health and Welfare	\$244,801,722	\$248,914,396	\$273,535,851	\$254,709,089	\$253,239,347	(\$20,296,504)	(7.42%)
Parks, Recreation and Libraries								
50	Department of Community and Recreation Services	\$18,401,731	\$21,864,006	\$24,589,277	\$21,857,906	\$23,060,220	(\$1,529,057)	(6.22%)
51	Fairfax County Park Authority	25,800,947	26,110,649	26,463,223	26,374,302	26,630,847	167,624	0.63%
52	Fairfax County Public Library	33,817,927	33,536,725	35,141,326	33,120,997	33,109,573	(2,031,753)	(5.78%)
	Total Parks, Recreation and Libraries	\$78,020,605	\$81,511,380	\$86,193,826	\$81,353,205	\$82,800,640	(\$3,393,186)	(3.94%)
Community Development								
16	Economic Development Authority	\$6,628,339	\$6,673,818	\$6,643,273	\$6,704,900	\$6,744,883	\$101,610	1.53%
31	Land Development Services	14,508,180	15,500,045	16,679,959	15,623,845	15,836,888	(843,071)	(5.05%)
35	Department of Planning and Zoning	10,024,375	11,078,263	12,572,753	11,514,606	11,609,727	(963,026)	(7.66%)
36	Planning Commission	645,829	751,226	751,226	768,624	775,965	24,739	3.29%
38	Department of Housing and Community Development	6,335,631	7,014,265	7,688,054	7,074,891	6,557,645	(1,130,409)	(14.70%)
39	Office of Human Rights	1,094,120	1,332,472	1,332,714	1,943,187	1,970,110	637,396	47.83%
40	Department of Transportation ²	6,346,673	7,460,910	10,874,755	0	8,339,956	(2,534,799)	(23.31%)
	Total Community Development	\$45,583,147	\$49,810,999	\$56,542,734	\$43,630,053	\$51,835,174	(\$4,707,560)	(8.33%)
Non-Departmental								
87	Unclassified Administrative Expenses	\$0	\$1,050,000	\$1,599,069	\$5,400,000	\$3,500,000	\$1,900,931	118.88%
89	Employee Benefits	186,412,018	203,817,365	205,515,407	211,886,328	205,818,168	302,761	0.15%
	Total Non-Departmental	\$186,412,018	\$204,867,365	\$207,114,476	\$217,286,328	\$209,318,168	\$2,203,692	1.06%
	Total General Fund Direct Expenditures	\$1,144,913,585	\$1,202,231,764	\$1,263,390,391	\$1,230,247,000	\$1,236,263,323	(\$27,127,068)	(2.15%)

¹ The *FY 2008 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 21, 2008 on the *FY 2008 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2009 Adopted Budget Plan* volumes.

² As part of the *FY 2009 Advertised Budget Plan*, all funding for staff, programs, and operations of the Department of Transportation were moved to Fund 124, County and Regional Transportation Projects. However, as a result of actions taken by the Board of Supervisors on April 21, 2008 to mark-up the FY 2009 budget, the existing positions and operating costs associated with the Department of Transportation and Office of Capital Facilities staff are transferred back to the General Fund.

