

**FY 2007 Third Quarter Review**

**Attachment I – Schedules**

## FY 2007 THIRD QUARTER FUND STATEMENT FUND 001, GENERAL FUND

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Beginning Balance <sup>1</sup></b>	<b>\$177,532,148</b>	<b>\$63,475,466</b>	<b>\$168,890,407</b>	<b>\$168,890,407</b>	<b>\$0</b>	<b>0.00%</b>
<b>Revenue <sup>2</sup></b>						
Real Property Taxes	\$1,783,844,578	\$1,892,239,118	\$1,891,956,361	\$1,896,564,376	\$4,608,015	0.24%
Personal Property Taxes <sup>3</sup>	289,713,505	304,353,880	299,359,942	299,441,968	82,026	0.03%
General Other Local Taxes	498,105,451	488,866,064	470,748,532	471,744,350	995,818	0.21%
Permit, Fees & Regulatory Licenses	31,621,985	33,546,014	33,457,680	32,157,680	(1,300,000)	(3.89%)
Fines & Forfeitures	15,077,117	15,241,666	14,295,939	14,295,939	0	0.00%
Revenue from Use of Money & Property	73,226,569	74,366,689	92,795,521	99,122,444	6,326,923	6.82%
Charges for Services	57,537,996	55,878,477	56,140,459	56,140,459	0	0.00%
Revenue from the Commonwealth <sup>3</sup>	297,739,216	296,317,164	299,787,837	299,594,970	(192,867)	(0.06%)
Revenue from the Federal Government	48,017,612	44,050,780	31,231,394	35,259,380	4,027,986	12.90%
Recovered Costs/Other Revenue	7,767,349	7,209,208	7,499,476	7,499,476	0	0.00%
<b>Total Revenue</b>	<b>\$3,102,651,378</b>	<b>\$3,212,069,060</b>	<b>\$3,197,273,141</b>	<b>\$3,211,821,042</b>	<b>\$14,547,901</b>	<b>0.46%</b>
<b>Transfers In</b>						
105 Cable Communications	\$2,104,307	\$2,408,050	\$2,408,050	\$2,408,050	\$0	0.00%
503 Department of Vehicle Services	500,000	0	0	0	0	-
<b>Total Transfers In</b>	<b>\$2,604,307</b>	<b>\$2,408,050</b>	<b>\$2,408,050</b>	<b>\$2,408,050</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Available</b>	<b>\$3,282,787,833</b>	<b>\$3,277,952,576</b>	<b>\$3,368,571,598</b>	<b>\$3,383,119,499</b>	<b>\$14,547,901</b>	<b>0.43%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$599,381,725	\$671,697,823	\$673,209,195	\$675,076,255	\$1,867,060	0.28%
Operating Expenses	343,308,918	346,007,774	377,223,362	381,452,272	4,228,910	1.12%
Recovered Costs	(43,625,753)	(42,653,284)	(42,998,330)	(42,998,330)	0	0.00%
Capital Equipment	2,833,717	3,102,761	5,405,675	5,405,675	0	0.00%
Fringe Benefits	165,234,354	191,123,315	191,270,000	191,270,000	0	0.00%
<b>Total Direct Expenditures</b>	<b>\$1,067,132,961</b>	<b>\$1,169,278,389</b>	<b>\$1,204,109,902</b>	<b>\$1,210,205,872</b>	<b>\$6,095,970</b>	<b>0.51%</b>

