

## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund Group</b>						
001 General Fund	\$3,102,651,378	\$3,212,069,060	\$3,197,273,141	\$3,289,483,289	\$92,210,148	2.88%
002 Revenue Stabilization Fund	2,539,504	2,528,371	3,937,374	1,243,810	(2,693,564)	(68.41%)
<b>Total General Fund Group</b>	<b>\$3,105,190,882</b>	<b>\$3,214,597,431</b>	<b>\$3,201,210,515</b>	<b>\$3,290,727,099</b>	<b>\$89,516,584</b>	<b>2.80%</b>
<b>G10 Special Revenue Funds</b>						
090 Public School Operating	\$468,451,087	\$528,167,719	\$532,148,678	\$526,788,162	(\$5,360,516)	(1.01%)
100 County Transit Systems	19,719,235	8,220,000	14,844,000	8,100,610	(6,743,390)	(45.43%)
102 Federal/State Grant Fund	70,246,241	61,880,090	131,342,263	54,298,559	(77,043,704)	(58.66%)
103 Aging Grants & Programs	2,818,380	2,708,759	3,813,898	3,130,640	(683,258)	(17.91%)
104 Information Technology	2,712,642	750,000	1,100,000	1,400,000	300,000	27.27%
105 Cable Communications	13,669,364	12,841,385	12,841,385	13,942,079	1,100,694	8.57%
106 Fairfax-Falls Church Community Services Board	38,003,721	39,566,397	43,051,823	44,940,721	1,888,898	4.39%
108 Leaf Collection	2,054,200	2,025,181	2,025,181	2,558,549	533,368	26.34%
109 Refuse Collection and Recycling Operations	15,952,441	18,025,319	18,025,319	19,155,738	1,130,419	6.27%
110 Refuse Disposal	55,194,255	59,844,956	59,844,956	61,753,572	1,908,616	3.19%
111 Reston Community Center	7,179,223	7,163,204	7,163,204	7,753,219	590,015	8.24%
112 Energy Resource Recovery (ERR) Facility	34,925,585	36,639,032	36,639,032	36,776,861	137,829	0.38%
113 McLean Community Center	5,209,562	4,971,120	4,971,120	5,941,391	970,271	19.52%
114 I-95 Refuse Disposal	8,110,510	6,487,597	6,487,597	7,104,403	616,806	9.51%
115 Burgundy Village Community Center	45,208	44,292	44,292	56,089	11,797	26.63%
116 Integrated Pest Management Program	1,934,974	2,082,328	2,082,328	2,290,745	208,417	10.01%
120 E-911 Fund	24,404,172	23,455,606	23,455,606	24,578,994	1,123,388	4.79%
121 Dulles Rail Phase I Transportation Improvement District	18,673,668	21,125,731	21,125,731	26,674,321	5,548,590	26.26%
141 Elderly Housing Programs	1,909,700	1,894,450	1,894,450	1,993,302	98,852	5.22%
142 Community Development Block Grant	9,081,691	6,905,321	13,777,987	6,192,316	(7,585,671)	(55.06%)
143 Homeowner and Business Loan Programs	1,024,593	1,597,723	2,489,647	1,388,983	(1,100,664)	(44.21%)
144 Housing Trust Fund	3,104,409	1,850,000	1,850,000	1,940,000	90,000	4.86%
145 HOME Investment Partnerships Grant	2,778,230	2,657,075	10,907,914	2,457,387	(8,450,527)	(77.47%)
191 School Food & Nutrition Services	60,775,892	62,372,938	62,372,938	64,626,998	2,254,060	3.61%
192 School Grants & Self Supporting	43,873,741	43,493,088	53,798,120	43,884,601	(9,913,519)	(18.43%)
193 School Adult & Community Education	9,174,755	9,844,322	9,896,172	9,629,080	(267,092)	(2.70%)
<b>Total Special Revenue Funds</b>	<b>\$921,027,479</b>	<b>\$966,613,633</b>	<b>\$1,077,993,641</b>	<b>\$979,357,320</b>	<b>(\$98,636,321)</b>	<b>(9.15%)</b>

## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$656,142	\$1,022,810	\$1,022,810	\$1,093,918	\$71,108	6.95%
<b>Total Debt Service Funds</b>	<b>\$656,142</b>	<b>\$1,022,810</b>	<b>\$1,022,810</b>	<b>\$1,093,918</b>	<b>\$71,108</b>	<b>6.95%</b>
<b>G30 Capital Project Funds</b>						
300 Countywide Roadway Improvement Fund	\$4,809	\$0	\$0	\$0	\$0	-
301 Contributed Roadway Improvement Fund	4,287,254	3,612,118	5,083,420	4,350,199	(733,221)	(14.42%)
302 Library Construction	8,123,851	27,168,000	38,440,982	1,064,000	(37,376,982)	(97.23%)
303 County Construction	9,178,098	6,429,526	9,299,574	1,908,656	(7,390,918)	(79.48%)
304 Transportation Improvements	27,749,918	1,000,000	33,152,288	2,100,000	(31,052,288)	(93.67%)
306 Northern Virginia Regional Park Authority	5,000,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Pedestrian Walkway Improvements	384,899	300,000	3,938,027	400,000	(3,538,027)	(89.84%)
308 Public Works Construction <sup>5</sup>	2,467,242	980,000	0	0	0	-
309 Metro Operations & Construction	18,000,000	13,735,000	2,961,943	21,900,000	18,938,057	639.38%
310 Storm Drainage Bond Construction	1,019	0	0	0	0	-
311 County Bond Construction	10,234,208	3,599,000	66,462,812	0	(66,462,812)	(100.00%)
312 Public Safety Construction	5,751,104	0	42,889,134	90,400,000	47,510,866	110.78%
313 Trail Construction <sup>6</sup>	0	100,000	0	0	0	-
314 Neighborhood Improvement Program	22,266	20,000	20,000	20,000	0	0.00%
315 Commercial Revitalization Program	45,425	0	3,690,017	0	(3,690,017)	(100.00%)
316 Pro Rata Share Drainage Construction	4,687,173	0	22,106,342	0	(22,106,342)	(100.00%)
317 Capital Renewal Construction	5,943,872	2,449,000	2,449,000	21,056,000	18,607,000	759.78%
318 Stormwater Management Program	381	21,900,000	21,900,000	22,700,000	800,000	3.65%
319 The Penny for Affordable Housing Fund	40,600,000	21,900,000	21,900,000	22,700,000	800,000	3.65%
340 Housing Assistance Program	2,026,873	0	10,079,330	0	(10,079,330)	(100.00%)
370 Park Authority Bond Construction	14,270,750	0	51,350,000	0	(51,350,000)	(100.00%)
390 School Construction	113,192,405	142,390,965	549,855,566	145,639,596	(404,215,970)	(73.51%)
<b>Total Capital Project Funds</b>	<b>\$271,971,547</b>	<b>\$248,083,609</b>	<b>\$888,078,435</b>	<b>\$336,738,451</b>	<b>(\$551,339,984)</b>	<b>(62.08%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$4,298,846,050</b>	<b>\$4,430,317,483</b>	<b>\$5,168,305,401</b>	<b>\$4,607,916,788</b>	<b>(\$560,388,613)</b>	<b>(10.84%)</b>

## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
400 Sewer Revenue	\$126,481,689	\$123,623,000	\$116,263,800	\$122,101,794	\$5,837,994	5.02%
406 Sewer Bond Debt Reserve	0	9,706,000	9,706,000	0	(9,706,000)	(100.00%)
408 Sewer Bond Construction	1,395,604	140,458,050	140,458,050	750,000	(139,708,050)	(99.47%)
<b>Total Enterprise Funds</b>	<b>\$127,877,293</b>	<b>\$273,787,050</b>	<b>\$266,427,850</b>	<b>\$122,851,794</b>	<b>(\$143,576,056)</b>	<b>(53.89%)</b>
<b>G50 Internal Service Funds</b>						
500 Retiree Health Benefits Fund	\$401,927	\$968,000	\$968,000	\$968,000	\$0	0.00%
501 County Insurance Fund	2,058,605	1,716,489	1,716,489	2,235,429	518,940	30.23%
503 Department of Vehicle Services	68,344,206	65,498,042	68,698,042	71,244,109	2,546,067	3.71%
504 Document Services Division	5,362,113	3,971,423	3,971,423	4,076,880	105,457	2.66%
505 Technology Infrastructure Services	24,309,213	26,226,506	26,226,506	26,784,384	557,878	2.13%
506 Health Benefits Trust Fund	80,193,360	81,145,800	81,145,800	110,321,679	29,175,879	35.95%
590 School Insurance Fund	12,802,060	13,798,668	13,798,668	13,798,668	0	0.00%
591 School Health Benefits Trust	203,455,338	234,923,252	234,923,252	235,818,049	894,797	0.38%
592 School Central Procurement	12,820,836	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$409,747,658</b>	<b>\$442,248,180</b>	<b>\$445,448,180</b>	<b>\$479,247,198</b>	<b>\$33,799,018</b>	<b>7.59%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$537,624,951</b>	<b>\$716,035,230</b>	<b>\$711,876,030</b>	<b>\$602,098,992</b>	<b>(\$109,777,038)</b>	<b>(15.42%)</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
600 Uniformed Employees Retirement Trust Fund	\$150,572,668	\$114,936,261	\$114,936,261	\$125,110,081	\$10,173,820	8.85%
601 Fairfax County Employees' Retirement Trust Fund	304,339,315	265,594,583	265,594,583	281,654,096	16,059,513	6.05%
602 Police Retirement Trust Fund	104,863,978	86,811,781	86,811,781	96,167,086	9,355,305	10.78%
691 Educational Employees' Retirement	219,715,233	221,740,301	221,740,301	297,325,846	75,585,545	34.09%
<b>Total Trust Funds</b>	<b>\$779,491,194</b>	<b>\$689,082,926</b>	<b>\$689,082,926</b>	<b>\$800,257,109</b>	<b>\$111,174,183</b>	<b>16.13%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$7,528,645	\$10,215,052	\$10,215,052	\$11,207,654	\$992,602	9.72%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$787,019,839</b>	<b>\$699,297,978</b>	<b>\$699,297,978</b>	<b>\$811,464,763</b>	<b>\$112,166,785</b>	<b>16.04%</b>