**FY 2009 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2007 Estimate	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
GOVERNMENTAL FUNDS								
G00 General Fund Group								
001 General Fund	\$1,210,205,872	\$1,144,913,585	\$1,202,231,764	\$1,263,390,391	\$1,230,247,000	\$1,236,263,323	(\$27,127,068)	(2.15%)
G10 Special Revenue Funds								
090 Public School Operating ²	\$2,066,649,558	\$1,991,228,106	\$2,114,321,481	\$2,178,812,843	\$2,163,045,220	\$2,163,045,220	(\$15,767,623)	(0.72%)
100 County Transit Systems	80,434,025	61,988,203	44,717,523	67,226,518	64,813,722	66,013,722	(1,212,796)	(1.80%)
102 Federal/State Grant Fund	168,608,537	63,528,324	58,592,050	168,608,537	67,139,300	67,035,439	(101,573,098)	(60.24%)
103 Aging Grants & Programs	8,665,187	6,178,234	6,914,080	9,645,645	7,507,268	7,546,229	(2,099,416)	(21.77%)
104 Information Technology	46,828,064	16,315,364	13,760,015	45,282,965	22,826,220	19,104,720	(26,178,245)	(57.81%)
105 Cable Communications	22,061,204	13,944,062	11,519,238	19,193,016	9,341,661	9,383,747	(9,809,269)	(51.11%)
106 Fairfax-Falls Church Community Services Board	143,337,712	138,664,293	147,170,477	150,758,652	148,631,838	149,810,072	(948,580)	(0.63%)
108 Leaf Collection	1,822,446	1,703,827	2,887,228	2,887,228	2,315,676	2,315,676	(571,552)	(19.80%)
109 Refuse Collection and Recycling Operations	20,302,336	18,212,270	20,340,232	21,829,902	21,298,691	21,387,830	(442,072)	(2.03%)
110 Refuse Disposal	68,384,254	60,700,251	64,548,447	71,437,584	68,159,638	68,008,036	(3,429,548)	(4.80%)
111 Reston Community Center	7,467,088	6,011,867	9,452,085	10,057,421	8,873,187	8,901,593	(1,155,828)	(11.49%)
112 Energy Resource Recovery (ERR) Facility	39,544,960	34,619,341	40,573,616	40,573,616	37,807,540	37,813,560	(2,760,056)	(6.80%)
113 McLean Community Center	5,299,953	4,552,880	4,004,263	5,056,042	4,666,511	4,683,670	(372,372)	(7.36%)
114 I-95 Refuse Disposal	34,973,076	11,146,910	8,322,491	31,719,283	8,433,365	8,461,953	(23,257,330)	(73.32%)
115 Burgundy Village Community Center	43,810	29,284	44,776	44,776	45,295	45,295	519	1.16%
116 Integrated Pest Management Program	2,698,025	1,891,647	2,544,198	2,796,148	2,578,232	2,786,342	(9,806)	(0.35%)
118 Consolidated Community Funding Pool	8,371,801	8,131,998	8,722,184	8,961,987	8,970,687	8,970,687	8,700	0.10%
119 Contributory Fund	13,307,853	13,281,501	13,151,882	13,608,138	13,553,053	13,553,053	(55,085)	(0.40%)
120 E-911 Fund	37,487,476	29,496,406	37,287,122	43,208,900	38,908,757	39,181,156	(4,027,744)	(9.32%)
121 Dulles Rail Phase I Transportation Improvement District	6,350,000	0	6,350,000	6,350,000	7,000,000	7,000,000	650,000	10.24%
124 County & Regional Transportation Projects	0	0	0	0	112,889,079	111,700,000	111,700,000	-
141 Elderly Housing Programs	3,589,502	3,314,735	3,529,961	3,839,530	3,479,391	3,488,334	(351,196)	(9.15%)
142 Community Development Block Grant	14,143,786	8,716,776	6,192,316	11,899,554	6,162,472	6,162,472	(5,737,082)	(48.21%)
143 Homeowner and Business Loan Programs	7,421,136	2,804,955	1,388,983	7,921,064	1,830,617	1,830,617	(6,090,447)	(76.89%)
144 Housing Trust Fund	12,114,688	5,434,417	1,940,000	9,102,080	1,850,000	1,850,000	(7,252,080)	(79.67%)
145 HOME Investment Partnerships Grant	11,004,868	5,018,825	2,457,387	8,477,829	2,439,575	2,439,575	(6,038,254)	(71.22%)
191 School Food & Nutrition Services	71,781,722	63,784,181	74,195,062	73,302,657	74,853,418	74,853,418	1,550,761	2.12%
192 School Grants & Self Supporting ³	92,953,472	70,545,790	74,322,206	90,497,349	57,635,065	57,635,065	(32,862,284)	(36.31%)
193 School Adult & Community Education	12,495,693	10,581,683	11,303,297	13,025,157	11,746,176	11,746,176	(1,278,981)	(9.82%)
Total Special Revenue Funds	\$3,008,142,232	\$2,651,826,130	\$2,790,552,600	\$3,116,124,421	\$2,978,801,654	\$2,976,753,657	(\$139,370,764)	(4.47%)
G20 Debt Service Funds								
200/201 Consolidated Debt Service	266,750,051	254,214,314	266,867,991	273,837,404	277,765,785	277,765,785	3,928,381	1.43%
Total Debt Service Funds	\$266,750,051	\$254,214,314	\$266,867,991	\$273,837,404	\$277,765,785	\$277,765,785	\$3,928,381	1.43%