## FY 2007 THIRD QUARTER FUND STATEMENT

### FUND 001, GENERAL FUND

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Transfers Out</b>						
002 Revenue Stabilization Fund	\$44,805,842	\$0	\$0	\$0	\$0	-
090 Public School Operating	1,431,337,820	1,525,218,089	1,533,218,089	1,533,218,089	0	0.00%
100 County Transit Systems	26,387,571	30,695,510	30,995,510	30,995,510	0	0.00%
102 Federal/State Grant Fund	9,491,657	5,476,204	4,676,204	4,476,204	(200,000)	(4.28%)
103 Aging Grants & Programs	2,692,414	3,537,163	3,537,163	3,537,163	0	0.00%
104 Information Technology	19,160,911	12,539,576	13,499,576	13,499,576	0	0.00%
106 Fairfax-Falls Church Community Services Board	90,977,221	97,480,840	97,935,840	97,935,840	0	0.00%
109 Refuse Collection and Recycling Operations	210,000	0	90,000	90,000	0	0.00%
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery (ERR) Facility	1,578,057	0	1,365,637	1,365,637	0	0.00%
118 Consolidated Community Funding Pool	7,470,111	8,324,073	8,324,073	8,324,073	0	0.00%
119 Contributory Fund	12,103,301	11,585,429	12,226,230	12,226,230	0	0.00%
120 E-911 Fund	13,745,258	8,892,287	8,892,287	8,892,287	0	0.00%
141 Elderly Housing Programs	1,389,421	1,450,052	1,695,052	1,695,052	0	0.00%
192 School Grants & Self Supporting Fund	1,482,598	0	0	0	0	-
200 County Debt Service	98,715,157	110,691,161	110,691,161	110,691,161	0	0.00%
201 School Debt Service	130,281,443	142,269,368	142,269,368	142,269,368	0	0.00%
302 Library Construction	3,568,882	0	0	0	0	-
303 County Construction	28,417,771	18,560,418	29,985,427	30,102,427	117,000	0.39%
304 Transportation Improvements	1,000,000	0	800,000	1,000,000	200,000	25.00%
307 Pedestrian Walkway Improvements	0	0	0	505,000	505,000	-
308 Public Works Construction	330,844	2,585,000	0	0	0	-
309 Metro Operations & Construction	21,316,309	20,316,309	20,316,309	20,316,309	0	0.00%
311 County Bond Construction	0	0	0	3,400,000	3,400,000	-
312 Public Safety Construction	19,445,000	5,855,150	6,605,150	7,605,150	1,000,000	15.14%
317 Capital Renewal Construction	11,394,059	5,641,000	5,641,000	5,641,000	0	0.00%
318 Stormwater Management Program	17,900,000	0	0	0	0	-
319 The Penny for Affordable Housing Fund	17,900,000	0	0	0	0	-
340 Housing Assistance Program	935,000	935,000	935,000	1,285,000	350,000	37.43%
500 Retiree Health Benefits Fund	3,818,110	4,070,579	4,070,579	4,070,579	0	0.00%
501 County Insurance Fund	18,243,417	12,861,108	17,861,108	20,233,541	2,372,433	13.28%
504 Document Services Division	3,150,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	5,016,291	1,816,291	1,816,291	1,816,291	0	0.00%
506 Health Benefits Trust Fund	0	8,200,000	8,200,000	8,200,000	0	0.00%
<b>Total Transfers Out</b>	<b>\$2,046,764,465</b>	<b>\$2,044,400,607</b>	<b>\$2,071,047,054</b>	<b>\$2,078,791,487</b>	<b>\$7,744,433</b>	<b>0.37%</b>
<b>Total Disbursements</b>	<b>\$3,113,897,426</b>	<b>\$3,213,678,996</b>	<b>\$3,275,156,956</b>	<b>\$3,288,997,359</b>	<b>\$13,840,403</b>	<b>0.42%</b>

## FY 2007 THIRD QUARTER FUND STATEMENT FUND 001, GENERAL FUND

	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Total Ending Balance</b>	<b>\$168,890,407</b>	<b>\$64,273,580</b>	<b>\$93,414,642</b>	<b>\$94,122,140</b>	<b>\$707,498</b>	<b>0.76%</b>
Less:						
Managed Reserve	\$63,475,466	\$64,273,580	\$65,503,139	\$65,779,947	\$276,808	0.42%
Reserve for Board consideration (FY 2006 Carryover Balances) <sup>4</sup>			21,821,771	21,821,771	\$0	0.00%
Reserve for Board consideration (FY 2007 Third Quarter Balances) <sup>5</sup>			6,089,732	6,089,732	\$0	0.00%
<b>Total Available</b>	<b>\$105,414,941</b>	<b>\$0</b>	<b>\$0</b>	<b>\$430,690</b>	<b>\$430,690</b>	<b>-</b>

<sup>1</sup> The *FY 2007 Revised Budget Plan* Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2006 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2007 Revised beginning balance reflects a net increase of \$12,133,368 based on an increase of \$11,021,904 in FY 2006 revenues and a decrease of \$1,111,464 in FY 2006 expenditures. Details of the FY 2006 audit adjustments are included in the FY 2007 Third Quarter Package.

