FY 2009 ADVERTISED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2007 Actual [1]	FY 2008 Adopted Budget Plan [2]	FY 2008 Revised Budget Plan [3]	FY 2009 Advertised Budget Plan [4]	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
G00 General Fund Group						
001 General Fund	$3,236,604,694	$3,287,102,102	$3,282,259,021	$3,296,974,985	$14,715,964	0.45%
002 Revenue Stabilization Fund	2,292,783	1,243,810	4,605,065	0	(4,605,065)	(100.00%)
Total General Fund Group	**$3,238,897,477**	**$3,288,345,912**	**$3,286,864,086**	**$3,296,974,985**	**$10,110,899**	**0.31%**
G10 Special Revenue Funds						
090 Public School Operating	$532,292,311	$526,788,162	$540,312,126	$565,151,431	$24,839,305	4.60%
100 County Transit Systems	21,949,951	8,100,610	10,389,610	28,232,234	17,842,624	171.74%
102 Federal/State Grant Fund	59,785,852	54,298,559	114,515,463	64,045,606	(50,469,857)	(44.07%)
103 Aging Grants & Programs	3,160,692	3,130,640	4,206,425	3,583,671	(622,754)	(14.80%)
104 Information Technology	3,409,898	1,400,000	1,400,000	2,188,960	788,960	56.35%
105 Cable Communications	13,737,477	13,942,079	13,942,079	14,914,741	972,662	6.98%
106 Fairfax-Falls Church Community Services Board	42,770,977	45,188,122	47,476,563	45,750,965	(1,725,598)	(3.63%)
108 Leaf Collection	2,509,910	2,558,549	2,558,549	2,455,848	(102,701)	(4.01%)
109 Refuse Collection and Recycling Operations	18,946,543	19,155,738	19,155,738	20,432,769	1,277,031	6.67%
110 Refuse Disposal	60,622,027	61,753,572	61,753,572	63,621,798	1,868,226	3.03%
111 Reston Community Center	8,358,951	7,753,219	7,753,219	8,145,381	392,162	5.06%
112 Energy Resource Recovery (ERR) Facility	38,646,623	36,776,861	36,776,861	36,042,243	(734,618)	(2.00%)
113 McLean Community Center	6,403,089	5,941,391	5,941,391	6,040,638	99,247	1.67%
114 I-95 Refuse Disposal	9,854,392	7,104,403	7,104,403	8,052,693	948,290	13.35%
115 Burgundy Village Community Center	65,596	56,089	56,089	62,688	6,599	11.77%
116 Integrated Pest Management Program	2,393,753	2,290,745	2,290,745	2,290,745	0	0.00%
120 E-911 Fund	22,229,326	24,578,994	24,578,994	24,508,944	(70,050)	(0.28%)
121 Dulles Rail Phase I Transportation Improvement District	24,478,904	26,674,321	26,674,321	30,536,620	3,862,299	14.48%
124 County & Regional Transportation Projects	0	0	0	112,889,079	112,889,079	-
141 Elderly Housing Programs	1,893,938	1,993,302	2,008,243	1,984,426	(23,817)	(1.19%)
142 Community Development Block Grant	8,423,503	6,192,316	11,827,028	6,162,472	(5,664,556)	(47.90%)
143 Homeowner and Business Loan Programs	2,208,512	1,388,983	2,531,995	1,830,617	(701,378)	(27.70%)
144 Housing Trust Fund	2,328,833	1,940,000	1,940,000	1,850,000	(90,000)	(4.64%)
145 HOME Investment Partnerships Grant	4,834,864	2,457,387	8,564,836	2,439,575	(6,125,261)	(71.52%)
191 School Food & Nutrition Services	63,438,140	64,626,998	64,626,998	65,828,782	1,201,784	1.86%
192 School Grants & Self Supporting	39,314,552	43,884,601	55,666,121	41,104,902	(14,561,219)	(26.16%)
193 School Adult & Community Education	9,386,308	9,629,080	9,877,547	10,050,509	172,962	1.75%
Total Special Revenue Funds	**$1,003,444,922**	**$979,604,721**	**$1,083,928,916**	**$1,170,198,337**	**$86,269,421**	**7.96%**

