

FY 2008 CARRYOVER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Estimate	FY 2008 Actuals	Increase/ (Decrease)	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2009 Revised Budget Plan	Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS										
G00 General Fund Group										
001 General Fund	\$1,263,390,391	\$1,202,896,248	(\$60,494,143)	\$1,236,263,323	\$1,236,263,323	\$42,273,745	\$2,746,615	\$23,778,396	\$1,305,062,079	\$68,798,756
G10 Special Revenue Funds										
090 Public School Operating	\$2,178,812,843	\$2,101,672,757	(\$77,140,086)	\$2,163,045,220	\$2,163,045,220	\$85,061,080	\$0	\$0	\$2,248,106,300	\$85,061,080
100 County Transit Systems	67,226,518	49,974,315	(17,252,203)	66,013,722	66,013,722	13,649,280	5,117,652	3,182,250	87,962,904	21,949,182
102 Federal/State Grant Fund	148,497,439	70,363,371	(78,134,068)	67,035,439	67,035,439	72,677,186	0	(9,433,633)	130,278,992	63,243,553
103 Aging Grants & Programs	9,645,645	6,902,841	(2,742,804)	7,546,229	7,546,229	2,742,804	0	114,416	10,403,449	2,857,220
104 Information Technology	45,282,965	17,436,164	(27,846,801)	19,104,720	19,104,720	27,846,801	0	7,593,655	54,545,176	35,440,456
105 Cable Communications	19,193,016	7,262,996	(11,930,020)	9,383,747	9,383,747	608,180	7,106,214	0	17,098,141	7,714,394
106 Fairfax-Falls Church Community Services Board	150,758,652	146,628,362	(4,130,290)	149,810,072	149,810,072	2,178,701	0	1,781,390	153,770,163	3,960,091
108 Leaf Collection	2,887,228	1,985,522	(901,706)	2,315,676	2,315,676	526,700	0	0	2,842,376	526,700
109 Refuse Collection and Recycling Operations	21,829,902	20,004,782	(1,825,120)	21,387,830	21,387,830	1,164,464	0	0	22,552,294	1,164,464
110 Refuse Disposal	71,437,584	56,753,296	(14,684,288)	68,008,036	68,008,036	6,670,464	55,000	0	74,733,500	6,725,464
111 Reston Community Center	10,057,421	6,378,867	(3,678,554)	8,901,593	8,901,593	2,771,405	0	0	11,672,998	2,771,405
112 Energy Resource Recovery (ERR) Facility	40,573,616	33,598,899	(6,974,717)	37,813,560	37,813,560	89,024	0	1,559,549	39,462,133	1,648,573
113 McLean Community Center	5,056,042	4,383,001	(673,041)	4,683,670	4,683,670	581,134	0	0	5,264,804	581,134
114 I-95 Refuse Disposal	31,719,283	15,327,640	(16,391,643)	8,461,953	8,461,953	15,223,095	40,770	0	23,725,818	15,263,865
115 Burgundy Village Community Center	44,776	26,894	(17,882)	45,295	45,295	0	0	0	45,295	0
116 Integrated Pest Management Program	2,796,148	2,327,384	(468,764)	2,786,342	2,786,342	192,709	0	0	2,979,051	192,709
118 Consolidated Community Funding Pool	8,961,987	8,525,661	(436,326)	8,970,687	8,970,687	436,326	0	0	9,407,013	436,326
119 Contributory Fund	13,608,138	13,482,988	(125,150)	13,553,053	13,553,053	0	0	270,000	13,823,053	270,000
120 E-911 Fund	43,208,900	31,219,422	(11,989,478)	39,181,156	39,181,156	11,224,377	0	0	50,405,533	11,224,377
121 Dulles Rail Phase I Transportation Improvement District	6,350,000	0	(6,350,000)	7,000,000	7,000,000	0	6,350,000	0	13,350,000	6,350,000
124 County & Regional Transportation Projects	0	0	0	111,700,000	111,700,000	0	0	0	111,700,000	0
