

**FY 2005 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

FINAL - April 18, 2005

Fund Type/ Fund	FY 2004 Actual ^{1,2}	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan ²	FY 2005 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
GOVERNMENTAL FUNDS						
G00 General Fund						
001 General Fund	\$933,467,219	\$1,003,824,621	\$1,051,210,968	\$1,053,979,455	\$2,768,487	0.26%
G10 Special Revenue Funds						
090 Public School Operating	\$1,598,320,237	\$1,736,252,502	\$1,852,219,575	\$1,853,131,919	\$912,344	0.05%
100 County Transit Systems	27,004,703	31,395,928	41,883,034	43,704,034	1,821,000	4.35%
102 Federal/State Grant Fund	50,607,686	55,718,166	112,720,834	148,517,458	35,796,624	31.76%
103 Aging Grants and Programs	4,486,572	4,602,217	5,999,949	6,087,032	87,083	1.45%
104 Information Technology	8,901,910	10,404,823	34,593,414	35,578,542	985,128	2.85%
105 Cable Communications	9,186,084	12,960,806	23,177,730	23,177,730	0	0.00%
106 Community Services Board	118,349,014	118,007,557	123,011,330	123,816,811	805,481	0.65%
108 Leaf Collection	1,139,016	1,510,902	1,510,902	1,510,902	0	0.00%
109 Refuse Collection & Recycling Ops	16,584,511	16,668,901	17,113,673	17,766,568	652,895	3.82%
110 Refuse Disposal	50,606,567	53,796,721	55,465,044	57,410,270	1,945,226	3.51%
111 Reston Community Center	5,177,155	6,898,967	7,195,224	7,195,224	0	0.00%
112 Energy Resource Recovery Facility	34,158,649	32,776,334	37,644,408	34,349,005	(3,295,403)	-8.75%
113 McLean Community Center	2,774,985	3,440,178	3,960,385	4,170,710	210,325	5.31%
114 I-95 Refuse Disposal	8,117,529	6,294,081	42,981,379	42,981,379	0	0.00%
115 Burgundy Village Community Center	58,488	36,870	36,870	36,870	0	0.00%
116 Integrated Pest Management Program	1,297,227	2,502,232	2,525,544	2,525,544	0	0.00%
118 Consolidated Community Funding Pool	6,530,248	6,781,644	6,916,664	6,916,664	0	0.00%
119 Contributory Fund	7,011,855	9,916,891	9,944,391	9,944,391	0	0.00%
120 E-911 Fund	27,444,814	29,775,253	34,785,939	34,785,939	0	0.00%
141 Elderly Housing Programs	3,013,846	3,370,430	3,619,925	3,619,925	0	0.00%
142 Community Development Block Grant	5,919,605	7,457,000	19,063,677	19,037,441	(26,236)	-0.14%
143 Homeowner and Business Loan Prgms	1,197,841	1,518,594	6,763,081	6,755,573	(7,508)	-0.11%
144 Housing Trust Fund	661,901	1,507,838	24,360,231	24,360,231	0	0.00%
145 HOME Investment Partnership Grant	1,875,286	2,704,791	9,195,865	9,193,546	(2,319)	-0.03%
191 School Food & Nutrition Services	54,489,502	51,563,629	66,920,326	66,920,336	10	0.00%
192 School Grants & Self Supporting	53,252,321	59,438,586	73,208,100	79,372,836	6,164,736	8.42%
193 School Adult & Community Education	10,364,197	10,702,792	11,864,804	12,140,828	276,024	2.33%
Total Special Revenue Funds	\$2,108,531,749	\$2,278,004,633	\$2,628,682,298	\$2,675,007,708	\$46,325,410	1.76%
G20 Debt Service Funds						
200 County Debt Service	\$98,605,644	\$101,915,055	\$102,575,918	\$104,087,437	\$1,511,519	1.47%
201 School Debt Service	117,832,380	133,178,583	136,242,936	136,568,263	325,327	0.24%
Total Debt Service Funds	\$216,438,024	\$235,093,638	\$238,818,854	\$240,655,700	\$1,836,846	0.77%

