

FY 2010 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Actual ¹	FY 2009 Adopted Budget Plan ²	FY 2009 Revised Budget Plan ³	FY 2010 Advertised Budget Plan	FY 2010 Adopted Budget Plan ⁴	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
G00 General Fund Group							
001 General Fund	\$3,295,610,376	\$3,320,626,301	\$3,287,433,641	\$3,296,306,390	\$3,313,966,500	\$26,532,859	0.81%
002 Revenue Stabilization Fund	4,565,204	0	1,729,709	0	0	(1,729,709)	(100.00%)
Total General Fund Group	\$3,300,175,580	\$3,320,626,301	\$3,289,163,350	\$3,296,306,390	\$3,313,966,500	\$24,803,150	0.75%
G10 Special Revenue Funds							
090 Public School Operating	\$537,450,769	\$565,151,431	\$549,019,471	\$506,996,531	\$506,996,531	(\$42,022,940)	(7.65%)
100 County Transit Systems	14,062,566	28,232,234	32,456,484	31,998,546	37,205,750	4,749,266	14.63%
102 Federal/State Grant Fund	67,495,270	64,045,606	111,305,983	56,831,244	56,831,244	(54,474,739)	(48.94%)
103 Aging Grants & Programs	3,583,975	3,583,671	4,162,662	3,494,502	3,494,502	(668,160)	(16.05%)
104 Information Technology	2,841,119	2,188,960	2,188,960	1,100,418	1,100,418	(1,088,542)	(49.73%)
105 Cable Communications	15,329,218	14,914,741	14,914,741	15,628,528	15,628,528	713,787	4.79%
106 Fairfax-Falls Church Community Services Board	45,308,980	45,750,965	49,410,654	45,030,255	45,185,827	(4,224,827)	(8.55%)
108 Leaf Collection	2,575,777	2,455,848	2,455,848	2,263,651	2,263,651	(192,197)	(7.83%)
109 Refuse Collection and Recycling Operations	20,707,777	20,432,769	20,554,873	20,931,650	20,931,650	376,777	1.83%
110 Refuse Disposal	56,468,978	64,602,699	64,602,699	63,470,683	63,470,683	(1,132,016)	(1.75%)
111 Reston Community Center	8,401,419	8,145,381	8,145,381	8,117,508	8,117,508	(27,873)	(0.34%)
112 Energy Resource Recovery (ERR) Facility	33,851,039	36,042,243	36,042,243	35,816,578	35,816,578	(225,665)	(0.63%)
113 McLean Community Center	6,585,575	6,040,638	6,040,638	5,695,595	5,695,595	(345,043)	(5.71%)
114 I-95 Refuse Disposal	8,185,598	8,052,693	8,052,693	7,690,517	7,690,517	(362,176)	(4.50%)
115 Burgundy Village Community Center	63,632	62,688	62,688	59,953	59,953	(2,735)	(4.36%)
116 Integrated Pest Management Program	2,438,991	2,290,745	2,290,745	1,993,715	1,993,715	(297,030)	(12.97%)
120 E-911 Fund	26,398,378	24,508,944	23,552,412	24,271,102	24,271,102	718,690	3.05%
121 Dulles Rail Phase I Transportation Improvement District	28,792,097	30,536,620	29,479,150	27,896,548	27,896,548	(1,582,602)	(5.37%)
124 County & Regional Transportation Projects	0	111,700,000	74,065,336	50,900,000	50,900,000	(23,165,336)	(31.28%)
125 Stormwater Services ⁵	0	0	0	15,081,543	10,250,000	10,250,000	-
141 Elderly Housing Programs	2,091,455	1,984,426	2,150,221	2,069,738	2,069,738	(80,483)	(3.74%)
142 Community Development Block Grant	6,494,760	6,162,472	15,004,551	5,928,982	5,928,982	(9,075,569)	(60.49%)
143 Homeowner and Business Loan Programs	2,963,125	1,830,617	4,482,708	1,870,161	1,870,161	(2,612,547)	(58.28%)
144 Housing Trust Fund	2,381,875	1,850,000	1,200,000	1,250,000	1,250,000	50,000	4.17%
145 HOME Investment Partnerships Grant	2,305,817	2,439,575	8,749,691	2,448,682	2,448,682	(6,301,009)	(72.01%)
191 School Food & Nutrition Services	65,244,857	65,828,782	65,828,782	68,527,565	68,527,565	2,698,783	4.10%
192 School Grants & Self Supporting	42,244,985	41,104,902	57,658,620	46,087,681	46,087,681	(11,570,939)	(20.07%)
193 School Adult & Community Education	9,045,863	10,050,509	10,078,527	11,314,784	11,314,784	1,236,257	12.27%
Total Special Revenue Funds	\$1,013,313,895	\$1,169,990,159	\$1,203,956,761	\$1,064,766,660	\$1,065,297,893	(\$138,658,868)	(11.52%)

