

FY 2008 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan ¹	FY 2008 Advertised Budget Plan	FY 2008 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) over Revised
GOVERNMENTAL FUNDS							
G00 General Fund Group							
001 General Fund	\$1,067,132,962	\$1,169,278,389	\$1,210,205,872	\$1,203,872,635	\$1,202,231,764	(\$7,974,108)	(0.66%)
G10 Special Revenue Funds							
090 Public School Operating ²	\$1,867,861,711	\$2,019,818,405	\$2,066,649,558	\$2,104,321,481	\$2,104,321,481	\$37,671,923	1.82%
100 County Transit Systems	35,264,415	40,974,853	80,434,025	44,717,523	44,717,523	(35,716,502)	(44.40%)
102 Federal/State Grant Fund	70,266,335	67,356,294	168,608,537	58,592,050	58,592,050	(110,016,487)	(65.25%)
103 Aging Grants & Programs	5,194,101	6,245,922	8,665,187	6,914,080	6,914,080	(1,751,107)	(20.21%)
104 Information Technology	13,108,087	13,289,576	46,828,064	13,760,015	13,760,015	(33,068,049)	(70.62%)
105 Cable Communications	7,380,144	7,612,227	22,061,204	11,519,238	11,519,238	(10,541,966)	(47.79%)
106 Fairfax-Falls Church Community Services Board	129,391,245	137,047,237	143,337,712	146,923,076	147,170,477	3,832,765	2.67%
108 Leaf Collection	1,765,520	1,822,446	1,822,446	2,887,228	2,887,228	1,064,782	58.43%
109 Refuse Collection and Recycling Operations	15,551,890	18,152,220	20,302,336	20,340,232	20,340,232	37,896	0.19%
110 Refuse Disposal	57,625,036	66,024,970	68,384,254	64,548,447	64,548,447	(3,835,807)	(5.61%)
111 Reston Community Center	6,032,587	6,509,626	7,467,088	9,452,085	9,452,085	1,984,997	26.58%
112 Energy Resource Recovery (ERR) Facility	35,669,957	39,544,960	39,544,960	40,573,616	40,573,616	1,028,656	2.60%
113 McLean Community Center	3,560,815	3,799,261	5,299,953	4,004,263	4,004,263	(1,295,690)	(24.45%)
114 I-95 Refuse Disposal	11,944,525	8,229,849	34,973,076	8,322,491	8,322,491	(26,650,585)	(76.20%)
115 Burgundy Village Community Center	38,528	43,810	43,810	44,776	44,776	966	2.20%
116 Integrated Pest Management Program	1,583,252	2,499,332	2,698,025	2,544,198	2,544,198	(153,827)	(5.70%)
118 Consolidated Community Funding Pool	7,684,493	8,324,073	8,371,801	8,722,184	8,722,184	350,383	4.19%
119 Contributory Fund	11,008,046	11,661,539	13,307,853	13,151,882	13,151,882	(155,971)	(1.17%)
120 E-911 Fund	34,070,711	33,917,615	37,487,476	37,287,122	37,287,122	(200,354)	(0.53%)
121 Dulles Rail Phase I Transportation Improvement District	0	6,350,000	6,350,000	6,350,000	6,350,000	0	0.00%
141 Elderly Housing Programs	3,718,074	3,344,502	3,589,502	3,529,961	3,529,961	(59,541)	(1.66%)
142 Community Development Block Grant	9,593,276	6,905,321	14,143,786	6,192,316	6,192,316	(7,951,470)	(56.22%)
143 Homeowner and Business Loan Programs	843,776	1,597,723	7,421,136	1,388,983	1,388,983	(6,032,153)	(81.28%)
144 Housing Trust Fund	16,188,303	1,850,000	12,114,688	1,940,000	1,940,000	(10,174,688)	(83.99%)
145 HOME Investment Partnerships Grant	2,714,645	2,657,075	11,004,868	2,457,387	2,457,387	(8,547,481)	(77.67%)
191 School Food & Nutrition Services	61,672,069	71,746,427	71,781,722	74,195,062	74,195,062	2,413,340	3.36%
192 School Grants & Self Supporting ³	70,005,541	75,698,934	92,953,472	74,322,206	74,322,206	(18,631,266)	(20.04%)
193 School Adult & Community Education	11,061,931	11,558,539	12,495,693	11,303,297	11,303,297	(1,192,396)	(9.54%)
Total Special Revenue Funds	\$2,490,799,013	\$2,674,582,736	\$3,008,142,232	\$2,780,305,199	\$2,780,552,600	(\$227,589,632)	(7.57%)
G20 Debt Service Funds							
200/201 Consolidated Debt Service	235,238,355	259,435,749	266,750,051	266,867,991	266,867,991	117,940	0.04%
Total Debt Service Funds	\$235,238,355	\$259,435,749	\$266,750,051	\$266,867,991	\$266,867,991	\$117,940	0.04%