**FY 2009 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2007 Estimate	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
G30 Capital Project Funds								
300 Countywide Roadway Improvement Fund	\$1,200,908	\$687,248	\$0	\$529,004	\$0	\$0	(\$529,004)	(100.00%)
301 Contributed Roadway Improvement Fund	36,700,208	2,550,487	4,240,199	40,795,848	3,925,677	3,925,677	(36,870,171)	(90.38%)
302 Library Construction	48,156,918	6,939,492	1,064,000	44,937,969	1,046,925	1,046,925	(43,891,044)	(97.67%)
303 County Construction	103,607,670	33,239,736	20,463,886	87,698,299	15,669,746	14,894,746	(72,803,553)	(83.02%)
304 Transportation Improvements	72,650,630	26,756,897	2,100,000	145,356,515	0	0	(145,356,515)	(100.00%)
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	2,596,839	2,596,839	96,839	3.87%
307 Pedestrian Walkway Improvements	7,261,345	1,403,861	400,000	6,410,047	300,000	0	(6,410,047)	(100.00%)
309 Metro Operations & Construction	38,596,289	36,587,464	41,578,070	39,837,707	39,533,446	39,533,446	(304,261)	(0.76%)
310 Storm Drainage Bond Construction	1,298,411	1,298,411	0	0	0	0	0	-
311 County Bond Construction	77,917,253	8,419,981	0	122,672,323	0	0	(122,672,323)	(100.00%)
312 Public Safety Construction	172,111,845	54,165,020	95,220,972	219,671,541	800,000	800,000	(218,871,541)	(99.64%)
314 Neighborhood Improvement Program	360,802	(117)	0	360,919	0	0	(360,919)	(100.00%)
315 Commercial Revitalization Program	4,484,011	210,451	0	4,560,560	0	0	(4,560,560)	(100.00%)
316 Pro Rata Share Drainage Construction	22,311,746	1,994,230	0	20,488,383	0	0	(20,488,383)	(100.00%)
317 Capital Renewal Construction	19,040,245	8,188,512	21,924,321	33,477,054	6,924,321	6,924,321	(26,552,733)	(79.32%)
318 Stormwater Management Program	39,147,079	18,469,806	22,700,000	45,411,266	22,800,000	22,800,000	(22,611,266)	(49.79%)
319 The Penny for Affordable Housing Fund	24,765,921	22,313,055	22,700,000	26,190,052	22,800,000	22,800,000	(3,390,052)	(12.94%)
340 Housing Assistance Program	13,376,819	1,512,986	935,000	12,824,560	515,000	515,000	(12,309,560)	(95.98%)
341 Housing General Obligation Bond Construction	13,657	13,657	0	0	0	0	0	-
370 Park Authority Bond Construction	85,552,849	34,540,602	0	51,332,247	0	0	(51,332,247)	(100.00%)
390 School Construction	564,026,896	147,929,690	158,519,596	489,693,967	167,997,005	167,997,005	(321,696,962)	(65.69%)
Total Capital Project Funds	\$1,335,081,502	\$409,721,469	\$394,346,044	\$1,394,748,261	\$284,908,959	\$283,833,959	(\$1,110,914,302)	(79.65%)
TOTAL GOVERNMENTAL FUNDS	\$5,820,179,657	\$4,460,675,498	\$4,653,998,399	\$6,048,100,477	\$4,771,723,398	\$4,774,616,724	(\$1,273,483,753)	(21.06%)
PROPRIETARY FUNDS								
G40 Enterprise Funds								
401 Sewer Operation and Maintenance	\$79,932,006	\$73,612,577	\$84,510,924	\$85,717,463	\$88,055,024	\$88,344,501	\$2,627,038	3.06%
402 Sewer Construction Improvements	51,914,464	24,875,406	13,550,000	40,589,058	23,500,000	23,500,000	(17,089,058)	(42.10%)
403 Sewer Bond Parity Debt Service	11,460,572	6,551,016	6,642,531	6,642,531	10,649,456	10,649,456	4,006,925	60.32%
407 Sewer Bond Subordinate Debt Service	21,922,752	21,685,484	21,923,527	21,923,527	23,051,559	23,051,559	1,128,032	5.15%
408 Sewer Bond Construction	73,572,530	5,637,193	0	67,935,338	74,000,000	74,000,000	6,064,662	8.93%
Total Enterprise Funds	\$238,802,324	\$132,361,676	\$126,626,982	\$222,807,917	\$219,256,039	\$219,545,516	(\$3,262,401)	(1.46%)