141 Elderly Housing Programs	3,839,530	3,148,418	(691,112)	3,488,334	3,488,334	646,924	0	125,000	4,260,258	771,924
142 Community Development Block Grant	11,899,554	6,090,771	(5,808,783)	6,162,472	6,162,472	6,146,418	0	364,876	12,673,766	6,511,294
143 Homeowner and Business Loan Programs	7,921,064	3,493,404	(4,427,660)	1,830,617	1,830,617	5,410,702	0	0	7,241,319	5,410,702
144 Housing Trust Fund	9,102,080	2,294,282	(6,807,798)	1,850,000	1,850,000	5,807,798	0	441,875	8,099,673	6,249,673
145 HOME Investment Partnerships Grant	8,477,829	2,263,827	(6,214,002)	2,439,575	2,439,575	6,255,992	0	9,107	8,704,674	6,265,099
191 School Food & Nutrition Services	73,302,657	66,113,733	(7,188,924)	74,853,418	74,853,418	(1,249,144)	0	0	73,604,274	(1,249,144)
192 School Grants & Self Supporting	90,497,349	70,043,756	(20,453,593)	57,635,065	57,635,065	28,337,529	0	0	85,972,594	28,337,529
193 School Adult & Community Education	13,025,157	10,846,130	(2,179,027)	11,746,176	11,746,176	1,000,175	0	0	12,746,351	1,000,175
Total Special Revenue Funds	\$3,096,013,323	\$2,758,549,483	(\$337,463,840)	\$2,976,753,657	\$2,976,753,657	\$296,000,124	\$18,669,636	\$6,008,485	\$3,297,431,902	\$320,678,245
G20 Debt Service Funds										
200/201 Consolidated Debt Service	\$273,837,404	\$268,866,550	(\$4,970,854)	\$277,765,785	\$277,765,785	\$0	\$4,295,707	\$0	\$282,061,492	\$4,295,707
Total Debt Service Funds	\$273,837,404	\$268,866,550	(\$4,970,854)	\$277,765,785	\$277,765,785	\$0	\$4,295,707	\$0	\$282,061,492	\$4,295,707

FY 2008 CARRYOVER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Estimate	FY 2008 Actuals	Increase/ (Decrease)	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2009 Revised Budget Plan	Increase/ (Decrease) Over Revised
G30 Capital Project Funds										
300 Countywide Roadway Improvement Fund	\$529,004	\$10,479	(\$518,525)	\$0	\$0	\$518,525	\$0	(\$518,525)	\$0	\$0
301 Contributed Roadway Improvement Fund	40,795,848	2,918,146	(37,877,702)	3,925,677	3,925,677	37,877,702	0	(200,498)	41,602,881	37,677,204
302 Library Construction	44,937,969	7,438,877	(37,499,092)	1,046,925	1,046,925	37,499,092	0	1,253	38,547,270	37,500,345
303 County Construction	87,698,299	26,270,540	(61,427,759)	14,894,746	14,894,746	61,427,759	0	1,288,946	77,611,451	62,716,705
304 Transportation Improvements	145,356,515	13,105,500	(132,251,015)	0	0	132,251,015	0	21,419,290	153,670,305	153,670,305
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	0	2,596,839	2,596,839	0	0	1,003,161	3,600,000	1,003,161
307 Pedestrian Walkway Improvements	6,410,047	1,278,569	(5,131,478)	0	0	5,131,478	0	441,730	5,573,208	5,573,208
309 Metro Operations & Construction	39,837,707	39,674,452	(163,255)	39,533,446	39,533,446	0	0	(8,500,000)	31,033,446	(8,500,000)
310 Storm Drainage Bond Construction	0	0	0	0	0	0	0	0	0	0
311 County Bond Construction	122,672,323	27,251,695	(95,420,628)	0	0	95,420,628	0	2,900,050	98,320,678	98,320,678
312 Public Safety Construction	219,671,541	58,156,924	(161,514,617)	800,000	800,000	161,514,617	0	(1,229,214)	161,085,403	160,285,403