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G30 Capital Project Funds							
300 Countywide Roadway Improvement Fund	\$927,013	\$0	\$1,200,908	\$0	\$0	(\$1,200,908)	(100.00%)
301 Contributed Roadway Improvement Fund	3,621,659	3,502,118	36,700,208	4,240,199	4,240,199	(32,460,009)	(88.45%)
302 Library Construction	2,934,069	27,168,000	48,156,918	1,064,000	1,064,000	(47,092,918)	(97.79%)
303 County Construction	23,942,334	24,989,944	103,607,670	20,463,886	20,463,886	(83,143,784)	(80.25%)
304 Transportation Improvements	14,443,224	1,000,000	72,650,630	2,100,000	2,100,000	(70,550,630)	(97.11%)
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Pedestrian Walkway Improvements	2,395,312	300,000	7,261,345	400,000	400,000	(6,861,345)	(94.49%)
308 Public Works Construction ⁴	3,533,120	3,565,000	0	0	0	0	-
309 Metro Operations & Construction	21,558,040	34,130,301	38,596,289	41,578,070	41,578,070	2,981,781	7.73%
310 Storm Drainage Bond Construction	1,315,520	0	1,298,411	0	0	(1,298,411)	(100.00%)
311 County Bond Construction	2,453,539	3,599,000	77,917,253	0	0	(77,917,253)	(100.00%)
312 Public Safety Construction	56,999,732	5,855,150	172,111,845	95,220,972	95,220,972	(76,890,873)	(44.67%)
313 Trail Construction ⁵	4,126	100,000	0	0	0	0	-
314 Neighborhood Improvement Program	15,242	0	360,802	0	0	(360,802)	(100.00%)
315 Commercial Revitalization Program	607,450	0	4,484,011	0	0	(4,484,011)	(100.00%)
316 Pro Rata Share Drainage Construction	4,686,649	0	22,311,746	0	0	(22,311,746)	(100.00%)
317 Capital Renewal Construction	7,166,290	8,090,000	19,040,245	21,924,321	21,924,321	2,884,076	15.15%
318 Stormwater Management Program	4,328,584	21,900,000	39,147,079	22,700,000	22,700,000	(16,447,079)	(42.01%)
319 The Penny for Affordable Housing Fund	55,634,079	21,900,000	24,765,921	22,700,000	22,700,000	(2,065,921)	(8.34%)
340 Housing Assistance Program	3,976,088	935,000	12,740,064	935,000	935,000	(11,805,064)	(92.66%)
341 Housing General Obligation Bond Construction	0	0	13,657	0	0	(13,657)	(100.00%)
370 Park Authority Bond Construction	25,319,879	0	85,552,849	0	0	(85,552,849)	(100.00%)
390 School Construction	151,915,445	155,586,022	564,026,896	158,519,596	158,519,596	(405,507,300)	(71.90%)
Total Capital Project Funds	\$390,277,394	\$315,120,535	\$1,334,444,747	\$394,346,044	\$394,346,044	(\$940,098,703)	(70.45%)
TOTAL GOVERNMENTAL FUNDS	\$4,183,447,724	\$4,418,417,409	\$5,819,542,902	\$4,645,391,869	\$4,643,998,399	(\$1,175,544,503)	(20.20%)
PROPRIETARY FUNDS							
G40 Enterprise Funds							
401 Sewer Operation and Maintenance	\$73,282,994	\$78,237,206	\$79,932,006	\$84,510,924	\$84,510,924	\$4,578,918	5.73%
402 Sewer Construction Improvements	27,700,708	11,861,000	51,914,464	13,550,000	13,550,000	(38,364,464)	(73.90%)
403 Sewer Bond Parity Debt Service	6,565,364	11,460,572	11,460,572	6,642,531	6,642,531	(4,818,041)	(42.04%)
407 Sewer Bond Subordinate Debt Service	21,207,550	21,922,752	21,922,752	21,923,527	21,923,527	775	0.00%
408 Sewer Bond Construction	466,456	61,087,000	73,572,530	0	0	(73,572,530)	(100.00%)
Total Enterprise Funds	\$129,223,072	\$184,568,530	\$238,802,324	\$126,626,982	\$126,626,982	(\$112,175,342)	(46.97%)

