

## FY 2009 ADVERTISED CHANGES IN FUND BALANCE SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	Balance 6/30/06	Balance 6/30/07	Balance 6/30/08	Balance 6/30/09	Appropriated From/ (Added to) Surplus
<b>GOVERNMENTAL FUNDS</b>					
<b>G00 General Fund Group</b>					
001 General Fund	\$168,890,407	\$184,198,079	\$92,617,954	\$66,454,523	\$26,163,431
002 Revenue Stabilization Fund	94,390,235	96,683,018	101,288,083	101,288,083	0
<b>Total General Fund Group</b>	<b>\$263,280,642</b>	<b>\$280,881,097</b>	<b>\$193,906,037</b>	<b>\$167,742,606</b>	<b>\$26,163,431</b>
<b>G10 Special Revenue Funds</b>					
090 Public School Operating	\$102,173,773	\$128,875,393	\$25,008,566	\$0	\$25,008,566
100 County Transit Systems	26,104,310	18,829,843	857,251	857,251	0
102 Federal/State Grant Fund	23,237,963	23,971,695	1,666,291	1,666,291	0
103 Aging Grants & Programs	1,180,191	1,699,812	0	0	0
104 Information Technology	30,928,840	31,522,950	0	0	0
105 Cable Communications	27,227,265	22,291,090	11,604,395	9,298,877	2,305,518
106 Fairfax-Falls Church Community Services Board	2,487,575	4,530,099	601,832	277,977	323,855
108 Leaf Collection	2,000,564	2,806,647	2,477,968	2,618,140	(140,172)
109 Refuse Collection and Recycling Operations	5,688,992	6,513,265	3,965,105	3,099,183	865,922
110 Refuse Disposal	9,306,853	11,728,629	4,544,617	1,256,777	3,287,840
111 Reston Community Center	4,897,178	7,244,262	4,940,060	4,212,254	727,806
112 Energy Resource Recovery (ERR) Facility	20,694,378	26,087,297	23,781,704	22,016,407	1,765,297
113 McLean Community Center	5,741,869	7,592,078	8,806,012	10,180,139	(1,374,127)
114 I-95 Refuse Disposal	66,058,069	64,765,551	40,150,671	39,769,999	380,672
115 Burgundy Village Community Center	133,489	169,801	181,114	198,507	(17,393)
116 Integrated Pest Management Program	2,570,650	3,072,756	2,567,353	2,279,866	287,487
118 Consolidated Community Funding Pool	49,143	241,218	0	0	0
119 Contributory Fund	1,246,365	191,094	76,352	76,352	0
120 E-911 Fund	11,505,056	13,130,263	4,316,552	249,999	4,066,553
121 Dulles Rail Phase I Transportation Improvement District	26,186,239	50,665,143	70,989,464	94,526,084	(23,536,620)
124 County & Regional Transportation Projects	0	0	0	0	0
141 Elderly Housing Programs	265,269	625,310	319,437	348,754	(29,317)
142 Community Development Block Grant	365,799	72,526	0	0	0
143 Homeowner and Business Loan Programs	4,931,489	4,335,046	0	0	0
144 Housing Trust Fund	10,493,748	7,388,164	229,060	229,060	0
145 HOME Investment Partnerships Grant	96,954	(87,007)	0	0	0
191 School Food & Nutrition Services	9,408,784	8,675,659	0	0	0
192 School Grants & Self Supporting	8,050,830	6,938,208	0	0	0
193 School Adult & Community Education	810,858	1,289,700	0	0	0
<b>Total Special Revenue Funds</b>	<b>\$403,842,493</b>	<b>\$455,166,492</b>	<b>\$207,083,804</b>	<b>\$193,161,917</b>	<b>\$13,921,887</b>
<b>G20 Debt Service Funds</b>					
200/201 Consolidated Debt Service	\$8,230,526	\$12,058,292	\$0	\$0	\$0
<b>Total Debt Service Funds</b>	<b>\$8,230,526</b>	<b>\$12,058,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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<b>G30 Capital Project Funds</b>					
300 Countywide Roadway Improvement Fund	\$1,005,908	\$529,004	\$0	\$0	\$0
301 Contributed Roadway Improvement Fund	31,296,788	35,304,231	0	0	0
302 Library Construction	9,715,936	16,766,912	0	0	0
303 County Construction	62,422,001	70,992,598	0	0	0
304 Transportation Improvements	19,480,685	3,721,891	0	0	0
306 Northern Virginia Regional Park Authority	0	2,500,000	0	0	0
307 Pedestrian Walkway Improvements	1,463,521	2,252,421	0	0	0
309 Metro Operations & Construction	18,067,079	11,137,649	3,749,188	3,749,188	0
310 Storm Drainage Bond Construction	1,298,411	0	0	0	0
311 County Bond Construction	13,291,326	26,661,560	0	0	0
312 Public Safety Construction	111,817,561	115,716,846	0	0	0
314 Neighborhood Improvement Program	432,310	441,300	100,381	115,381	(15,000)
315 Commercial Revitalization Program	793,994	583,543	0	0	0
316 Pro Rata Share Drainage Construction	5,404	6,271	0	0	0
317 Capital Renewal Construction	10,950,245	12,851,733	0	0	0
318 Stormwater Management Program	13,571,797	20,678,769	0	0	0
319 The Penny for Affordable Housing Fund	2,865,921	2,475,948	0	0	0
340 Housing Assistance Program	(620,604)	1,247,302	3,662	3,662	0
341 Housing General Obligation Bond Construction	13,657	0	0	0	0
370 Park Authority Bond Construction	9,202,849	(15,797,923)	0	0	0
390 School Construction	(12,210,585)	(3,656,649)	0	0	0
<b>Total Capital Project Funds</b>	<b>\$294,864,204</b>	<b>\$304,413,406</b>	<b>\$3,853,231</b>	<b>\$3,868,231</b>	<b>(\$15,000)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$970,217,865</b>	<b>\$1,052,519,287</b>	<b>\$404,843,072</b>	<b>\$364,772,754</b>	<b>\$40,070,318</b>
<b>PROPRIETARY FUNDS</b>					
<b>G40 Enterprise Funds</b>					
400 Sewer Revenue	\$58,435,627	\$59,022,173	\$64,091,786	\$50,165,227	\$13,926,559
401 Sewer Operation and Maintenance	6,355,508	6,405,321	596,352	1,041,328	(444,976)
402 Sewer Construction Improvements	40,053,464	27,039,058	0	0	0
403 Sewer Bond Parity Debt Service	1,103,444	6,019,500	1,019,500	1,012,415	7,085
406 Sewer Bond Debt Reserve	6,900,348	6,900,348	16,606,348	16,606,348	0
407 Sewer Bond Subordinate Debt Service	742,909	1,157,425	1,157,425	1,157,425	0
408 Sewer Bond Construction	18,972,199	15,326,144	88,434,806	15,434,806	73,000,000
<b>Total Enterprise Funds</b>	<b>\$132,563,499</b>	<b>\$121,869,969</b>	<b>\$171,906,217</b>	<b>\$85,417,549</b>	<b>\$86,488,668</b>