<sup>2</sup> *FY 2007 Revised Budget Plan* revenues reflect a net decrease of \$6,043,636 based on revised revenue estimates as of November 2006. The *FY 2007 Third Quarter Review* contains a detailed explanation of these changes.

<sup>3</sup> Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

<sup>4</sup> As part of their deliberations on the *FY 2006 Carryover Review*, the Board of Supervisors identified funding of \$21.8 million to be held in reserve to address future requirements including *FY 2007 Third Quarter Review* adjustments or FY 2008 Budget development. It should be noted that as part of the FY 2008 Advertised Budget Plan the County Executive has recommended that this reserve be utilized to balance the FY 2008 budget.

<sup>5</sup> The *FY 2007 Revised Budget Plan* reflects net funding of \$6.1 million as a result of FY 2006 audit adjustments of \$12.1 million offset by a reduction of \$6.0 million in FY 2007 revenues as a result of revised revenue estimates as of November 2006. It should be noted that as part of the FY 2008 Advertised Budget Plan the County Executive has recommended that this reserve be utilized to balance the FY 2008 budget.

## FY 2007 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Legislative-Executive Functions / Central Services</b>							
01	Board of Supervisors	\$4,025,655	\$4,728,672	\$4,728,672	\$4,728,672	\$0	0.00%
02	Office of the County Executive	7,261,738	7,857,335	7,964,132	7,964,132	0	0.00%
04	Department of Cable Communications and Consumer Protection	1,227,163	1,504,130	1,520,557	1,520,557	0	0.00%
06	Department of Finance	8,086,426	8,787,172	8,909,882	8,909,882	0	0.00%
11	Department of Human Resources	6,508,359	6,635,733	6,755,076	6,755,076	0	0.00%
12	Department of Purchasing and Supply Management	4,500,836	4,945,863	5,080,569	5,111,569	31,000	0.61%
13	Office of Public Affairs	1,208,726	1,406,837	1,477,485	1,580,939	103,454	7.00%
15	Office of Elections	2,836,614	3,156,167	3,237,289	3,237,289	0	0.00%
17	Office of the County Attorney	5,654,441	5,952,042	6,140,539	6,140,539	0	0.00%
20	Department of Management and Budget	2,767,381	3,121,281	3,254,579	3,254,579	0	0.00%
37	Office of the Financial and Program Auditor	195,101	225,310	225,310	225,310	0	0.00%
41	Civil Service Commission	223,057	475,022	481,289	481,289	0	0.00%
57	Department of Tax Administration	21,858,560	23,200,188	23,988,068	23,988,068	0	0.00%
70	Department of Information Technology	24,174,830	26,815,663	28,784,186	28,784,186	0	0.00%
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$90,528,887</b>	<b>\$98,811,415</b>	<b>\$102,547,633</b>	<b>\$102,682,087</b>	<b>\$134,454</b>	<b>0.13%</b>
<b>Judicial Administration</b>							
80	Circuit Court and Records	\$9,556,911	\$10,253,225	\$10,677,182	\$10,677,182	\$0	0.00%
82	Office of the Commonwealth's Attorney	1,897,173	2,210,408	2,210,408	2,210,408	0	0.00%
85	General District Court	2,003,105	2,229,288	2,256,407	2,256,407	0	0.00%
91	Office of the Sheriff	16,381,158	16,807,015	16,544,544	16,544,544	0	0.00%
<b>Total Judicial Administration</b>		<b>\$29,838,347</b>	<b>\$31,499,936</b>	<b>\$31,688,541</b>	<b>\$31,688,541</b>	<b>\$0</b>	<b>0.00%</b>
<b>Public Safety</b>							
04	Department of Cable Communications and Consumer Protection	\$1,036,111	\$948,055	\$948,055	\$948,055	\$0	0.00%
31	Land Development Services	10,120,541	10,515,898	10,849,561	10,849,561	0	0.00%
81	Juvenile and Domestic Relations District Court	18,832,843	20,300,176	21,017,093	21,017,093	0	0.00%
90	Police Department	152,189,837	162,425,005	168,609,107	170,469,432	1,860,325	1.10%
91	Office of the Sheriff	36,802,549	38,606,113	39,271,805	39,271,805	0	0.00%
92	Fire and Rescue Department	150,327,475	166,326,228	170,793,830	170,793,830	0	0.00%
93	Office of Emergency Management	762,994	1,446,909	1,759,069	1,759,069	0	0.00%
<b>Total Public Safety</b>		<b>\$370,072,350</b>	<b>\$400,568,384</b>	<b>\$413,248,520</b>	<b>\$415,108,845</b>	<b>\$1,860,325</b>	<b>0.45%</b>
<b>Public Works</b>							
08	Facilities Management Department	\$38,941,037	\$42,928,458	\$44,003,385	\$44,269,457	\$266,072	0.60%
25	Business Planning and Support	373,675	409,698	416,698	416,698	0	0.00%
26	Office of Capital Facilities	9,188,293	9,624,449	10,122,656	10,122,656	0	0.00%
29	Stormwater Management	9,236,578	10,521,973	12,430,801	12,430,801	0	0.00%
87	Unclassified Administrative Expenses	230,709	253,925	903,925	903,925	0	0.00%
<b>Total Public Works</b>		<b>\$57,970,292</b>	<b>\$63,738,503</b>	<b>\$67,877,465</b>	<b>\$68,143,537</b>	<b>\$266,072</b>	<b>0.39%</b>