**FY 2005 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

FINAL - April 18, 2005

Fund Type/ Fund	FY 2004 Actual ^{1,2}	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan ²	FY 2005 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
G30 Capital Project Funds						
300 Countywide Roadway Improvement	\$860,229	\$0	\$2,899,035	\$3,891,535	\$992,500	34.24%
301 Contributed Roadway Improvement	2,020,420	2,266,106	35,505,934	35,505,934	0	0.00%
302 Library Construction	481,935	0	790,711	1,090,711	300,000	37.94%
303 County Construction	14,380,307	13,647,963	60,318,911	70,673,411	10,354,500	17.17%
304 Primary & Secondary Rd Bond Construction	1,483,434	1,000,000	32,480,163	42,280,163	9,800,000	30.17%
306 No VA Regional Park Authority	2,250,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Sidewalk Construction	1,379,442	300,000	7,533,616	7,987,640	454,024	6.03%
308 Public Works Construction	3,341,506	3,515,000	12,254,776	13,017,776	763,000	6.23%
309 Metro Operations & Construction	16,459,834	36,369,800	31,483,104	31,483,104	0	0.00%
310 Storm Drainage Bond Construction	668,320	0	3,220,810	3,220,810	0	0.00%
311 County Bond Construction	4,212,566	12,032,141	27,500,294	28,000,294	500,000	1.82%
312 Public Safety Construction	4,443,744	24,460,000	187,916,443	221,316,443	33,400,000	17.77%
313 Trail Construction	52,628	0	527,616	527,616	0	0.00%
314 Neighborhood Improvement Program	1,058,248	0	282,193	435,138	152,945	54.20%
315 Commercial Revitalization Program	4,692,572	0	7,335,917	7,335,917	0	0.00%
316 Pro Rata Share Drainage Construction	2,399,109	0	25,591,463	26,291,463	700,000	2.74%
340 Housing Assistance Program	1,665,302	935,000	15,883,484	15,883,484	0	0.00%
341 Housing G O Bond Construction	364,442	0	42,552	42,552	0	0.00%
370 Park Authority Bond Construction	23,495,842	0	34,210,567	60,810,567	26,600,000	77.75%
390 School Construction	137,835,731	160,015,262	510,684,776	510,703,597	18,821	0.00%
Total Capital Project Funds	\$223,545,611	\$257,041,272	\$998,962,365	\$1,082,998,155	\$84,035,790	8.41%
TOTAL GOVERNMENTAL FUNDS	\$3,481,982,603	\$3,773,964,164	\$4,917,674,485	\$5,052,641,018	\$134,966,533	2.74%
PROPRIETARY FUNDS						
G40 Enterprise Funds						
401 Sewer Operations and Maintenance	\$67,833,725	\$74,812,086	\$75,900,054	\$75,900,054	\$0	0.00%
402 Sewer Construction Improvements	62,777,013	35,495,200	87,184,113	87,184,113	0	0.00%
403 Sewer Bond Parity Debt Service	68,160,509	7,255,399	7,255,399	8,573,029	1,317,630	18.16%
406 Sewer Bond Debt Reserve	0	0	0	614,090	614,090	-
407 Sewer Bond Subordinate Debt	21,676,120	21,877,158	21,877,158	21,877,158	0	0.00%
408 Sewer Bond Construction	6,577,780	0	27,100,874	17,600,874	(9,500,000)	-35.05%
Total Enterprise Funds	\$227,025,147	\$139,439,843	\$219,317,598	\$211,749,318	(\$7,568,280)	-3.45%