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G20 Debt Service Funds						
200/201 Consolidated Debt Service	$446,365	$1,093,918	$1,093,918	$405,000	($688,918)	(62.98%)
Total Debt Service Funds	**$446,365**	**$1,093,918**	**$1,093,918**	**$405,000**	**($688,918)**	**(62.98%)**
G30 Capital Project Funds						
300 Countywide Roadway Improvement Fund	$15,344	$0	$0	$0	$0	-
301 Contributed Roadway Improvement Fund	6,237,930	4,350,199	5,601,617	4,035,677	(1,565,940)	(27.96%)
302 Library Construction	13,990,468	1,064,000	28,121,057	1,046,925	(27,074,132)	(96.28%)
303 County Construction	9,851,737	1,908,656	3,891,601	4,240,335	348,734	8.96%
304 Transportation Improvements	9,580,446	2,100,000	47,634,624	0	(47,634,624)	(100.00%)
306 Northern Virginia Regional Park Authority	5,000,000	2,500,000	0	2,596,839	2,596,839	-
307 Pedestrian Walkway Improvements	1,650,806	400,000	4,013,280	300,000	(3,713,280)	(92.52%)
309 Metro Operations & Construction	11,000,000	21,900,000	13,861,943	23,828,000	9,966,057	71.90%
311 County Bond Construction	18,390,215	0	42,840,763	0	(42,840,763)	(100.00%)
312 Public Safety Construction	49,753,744	90,400,000	94,859,134	0	(94,859,134)	(100.00%)
314 Neighborhood Improvement Program	8,873	20,000	20,000	15,000	(5,000)	(25.00%)
315 Commercial Revitalization Program	0	0	3,977,017	0	(3,977,017)	(100.00%)
316 Pro Rata Share Drainage Construction	1,995,097	0	20,482,112	0	(20,482,112)	(100.00%)
317 Capital Renewal Construction	4,449,000	21,056,000	19,056,000	6,924,321	(12,131,679)	(63.66%)
318 Stormwater Management Program	21,901,496	22,700,000	22,700,000	22,800,000	100,000	0.44%
319 The Penny for Affordable Housing Fund	21,923,082	22,700,000	22,700,000	22,800,000	100,000	0.44%
340 Housing Assistance Program	2,095,892	0	12,586,085	0	(12,586,085)	(100.00%)
370 Park Authority Bond Construction	10,010,000	0	66,660,000	0	(66,660,000)	(100.00%)
390 School Construction	142,148,068	145,639,596	424,098,659	156,364,016	(267,734,643)	(63.13%)
Total Capital Project Funds	**$330,002,198**	**$336,738,451**	**$833,103,892**	**$244,951,113**	**($588,152,779)**	**(70.60%)**
TOTAL GOVERNMENTAL FUNDS	**$4,572,790,962**	**$4,605,783,002**	**$5,204,990,812**	**$4,712,529,435**	**($492,461,377)**	**(9.46%)**
PROPRIETARY FUNDS						
G40 Enterprise Funds						
400 Sewer Revenue	$119,684,637	$122,101,794	$122,101,794	$131,775,000	$9,673,206	7.92%
406 Sewer Bond Debt Reserve	0	0	9,706,000	0	(9,706,000)	(100.00%)
408 Sewer Bond Construction	1,991,138	750,000	141,044,000	1,000,000	(140,044,000)	(99.29%)
Total Enterprise Funds	**$121,675,775**	**$122,851,794**	**$272,851,794**	**$132,775,000**	**($140,076,794)**	**(51.34%)**