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G50 Internal Service Funds							
500 Retiree Health Benefits Fund	\$4,340,772	\$5,324,654	\$5,324,654	\$5,560,878	\$5,560,878	\$236,224	4.44%
501 County Insurance Fund	16,750,297	14,577,597	18,512,543	15,738,732	15,738,732	(2,773,811)	(14.98%)
503 Department of Vehicle Services	59,250,320	65,134,630	83,781,439	73,498,982	73,498,982	(10,282,457)	(12.27%)
504 Document Services Division	7,485,967	6,889,317	8,656,396	6,694,331	6,694,331	(1,962,065)	(22.67%)
505 Technology Infrastructure Services	28,077,222	28,134,032	32,301,029	29,312,501	29,312,501	(2,988,528)	(9.25%)
506 Health Benefits Trust Fund	59,974,563	80,890,090	87,222,499	106,093,437	106,093,437	18,870,938	21.64%
590 Public School Insurance Fund	8,437,462	15,462,700	16,521,438	13,798,668	13,798,668	(2,722,770)	(16.48%)
591 School Health Benefits Trust	196,607,187	268,719,247	277,767,547	284,452,870	284,452,870	6,685,323	2.41%
592 School Central Procurement	12,623,503	14,000,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$393,547,293	\$499,132,267	\$544,087,545	\$549,150,399	\$549,150,399	\$5,062,854	0.93%
TOTAL PROPRIETARY FUNDS	\$522,770,365	\$683,700,797	\$782,889,869	\$675,777,381	\$675,777,381	(\$107,112,488)	(13.68%)
FIDUCIARY FUNDS							
G60 Trust Funds							
600 Uniformed Employees Retirement Trust Fund	\$44,609,240	\$54,220,064	\$61,516,898	\$57,469,148	\$57,469,148	(\$4,047,750)	(6.58%)
601 Fairfax County Employees' Retirement Trust Fund	150,709,419	144,789,822	156,073,594	163,138,840	163,138,840	7,065,246	4.53%
602 Police Retirement Trust Fund	39,531,485	42,826,179	46,155,205	47,227,804	47,227,804	1,072,599	2.32%
691 Educational Employees Retirement	134,800,217	159,204,200	156,486,035	166,478,685	166,478,685	9,992,650	6.39%
Total Trust Funds	\$369,650,361	\$401,040,265	\$420,231,732	\$434,314,477	\$434,314,477	\$14,082,745	3.35%
G70 Agency Funds							
700 Route 28 Taxing District	\$7,527,429	\$10,215,052	\$10,215,052	\$11,209,526	\$11,209,526	\$994,474	9.74%
TOTAL FIDUCIARY FUNDS	\$377,177,790	\$411,255,317	\$430,446,784	\$445,524,003	\$445,524,003	\$15,077,219	3.50%
TOTAL APPROPRIATED FUNDS	\$5,083,395,879	\$5,513,373,523	\$7,032,879,555	\$5,766,693,253	\$5,765,299,783	(\$1,267,579,772)	(18.02%)
Less: Internal Service Funds ⁶	(\$393,547,293)	(\$499,132,267)	(\$544,087,545)	(\$549,150,399)	(\$549,150,399)	(\$5,062,854)	0.93%
NET EXPENDITURES	\$4,689,848,586	\$5,014,241,256	\$6,488,792,010	\$5,217,542,854	\$5,216,149,384	(\$1,272,642,626)	(19.61%)

¹ The *FY 2007 Revised Budget Plan* reflects the actions taken by the Board of Supervisors on April 23, 2007 on the *FY 2007 Third Quarter Review*. Subsequent out-of-cycle adjustments will be reflected in the *FY 2008 Adopted Budget Plan* volumes.

² *FY 2008 Adopted Budget Plan* expenditures for Fund 090, Public School Operating, are reduced by \$16,745,021 to offset the discrepancy between the proposed Transfer Out from the General Fund and the Superintendent's Proposed Transfer In to Fund 090.

³ *FY 2008 Adopted Budget Plan* expenditures for Fund 192, School Grants & Self Supporting, are increased by \$507,838 to offset the discrepancy between the proposed Transfer Out from Fund 105, Cable Communications, and the Superintendent's Proposed Transfer In to Fund 192.

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⁴ 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.

⁵ 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.

⁶ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.