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G20 Debt Service Funds							
200/201 Consolidated Debt Service	\$418,771	\$405,000	\$405,000	\$405,000	\$405,000	\$0	0.00%
Total Debt Service Funds	\$418,771	\$405,000	\$405,000	\$405,000	\$405,000	\$0	0.00%
G30 Capital Project Funds							
300 Countywide Roadway Improvement Fund	\$1,284	\$0	\$0	\$0	\$0	0	-
301 Contributed Roadway Improvement Fund	4,208,325	4,035,677	5,230,994	3,565,996	3,565,996	(1,664,998)	(31.83%)
302 Library Construction	3,130,887	1,046,925	26,088,348	0	0	(26,088,348)	(100.00%)
303 County Construction	2,546,472	4,540,335	2,957,624	2,850,000	1,515,000	(1,442,624)	(48.78%)
304 Transportation Improvements	5,367,432	0	157,152,085	0	0	(157,152,085)	(100.00%)
306 Northern Virginia Regional Park Authority	0	2,596,839	3,600,000	2,700,000	2,700,000	(900,000)	(25.00%)
307 Pedestrian Walkway Improvements	1,269,397	0	3,529,959	0	0	(3,529,959)	(100.00%)
309 Metro Operations & Construction	40,240,000	32,328,000	37,634,664	23,915,688	23,915,688	(13,718,976)	(36.45%)
311 County Bond Construction	50,050	0	101,043,303	0	0	(101,043,303)	(100.00%)
312 Public Safety Construction	4,650,786	0	90,519,134	0	0	(90,519,134)	(100.00%)
314 Neighborhood Improvement Program	7,791	15,000	15,000	5,000	5,000	(10,000)	(66.67%)
315 Commercial Revitalization Program	1,026,598	0	3,863,797	0	0	(3,863,797)	(100.00%)
316 Pro Rata Share Drainage Construction	4,499,900	0	16,511,762	0	0	(16,511,762)	(100.00%)
317 Capital Renewal Construction	14,381,000	6,924,321	9,000,000	0	0	(9,000,000)	(100.00%)
318 Stormwater Management Program	22,701,880	22,800,000	24,832,497	0	0	(24,832,497)	(100.00%)
319 The Penny for Affordable Housing Fund	23,734,171	22,800,000	23,700,000	20,500,000	10,270,000	(13,430,000)	(56.67%)
340 Housing Assistance Program	722,301	0	11,806,534	0	0	(11,806,534)	(100.00%)
370 Park Authority Bond Construction	53,839,480	0	83,118,376	0	0	(83,118,376)	(100.00%)
390 School Construction	153,406,971	156,364,016	379,751,913	156,309,617	156,309,617	(223,442,296)	(58.84%)
Total Capital Project Funds	\$335,784,725	\$253,451,113	\$980,355,990	\$209,846,301	\$198,281,301	(\$782,074,689)	(79.77%)
TOTAL GOVERNMENTAL FUNDS	\$4,649,692,971	\$4,744,472,573	\$5,473,881,101	\$4,571,324,351	\$4,577,950,694	(\$895,930,407)	(16.37%)
PROPRIETARY FUNDS							
G40 Enterprise Funds							
400 Sewer Revenue	\$168,806,422	\$131,775,000	\$131,775,000	\$133,240,000	\$133,240,000	\$1,465,000	1.11%
406 Sewer Bond Debt Reserve	0	0	9,706,000	0	0	(9,706,000)	(100.00%)
408 Sewer Bond Construction	1,406,177	1,000,000	141,294,000	1,000,000	1,000,000	(140,294,000)	(99.29%)
Total Enterprise Funds	\$170,212,599	\$132,775,000	\$282,775,000	\$134,240,000	\$134,240,000	(\$148,535,000)	(52.53%)