**FY 2009 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund Type/Fund	FY 2007 Estimate	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
G50 Internal Service Funds⁴								
500 Retiree Health Benefits Fund	\$5,324,654	\$5,131,512	\$5,560,878	\$5,560,878	\$0	\$0	(\$5,560,878)	(100.00%)
501 County Insurance Fund	18,512,543	19,240,095	15,738,732	19,367,283	16,299,690	16,306,585	(3,060,698)	(15.80%)
503 Department of Vehicle Services	83,781,439	65,836,360	73,498,982	89,399,296	79,991,756	88,319,495	(1,079,801)	(1.21%)
504 Document Services Division	8,656,396	7,647,992	6,694,331	9,189,713	7,778,313	7,790,459	(1,399,254)	(15.23%)
505 Technology Infrastructure Services	32,301,029	29,388,770	29,312,501	31,988,396	29,251,398	29,245,554	(2,742,842)	(8.57%)
506 Health Benefits Trust Fund	87,222,499	75,045,941	106,093,437	133,050,568	93,353,021	98,453,021	(34,597,547)	(26.00%)
590 Public School Insurance Fund	16,521,438	13,301,611	13,798,668	20,191,777	15,984,886	15,984,886	(4,206,891)	(20.83%)
591 School Health Benefits Trust	277,767,547	212,092,827	284,452,870	293,134,802	312,815,685	312,815,685	19,680,883	6.71%
592 School Central Procurement	14,000,000	13,033,616	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$544,087,545	\$440,718,724	\$549,150,399	\$615,882,713	\$569,474,749	\$582,915,685	(\$32,967,028)	(5.35%)
TOTAL PROPRIETARY FUNDS	\$782,889,869	\$573,080,400	\$675,777,381	\$838,690,630	\$788,730,788	\$802,461,201	(\$36,229,429)	(4.32%)
FIDUCIARY FUNDS								
G60 Trust Funds								
600 Uniformed Employees Retirement Trust Fund	\$61,516,898	\$58,044,746	\$57,469,148	\$61,677,991	\$63,892,420	\$63,895,782	\$2,217,791	3.60%
601 Fairfax County Employees' Retirement Trust Fund	156,073,594	156,762,195	163,138,840	186,977,078	182,705,440	182,721,132	(4,255,946)	(2.28%)
602 Police Retirement Trust Fund	46,155,205	46,849,634	47,227,804	50,335,907	51,264,670	51,268,032	932,125	1.85%
603 OPEB Trust Fund	0	0	0	0	6,289,416	6,290,457	6,290,457	-
691 Educational Employees Retirement	156,486,035	152,001,054	166,478,685	166,108,890	177,049,927	177,049,927	10,941,037	6.59%
Total Trust Funds	\$420,231,732	\$413,657,629	\$434,314,477	\$465,099,866	\$481,201,873	\$481,225,330	\$16,125,464	3.47%
G70 Agency Funds								
700 Route 28 Taxing District	\$10,215,052	\$10,400,150	\$11,209,526	\$12,545,750	\$13,351,114	\$13,351,114	\$805,364	6.42%
TOTAL FIDUCIARY FUNDS	\$430,446,784	\$424,057,779	\$445,524,003	\$477,645,616	\$494,552,987	\$494,576,444	\$16,930,828	3.54%
TOTAL APPROPRIATED FUNDS	\$7,033,516,310	\$5,457,813,677	\$5,775,299,783	\$7,364,436,723	\$6,055,007,173	\$6,071,654,369	(\$1,292,782,354)	(17.55%)
Less: Internal Service Funds⁵	(\$544,087,545)	(\$440,718,724)	(\$549,150,399)	(\$615,882,713)	(\$569,474,749)	(\$582,915,685)	\$32,967,028	(5.35%)
NET EXPENDITURES	\$6,489,428,765	\$5,017,094,953	\$5,226,149,384	\$6,748,554,010	\$5,485,532,424	\$5,488,738,684	(\$1,259,815,326)	(18.67%)

¹ The *FY 2008 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 21, 2008 on the *FY 2008 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2009 Adopted Budget Plan* volumes.

² *FY 2009 Advertised Budget Plan* expenditures for Fund 090, Public School Operating, are reduced by \$55,848,345 to offset the discrepancy between the proposed Transfer Out from the General Fund and the Superintendent's Proposed Transfer In to Fund 090. It should be noted that the *FY 2009 Adopted Budget Plan* has not yet been adjusted as a result of the additional \$40 million provided by the Board of Supervisors as part of their deliberations on the FY 2009 budget pending School Board adoption of the FY 2009 budget. Final adjustments will be reflected at the *FY 2008 Carryover Review*.