## FY 2007 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Health and Welfare</b>							
67	Department of Family Services	\$182,229,029	\$194,184,111	\$192,321,263	\$196,156,382	\$3,835,119	1.99%
68	Department of Administration for Human Services	10,510,249	10,870,330	11,022,526	11,022,526	0	0.00%
69	Department of Systems Management for Human Services	5,232,463	5,762,200	5,964,405	5,964,405	0	0.00%
71	Health Department	40,967,673	45,168,186	47,915,194	47,915,194	0	0.00%
<b>Total Health and Welfare</b>		<b>\$238,939,414</b>	<b>\$255,984,827</b>	<b>\$257,223,388</b>	<b>\$261,058,507</b>	<b>\$3,835,119</b>	<b>1.49%</b>
<b>Parks, Recreation and Libraries</b>							
50	Department of Community and Recreation Services	\$14,641,280	\$20,434,272	\$21,381,464	\$21,381,464	\$0	0.00%
51	Fairfax County Park Authority	24,348,931	25,766,192	26,247,812	26,247,812	0	0.00%
52	Fairfax County Public Library	32,421,166	30,378,466	35,744,491	35,744,491	0	0.00%
<b>Total Parks, Recreation and Libraries</b>		<b>\$71,411,377</b>	<b>\$76,578,930</b>	<b>\$83,373,767</b>	<b>\$83,373,767</b>	<b>\$0</b>	<b>0.00%</b>
<b>Community Development</b>							
16	Economic Development Authority	\$6,413,384	\$6,628,342	\$6,628,342	\$6,628,342	\$0	0.00%
31	Land Development Services	13,063,348	14,911,888	16,433,062	16,433,062	0	0.00%
35	Department of Planning and Zoning	9,054,187	10,513,788	11,538,565	11,538,565	0	0.00%
36	Planning Commission	659,604	726,864	726,922	726,922	0	0.00%
38	Department of Housing and Community Development	5,978,804	6,971,863	7,127,029	7,127,029	0	0.00%
39	Office of Human Rights	1,120,128	1,300,730	1,312,918	1,312,918	0	0.00%
40	Department of Transportation	5,483,597	7,010,758	9,733,206	9,733,206	0	0.00%
<b>Total Community Development</b>		<b>\$41,773,052</b>	<b>\$48,064,233</b>	<b>\$53,500,044</b>	<b>\$53,500,044</b>	<b>\$0</b>	<b>0.00%</b>
<b>Nondepartmental</b>							
87	Unclassified Administrative Expenses	\$50,177	\$0	\$0	\$0	\$0	-
89	Employee Benefits	166,549,066	194,032,161	194,650,544	194,650,544	0	0.00%
<b>Total Nondepartmental</b>		<b>\$166,599,243</b>	<b>\$194,032,161</b>	<b>\$194,650,544</b>	<b>\$194,650,544</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total General Fund Expenditures</b>		<b>\$1,067,132,962</b>	<b>\$1,169,278,389</b>	<b>\$1,204,109,902</b>	<b>\$1,210,205,872</b>	<b>\$6,095,970</b>	<b>0.51%</b>