**FY 2005 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

FINAL - April 18, 2005

Fund Type/ Fund	FY 2004 Actual ^{1,2}	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan ²	FY 2005 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
G50 Internal Service Funds						
500 Retiree Health Benefits	\$2,974,682	\$3,802,099	\$3,802,099	\$3,802,099	\$0	0.00%
501 County Insurance Fund	12,630,286	11,492,119	11,492,119	13,071,307	1,579,188	13.74%
502 County Central Stores	98,869	0	0	0	0	-
503 Department of Vehicle Services	48,347,553	51,917,833	58,384,015	60,946,413	2,562,398	4.39%
504 Document Services Division	7,373,816	7,331,819	7,331,819	7,167,558	(164,261)	-2.24%
505 Technology Infrastructure Services	20,124,247	25,069,075	27,645,358	27,645,358	0	0.00%
506 Health Benefits Trust	53,435,128	63,906,234	71,444,478	71,444,478	0	0.00%
590 School Insurance Fund	9,585,669	11,093,240	10,455,122	11,355,122	900,000	8.61%
591 School Health Benefits Trust	152,392,713	201,844,575	207,253,436	207,253,436	0	0.00%
592 School Central Procurement	11,124,207	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$318,087,170	\$390,456,994	\$411,808,446	\$416,685,771	\$4,877,325	1.18%
TOTAL PROPRIETARY FUNDS	\$545,112,317	\$529,896,837	\$631,126,044	\$628,435,089	(\$2,690,955)	-0.43%
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Retirement	\$33,296,812	\$40,055,843	\$40,056,563	\$40,056,563	\$0	0.00%
601 Fairfax County Employees' Retirement	106,011,809	116,848,345	116,851,704	121,600,222	4,748,518	4.06%
602 Police Retirement	32,342,138	37,027,267	37,027,987	37,027,987	0	0.00%
691 Educational Employees' Retirement	121,891,107	146,405,488	139,485,675	139,499,507	13,832	0.01%
Total Trust Funds	\$293,541,866	\$340,336,943	\$333,421,929	\$338,184,279	\$4,762,350	1.43%
G70 Agency Funds						
700 Route 28 Taxing District	\$5,782,418	\$7,141,215	\$7,100,000	\$7,100,000	\$0	0.00%
TOTAL FIDUCIARY FUNDS	\$299,324,284	\$347,478,158	\$340,521,929	\$345,284,279	\$4,762,350	1.40%
TOTAL APPROPRIATED FUNDS	\$4,326,419,204	\$4,651,339,159	\$5,889,322,458	\$6,026,360,386	\$137,037,928	2.33%
Less: Internal Service Funds³	(\$318,087,170)	(\$390,456,994)	(\$411,808,446)	(\$416,685,771)	(\$4,877,325)	1.18%
NET EXPENDITURES	\$4,008,332,034	\$4,260,882,165	\$5,477,514,012	\$5,609,674,615	\$132,160,603	2.41%

¹ The FY 2004 Actuals reflect audit adjustments as included in the FY 2004 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2005 Revised Budget Plan as a result of the audit were also included where applicable (primarily funds that carryover project or grant balances at year-end. It should be noted that these audit adjustments for all funds other than the Debt Service Funds, Fund 370, Park Authority Bond Construction, Fund 502, County Central Stores and for Fairfax County Redevelopment and Housing Authority Funds (FCRHA) were previously reflected in the FY 2006 Advertised Budget Plan. Adjustments for Debt Service, Park Authority Bond Construction, County Central Stores and Fairfax County Redevelopment and Housing Authority Funds (FCRHA) were not included pending final reconciliation of adjustments. Please refer to the FY 2004 Audit Package - Attachment VI for further details.

² The FY 2004 Actuals reflect audit adjustments for the Fairfax County Public Schools and the *FY 2005 Revised Budget Plan* reflects the changes for the Fairfax County Public School's Midyear Review. While formal action on these changes are taken as part of the *FY 2005 Third Quarter Review*, the changes were already identified for the Board of Supervisors in the *FY 2005 Advertised Budget Plan* to present the most current information at that time.

³ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.