³ *FY 2009 Advertised Budget Plan* expenditures for Fund 192, School Grants & Self Supporting, are increased by \$4,959 to offset the discrepancy between the proposed Transfer Out from Fund 105, Cable Communications, and the Superintendent's Proposed Transfer In to Fund 192.

⁴ As part of the *FY 2009 Advertised Budget Plan*, all activity in Fund 500, Retiree Health Benefits, has been transferred to Fund 603, OPEB Trust Fund, in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEB). Any remaining balances remaining in Fund 500 at the end of FY 2008 will be moved to Fund 603 as part of the *FY 2008 Carryover Review*.

⁵ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

**FY 2009 ADOPTED EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund Type/ Fund	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase/ (Decrease) over Revised	% Increase/ (Decrease) over Revised
HUMAN SERVICES							
G10 Special Revenue Funds							
117 Alcohol Safety Action Program	\$1,570,188	\$1,738,124	\$1,738,124	\$1,788,284	\$1,800,737	\$62,613	3.60%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)							
G70 Agency Funds							
703 Northern Virginia Regional Identification System	\$648,458	\$263,035	\$263,035	\$40,648	\$40,648	(\$222,387)	(84.55%)
HOUSING AND COMMUNITY DEVELOPMENT							
H94 Other Housing Funds							
940 FCRHA General Operating	\$2,759,421	\$3,210,388	\$3,243,252	\$3,240,490	\$3,240,490	(\$2,762)	(0.09%)
941 Fairfax County Rental Program	3,283,426	3,615,446	4,576,674	4,060,253	4,060,253	(516,421)	(11.28%)
945 Non-County Appropriated Rehabilitation Loan	30	15,000	16,467	15,000	15,000	(1,467)	(8.91%)
946 FCRHA Revolving Development	881,096	0	5,853,517	0	0	(5,853,517)	(100.00%)
948 FCRHA Private Financing	7,051,135	892,617	4,684,997	858,035	858,035	(3,826,962)	(81.69%)
949 Internal Service Fund	3,452,473	3,022,358	3,606,983	3,483,775	3,483,775	(123,208)	(3.42%)
950 Housing Partnerships	799,367	953,915	994,797	974,351	974,351	(20,446)	(2.06%)
965 Housing Grants Fund	111,978	0	583,318	0	0	(583,318)	(100.00%)
Total Other Housing Funds	\$18,338,926	\$11,709,724	\$23,560,005	\$12,631,904	\$12,631,904	(\$10,928,101)	(46.38%)
H96 Annual Contribution Contract							
966 Section 8 Annual Contribution	\$39,918,018	\$40,605,690	\$41,397,582	\$40,960,248	\$40,960,248	(\$437,334)	(1.06%)
967 Public Housing, Projects Under Management	6,243,908	6,006,640	7,056,383	7,219,742	7,219,742	163,359	2.32%
969 Public Housing, Projects Under Modernization	1,679,140	0	3,880,033	0	0	(3,880,033)	(100.00%)
Total Annual Contribution Contract	\$47,841,066	\$46,612,330	\$52,333,998	\$48,179,990	\$48,179,990	(\$4,154,008)	(7.94%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$66,179,992	\$58,322,054	\$75,894,003	\$60,811,894	\$60,811,894	(\$15,082,109)	(19.87%)

**FY 2009 ADOPTED EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund Type/ Fund	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan¹	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan	Increase/ (Decrease) over Revised	% Increase/ (Decrease) over Revised
FAIRFAX COUNTY PARK AUTHORITY							
P17 Special Revenue - Park Authority							
170 Park Revenue Fund	\$34,421,958	\$36,550,518	\$37,467,783	\$38,456,327	\$38,613,265	\$1,145,482	3.06%
P37 Capital Projects - Park Authority							
371 Park Capital Improvement Fund	\$3,841,197	\$0	\$19,217,935	\$0	\$0	(\$19,217,935)	(100.00%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$38,263,155	\$36,550,518	\$56,685,718	\$38,456,327	\$38,613,265	(\$18,072,453)	(31.88%)
TOTAL NON-APPROPRIATED FUNDS	\$106,661,793	\$96,873,731	\$134,580,880	\$101,097,153	\$101,266,544	(\$33,314,336)	(24.75%)

¹ The *FY 2008 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 21, 2008 on the *FY 2008 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2009 Adopted Budget Plan* volumes.