## FY 2007 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan <sup>2</sup>	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund Group</b>						
001 General Fund	\$1,067,132,962	\$1,169,278,389	\$1,204,109,902	\$1,210,205,872	\$6,095,970	0.51%
<b>G10 Special Revenue Funds</b>						
090 Public School Operating	\$1,867,728,177	\$2,019,818,405	\$2,092,056,792	\$2,066,649,558	(\$25,407,234)	(1.21%)
100 County Transit Systems	35,264,415	40,974,853	73,601,271	80,434,025	6,832,754	9.28%
102 Federal/State Grant Fund	70,266,335	67,356,294	159,015,966	168,608,537	9,592,571	6.03%
103 Aging Grants & Programs	5,194,101	6,245,922	8,531,252	8,665,187	133,935	1.57%
104 Information Technology	13,108,087	13,289,576	45,528,416	46,828,064	1,299,648	2.85%
105 Cable Communications	7,380,144	7,612,227	22,061,204	22,061,204	0	0.00%
106 Fairfax-Falls Church Community Services Board	129,391,245	137,047,237	142,276,600	143,337,712	1,061,112	0.75%
108 Leaf Collection	1,765,520	1,822,446	1,822,446	1,822,446	0	0.00%
109 Refuse Collection and Recycling Operations	15,551,890	18,152,220	20,199,811	20,302,336	102,525	0.51%
110 Refuse Disposal	57,625,036	66,024,970	68,384,254	68,384,254	0	0.00%
111 Reston Community Center	6,032,587	6,509,626	7,467,088	7,467,088	0	0.00%
112 Energy Resource Recovery (ERR) Facility	35,669,957	39,544,960	39,544,960	39,544,960	0	0.00%
113 McLean Community Center	3,560,815	3,799,261	4,885,953	5,299,953	414,000	8.47%
114 I-95 Refuse Disposal	11,944,525	8,229,849	34,973,076	34,973,076	0	0.00%
115 Burgundy Village Community Center	38,528	43,810	43,810	43,810	0	0.00%
116 Integrated Pest Management Program	1,583,252	2,499,332	2,698,025	2,698,025	0	0.00%
118 Consolidated Community Funding Pool	7,684,493	8,324,073	8,371,801	8,371,801	0	0.00%
119 Contributory Fund	11,008,046	11,661,539	13,307,853	13,307,853	0	0.00%
120 E-911 Fund	34,070,711	33,917,615	37,487,476	37,487,476	0	0.00%
121 Dulles Rail Phase I Transportation Improvement District	0	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	3,589,502	0	0.00%
142 Community Development Block Grant	9,593,276	6,905,321	14,143,783	14,143,786	3	0.00%
143 Homeowner and Business Loan Programs	843,776	1,597,723	7,421,136	7,421,136	0	0.00%
144 Housing Trust Fund	16,188,303	1,850,000	12,114,688	12,114,688	0	0.00%
145 HOME Investment Partnerships Grant	2,714,645	2,657,075	11,004,867	11,004,868	1	0.00%
191 School Food & Nutrition Services	61,692,280	71,746,427	71,941,002	71,781,722	(159,280)	(0.22%)
192 School Grants & Self Supporting	69,757,668	75,698,934	92,461,828	92,953,472	491,644	0.53%
193 School Adult & Community Education	11,043,113	11,558,539	12,400,025	12,495,693	95,668	0.77%
<b>Total Special Revenue Funds</b>	<b>\$2,490,418,999</b>	<b>\$2,674,582,736</b>	<b>\$3,013,684,885</b>	<b>\$3,008,142,232</b>	<b>(\$5,542,653)</b>	<b>(0.18%)</b>
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$235,238,355	\$259,435,749	\$266,750,051	\$266,750,051	\$0	0.00%
<b>Total Debt Service Funds</b>	<b>\$235,238,355</b>	<b>\$259,435,749</b>	<b>\$266,750,051</b>	<b>\$266,750,051</b>	<b>\$0</b>	<b>0.00%</b>