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G50 Internal Service Funds							
500 Retiree Health Benefits Fund ⁶	\$1,160,960	\$0	\$0	\$0	\$0	\$0	-
501 County Insurance Fund	2,496,449	2,145,652	2,145,652	2,277,053	2,277,053	131,401	6.12%
503 Department of Vehicle Services	77,017,978	86,449,304	82,449,304	86,223,187	73,491,603	(8,957,701)	(10.86%)
504 Document Services Division	4,510,042	4,893,543	4,893,543	4,482,331	4,482,331	(411,212)	(8.40%)
505 Technology Infrastructure Services	26,570,240	26,827,764	26,827,764	27,519,224	27,519,224	691,460	2.58%
506 Health Benefits Trust Fund	105,956,332	114,728,449	108,580,322	112,245,614	112,245,614	3,665,292	3.38%
590 School Insurance Fund	13,087,313	9,566,795	9,516,795	12,066,795	12,066,795	2,550,000	26.79%
591 School Health Benefits Trust	234,729,190	243,721,903	243,721,903	253,812,119	253,812,119	10,090,216	4.14%
592 School Central Procurement	11,975,717	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$477,504,221	\$502,333,410	\$492,135,283	\$512,626,323	\$499,894,739	\$7,759,456	1.58%
TOTAL PROPRIETARY FUNDS	\$647,716,820	\$635,108,410	\$774,910,283	\$646,866,323	\$634,134,739	(\$140,775,544)	(18.17%)
FIDUCIARY FUNDS							
G60 Trust Funds							
600 Uniformed Employees Retirement Trust Fund	\$30,479,824	\$140,543,038	\$142,243,038	\$139,258,217	\$139,258,217	(\$2,984,821)	(2.10%)
601 Fairfax County Employees' Retirement Trust Fund	150,356,594	310,921,275	317,321,275	316,414,175	316,414,175	(907,100)	(0.29%)
602 Police Retirement Trust Fund	(17,632,439)	107,485,673	108,485,673	105,223,501	105,223,501	(3,262,172)	(3.01%)
603 OPEB Trust Fund ⁶	5,092,816	3,131,729	9,131,729	2,576,900	2,576,900	(6,554,829)	(71.78%)
691 Educational Employees' Retirement	1,638,725	459,508,042	227,532,832	240,755,000	240,755,000	13,222,168	5.81%
692 Public School OPEB Trust Fund ⁷	26,115,881	0	34,100,000	0	0	(34,100,000)	(100.00%)
Total Trust Funds	\$196,051,401	\$1,021,589,757	\$838,814,547	\$804,227,793	\$804,227,793	(\$34,586,754)	(4.12%)
G70 Agency Funds							
700 Route 28 Taxing District	\$11,581,938	\$13,351,114	\$13,351,114	\$13,879,636	\$12,591,673	(\$759,441)	(5.69%)
TOTAL FIDUCIARY FUNDS	\$207,633,339	\$1,034,940,871	\$852,165,661	\$818,107,429	\$816,819,466	(\$35,346,195)	(4.15%)
TOTAL APPROPRIATED FUNDS	\$5,505,043,130	\$6,414,521,854	\$7,100,957,045	\$6,036,298,103	\$6,028,904,899	(\$1,072,052,146)	(15.10%)
Appropriated From (Added to) Surplus	\$216,730,492	(\$450,024,160)	\$443,715,876	(\$196,336,981)	(\$265,648,786)	(\$709,364,662)	(159.87%)
TOTAL AVAILABLE	\$5,721,773,622	\$5,964,497,694	\$7,544,672,921	\$5,839,961,122	\$5,763,256,113	(\$1,781,416,808)	(23.61%)
Less: Internal Service Funds	(\$478,514,850)	(\$582,915,685)	(\$608,377,933)	(\$597,515,330)	(\$584,783,746)	\$23,594,187	(3.88%)
NET AVAILABLE	\$5,243,258,772	\$5,381,582,009	\$6,936,294,988	\$5,242,445,792	\$5,178,472,367	(\$1,757,822,621)	(25.34%)

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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

¹ Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:

- Fund 191, School Food and Nutrition Services, change in inventory of \$333,599
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 501, County Insurance, net change in accrued liability of \$2,575,804
- Fund 590, Public School Insurance, net change in accrued liability of \$1,624,425

² Not reflected are the following adjustments to balance which were carried forward from FY 2008 to FY 2009:

- Fund 090, Public School Operating, assumes carryover of available FY 2009 balance of \$24,991,434 to balance the FY 2010 budget
- Fund 102, Federal/State Grant Fund, assumes carryover of available FY 2009 balance of \$2,000,000 to meet FY 2010 Local Cash Match requirements
- Fund 144, Housing Trust Fund, assumes carryover of available FY 2009 balance of \$1,000,000 to be transferred back to the General Fund as a result of a project close-out.
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2009 balance of \$9,024,636 to balance the FY 2010 budget
- Fund 312, Public Safety Construction, assumes carryover of available FY 2009 balance of \$2,000,000 to balance the FY 2010 budget.
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 500, Retiree Health Benefits, assumes (\$147,702) transfer of balances to Fund 603, OPEB Trust Fund at FY 2009 Carryover Review
- Fund 590, Public School Insurance, assumes carryover of available FY 2009 balance of \$6,418,091 to balance the FY 2010 budget
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$43,093,782 and GASB 45 reserve of \$18,000,000

³ 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, non-appropriated General Reserve of (\$7,423,084)
- 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 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, assumes carryover of Allocated Reserves of \$4,799,201
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$52,286,497 and GASB 45 reserve of \$10,700,000

⁵ As part of the FY 2010 Advertised Budget Plan, all activity related to stormwater management requirements in Agency 29, Stormwater Management, has been moved to Fund 125, Stormwater Services. This new fund will be supported by a levy of \$0.010 per \$100 of assessed real estate value to ensure support for both staff operating requirements and essential stormwater capital projects.

⁶ As part of the FY 2009 Adopted Budget Plan, all activity in Fund 500, Retiree Health Benefits, was 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). The balance remaining in Fund 500 at the end of FY 2008 was moved to Fund 603 as part of the *FY 2008 Carryover Review*.

⁷ It should be noted that FY 2008 actual revenues were received in Fund 591, School Health Benefits Trust, but are displayed in Fund 692 for accounting purposes. Fairfax County Public Schools are still in the process of moving activities related to other post-employment benefits and budgeting for these activities in Fund 692.