314 Neighborhood Improvement Program	360,919	13,895	(347,024)	0	0	347,024	0	0	347,024	347,024
315 Commercial Revitalization Program	4,560,560	1,052,186	(3,508,374)	0	0	3,508,374	0	913,378	4,421,752	4,421,752
316 Pro Rata Share Drainage Construction	20,488,383	4,499,900	(15,988,483)	0	0	15,988,483	0	100,000	16,088,483	16,088,483
317 Capital Renewal Construction	33,477,054	7,051,103	(26,425,951)	6,924,321	6,924,321	26,425,951	0	(2,500,000)	30,850,272	23,925,951
318 Stormwater Management Program	45,411,266	17,995,219	(27,416,047)	22,800,000	22,800,000	27,416,047	0	1,880	50,217,927	27,417,927
319 The Penny for Affordable Housing Fund	26,190,052	24,696,722	(1,493,330)	22,800,000	22,800,000	1,493,330	0	20,067	24,313,397	1,513,397
340 Housing Assistance Program	12,824,560	3,505,123	(9,319,437)	515,000	515,000	9,319,437	0	180,000	10,014,437	9,499,437
341 Housing General Obligation Bond Construction	0	0	0	0	0	0	0	0	0	0
370 Park Authority Bond Construction	51,332,247	21,243,984	(30,088,263)	0	0	30,088,263	0	3,575,000	33,663,263	33,663,263
390 School Construction	489,693,967	149,678,510	(340,015,457)	167,997,005	167,997,005	235,869,252	0	0	403,866,257	235,869,252
Total Capital Project Funds	\$1,394,748,261	\$408,341,824	(\$986,406,437)	\$283,833,959	\$283,833,959	\$882,096,977	\$0	\$18,896,518	\$1,184,827,454	\$900,993,495
TOTAL GOVERNMENTAL FUNDS	\$6,027,989,379	\$4,638,654,105	(\$1,389,335,274)	\$4,774,616,724	\$4,774,616,724	\$1,220,370,846	\$25,711,958	\$48,683,399	\$6,069,382,927	\$1,294,766,203
PROPRIETARY FUNDS										
G40 Enterprise Funds										
401 Sewer Operation and Maintenance	\$85,717,463	\$79,574,336	(\$6,143,127)	\$88,344,501	\$88,344,501	\$1,010,868	\$150,000	\$0	\$89,505,369	\$1,160,868
402 Sewer Construction Improvements	40,589,058	18,868,662	(21,720,396)	23,500,000	23,500,000	21,720,396	0	0	45,220,396	21,720,396
403 Sewer Bond Parity Debt Service	6,642,531	6,606,350	(36,181)	10,649,456	10,649,456	0	0	0	10,649,456	0
407 Sewer Bond Subordinate Debt Service	21,923,527	21,685,263	(238,264)	23,051,559	23,051,559	0	0	0	23,051,559	0
408 Sewer Bond Construction	67,935,338	13,722,879	(54,212,459)	74,000,000	74,000,000	54,212,459	0	0	128,212,459	54,212,459
Total Enterprise Funds	\$222,807,917	\$140,457,490	(\$82,350,427)	\$219,545,516	\$219,545,516	\$76,943,723	\$150,000	\$0	\$296,639,239	\$77,093,723
G50 Internal Service Funds										
500 Retiree Health Benefits Fund	\$5,560,878	\$5,490,107	(\$70,771)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 County Insurance Fund	19,367,283	19,027,553	(339,730)	16,306,585	16,306,585	0	0	0	16,306,585	0
503 Department of Vehicle Services	89,399,296	71,432,631	(17,966,665)	88,319,495	88,319,495	13,000,452	3,761,603	150,000	105,231,550	16,912,055
504 Document Services Division	9,189,713	7,063,756	(2,125,957)	7,790,459	7,790,459	153,947	1,530,357	0	9,474,763	1,684,304
505 Technology Infrastructure Services	31,988,396	28,452,208	(3,536,188)	29,245,554	29,245,554	2,430,323	0	0	31,675,877	2,430,323