## FY 2007 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan <sup>2</sup>	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G30 Capital Project Funds</b>						
300 Countywide Roadway Improvement Fund	\$927,013	\$0	\$1,200,908	\$1,200,908	\$0	0.00%
301 Contributed Roadway Improvement Fund	3,621,659	3,502,118	36,700,208	36,700,208	0	0.00%
302 Library Construction	2,934,069	27,168,000	48,156,918	48,156,918	0	0.00%
303 County Construction	23,942,334	24,989,944	103,032,870	103,607,670	574,800	0.56%
304 Transportation Improvements	14,443,224	1,000,000	53,850,630	72,650,630	18,800,000	34.91%
306 Northern Virginia Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Pedestrian Walkway Improvements	2,395,312	300,000	5,438,503	7,261,345	1,822,842	33.52%
308 Public Works Construction <sup>3</sup>	3,533,120	3,565,000	0	0	0	-
309 Metro Operations & Construction	21,558,040	34,130,301	38,596,289	38,596,289	0	0.00%
310 Storm Drainage Bond Construction	1,315,520	0	1,298,411	1,298,411	0	0.00%
311 County Bond Construction	2,453,539	3,599,000	79,754,138	77,917,253	(1,836,885)	(2.30%)
312 Public Safety Construction	56,999,732	5,855,150	161,311,845	172,111,845	10,800,000	6.70%
313 Trail Construction <sup>4</sup>	4,126	100,000	0	0	0	-
314 Neighborhood Improvement Program	15,242	0	360,802	360,802	0	0.00%
315 Commercial Revitalization Program	607,450	0	4,484,011	4,484,011	0	0.00%
316 Pro Rata Share Drainage Construction	4,686,649	0	22,111,746	22,311,746	200,000	0.90%
317 Capital Renewal Construction	7,166,290	8,090,000	19,040,245	19,040,245	0	0.00%
318 Stormwater Management Program	4,328,584	21,900,000	39,147,079	39,147,079	0	0.00%
319 The Penny for Affordable Housing Fund	55,634,079	21,900,000	24,765,921	24,765,921	0	0.00%
340 Housing Assistance Program	3,976,088	935,000	12,390,064	12,740,064	350,000	2.82%
341 Housing General Obligation Bond Construction	0	0	0	13,657	13,657	-
370 Park Authority Bond Construction	25,319,879	0	60,552,849	85,552,849	25,000,000	41.29%
390 School Construction	144,125,633	155,586,022	558,434,635	564,026,896	5,592,261	1.00%
<b>Total Capital Project Funds</b>	<b>\$382,487,582</b>	<b>\$315,120,535</b>	<b>\$1,273,128,072</b>	<b>\$1,334,444,747</b>	<b>\$61,316,675</b>	<b>4.82%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$4,175,277,898</b>	<b>\$4,418,417,409</b>	<b>\$5,757,672,910</b>	<b>\$5,819,542,902</b>	<b>\$61,869,992</b>	<b>1.07%</b>
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
401 Sewer Operation and Maintenance	\$73,282,994	\$78,237,206	\$79,932,006	\$79,932,006	\$0	0.00%
402 Sewer Construction Improvements	27,700,708	11,861,000	51,914,464	51,914,464	0	0.00%
403 Sewer Bond Parity Debt Service	6,565,364	11,460,572	11,460,572	11,460,572	0	0.00%
407 Sewer Bond Subordinate Debt Service	21,207,550	21,922,752	21,922,752	21,922,752	0	0.00%
408 Sewer Bond Construction	466,456	61,087,000	73,572,530	73,572,530	0	0.00%
<b>Total Enterprise Funds</b>	<b>\$129,223,072</b>	<b>\$184,568,530</b>	<b>\$238,802,324</b>	<b>\$238,802,324</b>	<b>\$0</b>	<b>0.00%</b>