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G50 Internal Service Funds						
500 Retiree Health Benefits Fund [5]	$872,560	$968,000	$968,000	$0	($968,000)	(100.00%)
501 County Insurance Fund	2,788,122	2,235,429	2,235,429	2,145,652	(89,777)	(4.02%)
503 Department of Vehicle Services	66,546,264	71,244,109	71,244,109	78,327,736	7,083,627	9.94%
504 Document Services Division	5,390,412	4,076,880	4,601,880	4,893,543	291,663	6.34%
505 Technology Infrastructure Services	26,274,801	26,784,384	26,784,384	26,827,764	43,380	0.16%
506 Health Benefits Trust Fund	95,926,373	110,321,679	110,321,679	114,728,449	4,406,770	3.99%
590 School Insurance Fund	14,879,021	13,798,668	12,566,795	9,566,795	(3,000,000)	(23.87%)
591 School Health Benefits Trust	224,476,988	235,818,049	229,906,346	243,721,903	13,815,557	6.01%
592 School Central Procurement	13,472,427	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	**$450,626,968**	**$479,247,198**	**$472,628,622**	**$494,211,842**	**$21,583,220**	**4.57%**
TOTAL PROPRIETARY FUNDS	**$572,302,743**	**$602,098,992**	**$745,480,416**	**$626,986,842**	**($118,493,574)**	**(15.89%)**
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Employees Retirement Trust Fund	$223,407,649	$125,572,219	$125,572,219	$139,659,466	$14,087,247	11.22%
601 Fairfax County Employees' Retirement Trust Fund	479,111,596	281,839,738	281,839,738	310,700,119	28,860,381	10.24%
602 Police Retirement Trust Fund	178,352,318	96,167,086	96,167,086	107,060,652	10,893,566	11.33%
603 OPEB Trust Fund	0	0	0	3,131,729	3,131,729	-
691 Educational Employees' Retirement	401,123,822	297,325,846	428,859,199	459,508,042	30,648,843	7.15%
Total Trust Funds	**$1,281,995,385**	**$800,904,889**	**$932,438,242**	**$1,020,060,008**	**$87,621,766**	**9.40%**
G70 Agency Funds						
700 Route 28 Taxing District	$10,400,857	$11,207,654	$11,207,654	$13,351,114	$2,143,460	19.12%
TOTAL FIDUCIARY FUNDS	**$1,292,396,242**	**$812,112,543**	**$943,645,896**	**$1,033,411,122**	**$89,765,226**	**9.51%**
TOTAL APPROPRIATED FUNDS	**$6,437,489,947**	**$6,019,994,537**	**$6,894,117,124**	**$6,372,927,399**	**($521,189,725)**	**(7.56%)**
Appropriated From (Added to) Surplus	**($990,346,774)**	**($295,655,873)**	**$197,754,406**	**($424,448,554)**	**($622,202,960)**	**(314.63%)**
TOTAL AVAILABLE	**$5,447,143,173**	**$5,724,338,664**	**$7,091,871,530**	**$5,948,478,845**	**($1,143,392,685)**	**(16.12%)**
Less: Internal Service Funds	**($392,940,768)**	**($499,132,267)**	**($538,399,962)**	**($549,150,399)**	**($10,750,437)**	**2.00%**
NET AVAILABLE	**$5,054,202,405**	**$5,225,206,397**	**$6,553,471,568**	**$5,399,328,446**	**($1,154,143,122)**	**(17.61%)**

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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 which were carried forward from FY 2006 to FY 2007:
Fund 191, School Food and Nutrition Services, change in inventory of ($387,084)
Fund 308, Public Works Construction, balance of $6,029,807 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.
Fund 313, Trail Construction, balance of $36,955 reflected in Fund 307, Pedestrian Walkway Improvements, beginning in FY 2007. This action officially eliminated Fund 313 and allowed for similar projects to be accounted for in a more appropriate fund.
Fund 403, Sewer Bond Parity Debt Service, non-appropriated amortization expense of ($7,629)
Fund 501, County Insurance, net change in accrued liability of $1,519,074
Fund 590, Public School Insurance, net change in accrued liability of $1,752,690

[2] Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:
Fund 090, Public School Operating, assumes ($10,000,000) differential between the Schools projected appropriation and the FY 2008 Adopted appropriation. This anticipates School action to appropriate FY 2007 available balance to be carried forward to fund the FY 2009 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

[3] Not reflected are the following adjustments to balance which were carried forward from FY 2007 to FY 2008:
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 2008 to FY 2009:
Fund 001, General Fund, reserve for FY 2008 Third Quarter requirements or FY 2009 budget development of ($2,628,347)
Fund 090, Public School Operating, assumes carryover of available FY 2008 balance of $24,991,434 to balance the FY 2009 budget
Fund 102, Federal/State Grant Fund, assumes carryover of available FY 2008 balance of $2,000,000 to meet FY 2009 Local Cash Match requirements
Fund 191, Public School Food and Nutrition Services, assumes carryover of available FY 2008 balance of $9,024,636 to balance the FY 2009 budget
Fund 200/201, Consolidated Debt Service, assumes carryover of available FY 2008 balance of $5,000,000 to balance the FY 2009 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 2008 Carryover Review*
Fund 590, Public School Insurance, assumes carryover of available FY 2008 balance of $6,418,091 to balance the FY 2009 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

[5] 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* .