## FY 2008 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan <sup>2</sup>	FY 2007 Revised Budget Plan <sup>3</sup>	FY 2008 Advertised Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,623,490,840</b>	<b>\$5,845,650,691</b>	<b>\$6,579,479,409</b>	<b>\$6,021,480,543</b>	<b>(\$557,998,866)</b>	<b>(8.48%)</b>
<b>Appropriated From (Added to) Surplus</b>	<b>(\$544,843,393)</b>	<b>(\$392,858,918)</b>	<b>\$365,989,457</b>	<b>(\$315,748,409)</b>	<b>(\$681,737,866)</b>	<b>(186.27%)</b>
<b>TOTAL AVAILABLE</b>	<b>\$5,078,647,447</b>	<b>\$5,452,791,773</b>	<b>\$6,945,468,866</b>	<b>\$5,705,732,134</b>	<b>(\$1,239,736,732)</b>	<b>(17.85%)</b>
<b>Less: Internal Service Funds</b>	<b>(\$392,940,768)</b>	<b>(\$499,132,267)</b>	<b>(\$538,399,962)</b>	<b>(\$549,150,399)</b>	<b>(\$10,750,437)</b>	<b>2.00%</b>
<b>NET AVAILABLE</b>	<b>\$4,685,706,679</b>	<b>\$4,953,659,506</b>	<b>\$6,407,068,904</b>	<b>\$5,156,581,735</b>	<b>(\$1,250,487,169)</b>	<b>(19.52%)</b>

**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."

<sup>1</sup> **Not reflected are the following adjustments to balance which were carried forward from FY 2005 to FY 2006:**

- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 501, County Insurance, net change in accrued liability of \$700,941
- Fund 590, Public School Insurance, net change in accrued liability of (\$224,972)

<sup>2</sup> **Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:**

- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2006 balance of \$9,373,489 to balance the FY 2007 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$14,129)
- Fund 590, Public School Insurance, net change in accrued liability of \$1,664,032
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$33,795,995

<sup>3</sup> **Not reflected are the following adjustments to balance which were carried forward from FY 2006 to FY 2007:**

- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$14,129)
- Fund 590, Public School Insurance, net change in accrued liability of \$1,664,032

<sup>4</sup> **Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:**

- Fund 090, Public School Operating, assumes carryover of available FY 2007 balance of \$10,000,000 to balance the FY 2008 budget
- Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2007 balance of \$9,568,064 to balance the FY 2008 budget
- Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$7,629)
- Fund 591, School Health Benefits Trust, assumes carryover of premium stabilization reserve of \$30,634,821 and GASB 45 reserve of \$10,000,000

<sup>5</sup> Due to the small number of active projects in Fund 308, Public Works Construction, all revenues, expenditures, and fund balances have been reflected in Fund 303, County Construction, Fund 304, Transportation Improvements, and Fund 318, Stormwater Management Program, beginning in FY 2007. This action officially eliminated Fund 308 and allowed for similar projects to be accounted for in a more appropriate fund.

<sup>6</sup> Due to the small number of active projects in Fund 313, Trail Construction, all revenues, expenditures, and fund balances have been reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313, allowed for all walkway, trail and sidewalk projects to be accounted for in one fund, and resulted in a name change for Fund 307 from Sidewalk Construction to Pedestrian Walkway Improvements.