506 Health Benefits Trust Fund	133,050,568	93,057,107	(39,993,461)	98,453,021	98,453,021	0	0	22,860,535	121,313,556	22,860,535
590 School Insurance Fund	20,191,777	11,751,728	(8,440,049)	15,984,886	15,984,886	2,492,476	0	0	18,477,362	2,492,476
591 School Health Benefits Trust ¹	293,134,802	245,491,281	(47,643,521)	312,815,685	312,815,685	(6,458,376)	0	0	306,357,309	(6,458,376)
592 School Central Procurement	14,000,000	12,301,689	(1,698,311)	14,000,000	14,000,000	0	0	0	14,000,000	0
Total Internal Service Funds	\$615,882,713	\$494,068,060	(\$121,814,653)	\$582,915,685	\$582,915,685	\$11,618,822	\$5,291,960	\$23,010,535	\$622,837,002	\$39,921,317
TOTAL PROPRIETARY FUNDS	\$838,690,630	\$634,525,550	(\$204,165,080)	\$802,461,201	\$802,461,201	\$88,562,545	\$5,441,960	\$23,010,535	\$919,476,241	\$117,015,040

FY 2008 CARRYOVER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Estimate	FY 2008 Actuals	Increase/ (Decrease)	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2009 Revised Budget Plan	Increase/ (Decrease) Over Revised
FIDUCIARY FUNDS										
G60 Trust Funds										
600 Uniformed Employees Retirement Trust Fund	\$61,677,991	\$57,076,062	(\$4,601,929)	\$63,895,782	\$63,895,782	\$2,868	\$0	\$0	\$63,898,650	\$2,868
601 Fairfax County Employees' Retirement Trust Fund	186,977,078	169,632,475	(17,344,603)	182,721,132	182,721,132	13,383	0	0	182,734,515	13,383
602 Police Retirement Trust Fund	50,335,907	46,122,116	(4,213,791)	51,268,032	51,268,032	2,868	0	0	51,270,900	2,868
603 OPEB Trust Fund	0	0	0	6,290,457	6,290,457	0	0	0	6,290,457	0
691 Educational Employees' Retirement	166,108,890	158,828,007	(6,542,742)	177,049,927	177,049,927	2,250	0	0	177,052,177	2,250
Total Trust Funds	\$465,099,866	\$431,658,660	(\$32,703,065)	\$481,225,330	\$481,225,330	\$21,369	\$0	\$0	\$481,246,699	\$21,369
G70 Agency Funds										
700 Route 28 Taxing District	\$12,545,750	\$11,582,274	(\$963,476)	\$13,351,114	\$13,351,114	\$2,317	\$0	\$0	\$13,353,431	\$2,317
TOTAL FIDUCIARY FUNDS	\$477,645,616	\$443,240,934	(\$33,666,541)	\$494,576,444	\$494,576,444	\$23,686	\$0	\$0	\$494,600,130	\$23,686
TOTAL APPROPRIATED FUNDS	\$7,344,325,625	\$5,716,420,589	(\$1,627,166,895)	\$6,071,654,369	\$6,071,654,369	\$1,308,957,077	\$31,153,918	\$71,693,934	\$7,483,459,298	\$1,411,804,929
Less: Internal Service Funds²	(\$615,882,713)	(\$494,068,060)	\$121,814,653	(\$582,915,685)	(\$582,915,685)	(\$11,618,822)	(\$5,291,960)	(\$23,010,535)	(\$622,837,002)	(\$39,921,317)
NET EXPENDITURES	\$6,728,442,912	\$5,222,352,529	(\$1,505,352,242)	\$5,488,738,684	\$5,488,738,684	\$1,297,338,255	\$25,861,958	\$48,683,399	\$6,860,622,296	\$1,371,883,612

¹ It should be noted that FY 2008 actual expenditures for the School OPEB Trust Fund are reflected in Fund 591, School Health Benefits Trust. The Schools Carryover package (Attachment C) displays these expenditures in a separate fund for Comprehensive Annual Financial Reporting (CAFR) purposes.

² Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.