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<b>G50 Internal Service Funds</b>					
500 Retiree Health Benefits Fund <sup>1</sup>	\$317,965	\$129,592	\$147,702	\$0	\$147,702
501 County Insurance Fund	34,224,884	39,525,526	39,033,575	39,213,575	(180,000)
503 Department of Vehicle Services	34,561,090	35,270,994	19,504,668	17,840,648	1,664,020
504 Document Services Division	1,502,625	2,145,045	607,212	622,442	(15,230)
505 Technology Infrastructure Services	7,646,278	6,348,600	2,958,691	2,349,160	609,531
506 Health Benefits Trust Fund	48,207,555	77,287,987	14,559,098	13,934,526	624,572
590 School Insurance Fund	21,841,537	25,171,637	17,546,655	17,546,655	0
591 School Health Benefits Trust	42,844,295	55,228,456	0	0	0
592 School Central Procurement	604,345	1,043,156	1,043,156	1,043,156	0
<b>Total Internal Service Funds</b>	<b>\$191,750,574</b>	<b>\$242,150,993</b>	<b>\$95,400,757</b>	<b>\$92,550,162</b>	<b>\$2,850,595</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$324,314,073</b>	<b>\$364,020,962</b>	<b>\$267,306,974</b>	<b>\$177,967,711</b>	<b>\$89,339,263</b>
<b>FIDUCIARY FUNDS</b>					
<b>G60 Trust Funds</b>					
600 Uniformed Employees Retirement Trust Fund	\$942,648,274	\$1,108,011,177	\$1,176,105,405	\$1,251,872,451	(\$75,767,046)
601 Fairfax County Employees' Retirement Trust Fund	2,460,951,499	2,783,300,900	2,901,963,560	3,029,958,239	(127,994,679)
602 Police Retirement Trust Fund	800,424,526	931,927,210	980,858,389	1,036,654,371	(55,795,982)
603 OPEB Trust Fund	0	0	48,200,000	60,042,313	(11,842,313)
691 Educational Employees' Retirement	1,766,534,921	2,015,657,689	2,278,407,998	2,560,866,113	(282,458,115)
<b>Total Trust Funds</b>	<b>\$5,970,559,220</b>	<b>\$6,838,896,976</b>	<b>\$7,385,535,352</b>	<b>\$7,939,393,487</b>	<b>(\$553,858,135)</b>
<b>G70 Agency Funds</b>					
700 Route 28 Taxing District	\$1,872	\$2,579	\$0	\$0	\$0
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$5,970,561,092</b>	<b>\$6,838,899,555</b>	<b>\$7,385,535,352</b>	<b>\$7,939,393,487</b>	<b>(\$553,858,135)</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$7,265,093,030</b>	<b>\$8,255,439,804</b>	<b>\$8,057,685,398</b>	<b>\$8,482,133,952</b>	<b>(\$424,448,554)</b>

<sup>1</sup> As part of the FY 2009 Advertiser 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.