## FY 2007 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan <sup>2</sup>	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>G50 Internal Service Funds</b>						
500 Retiree Health Benefits Fund	\$4,340,772	\$5,324,654	\$5,324,654	\$5,324,654	\$0	0.00%
501 County Insurance Fund	16,750,297	14,577,597	15,765,110	18,512,543	2,747,433	17.43%
503 Department of Vehicle Services	59,250,320	65,134,630	82,706,439	83,781,439	1,075,000	1.30%
504 Document Services Division	7,485,967	6,889,317	7,596,198	8,656,396	1,060,198	13.96%
505 Technology Infrastructure Services	28,077,222	28,134,032	32,301,029	32,301,029	0	0.00%
506 Health Benefits Trust Fund	59,974,563	80,890,090	87,222,499	87,222,499	0	0.00%
590 School Insurance Fund	8,145,961	15,462,700	15,462,100	16,521,438	1,059,338	6.85%
591 School Health Benefits Trust	196,352,801	268,719,247	278,021,933	277,767,547	(254,386)	(0.09%)
592 School Central Procurement	12,562,865	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$392,940,768</b>	<b>\$499,132,267</b>	<b>\$538,399,962</b>	<b>\$544,087,545</b>	<b>\$5,687,583</b>	<b>1.06%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$522,163,840</b>	<b>\$683,700,797</b>	<b>\$777,202,286</b>	<b>\$782,889,869</b>	<b>\$5,687,583</b>	<b>0.73%</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
600 Uniformed Employees Retirement Trust Fund	\$44,609,240	\$54,220,064	\$54,416,898	\$61,516,898	\$7,100,000	13.05%
601 Fairfax County Employees' Retirement Trust Fund	150,709,419	144,789,822	145,673,594	156,073,594	10,400,000	7.14%
602 Police Retirement Trust Fund	39,531,485	42,826,179	43,055,205	46,155,205	3,100,000	7.20%
691 Educational Employees' Retirement	139,824,638	159,204,200	159,204,200	156,486,035	(2,718,165)	(1.71%)
<b>Total Trust Funds</b>	<b>\$374,674,782</b>	<b>\$401,040,265</b>	<b>\$402,349,897</b>	<b>\$420,231,732</b>	<b>\$17,881,835</b>	<b>4.44%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$7,527,429	\$10,215,052	\$10,215,052	\$10,215,052	\$0	0.00%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$382,202,211</b>	<b>\$411,255,317</b>	<b>\$412,564,949</b>	<b>\$430,446,784</b>	<b>\$17,881,835</b>	<b>4.33%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,079,643,949</b>	<b>\$5,513,373,523</b>	<b>\$6,947,440,145</b>	<b>\$7,032,879,555</b>	<b>\$85,439,410</b>	<b>1.23%</b>
<b>Less: Internal Service Funds <sup>5</sup></b>	<b>(\$392,940,768)</b>	<b>(\$499,132,267)</b>	<b>(\$538,399,962)</b>	<b>(\$544,087,545)</b>	<b>(\$5,687,583)</b>	<b>1.06%</b>
<b>NET EXPENDITURES</b>	<b>\$4,686,703,181</b>	<b>\$5,014,241,256</b>	<b>\$6,409,040,183</b>	<b>\$6,488,792,010</b>	<b>\$79,751,827</b>	<b>1.24%</b>

<sup>1</sup> The FY 2006 Actuals reflect audit adjustments as included in the FY 2006 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2007 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 Fund 106, Fairfax-Falls Church Community Services Board, Fund 303, General County Construction, Fund 304, Transportation Improvements, Fund 307, Pedestrian Walkway Improvements, Fund 312, Public Safety Construction, Fund 370, Park Authority Bond Construction, and for Fairfax County Public Schools and Fairfax County Redevelopment and Housing Authority Funds (FCRHA) were previously reflected in the FY 2008 Advertised Budget Plan. Adjustments for the funds listed above were not included pending final reconciliation of adjustments. Please refer to the FY 2006 Audit Package - Attachment VI for further details.

<sup>2</sup> The FY 2007 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 2007 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2008 Advertised Budget Plan to present the most current information at that time.

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

## FY 2007 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>HUMAN SERVICES</b>						
<b>G10 Special Revenue Funds</b>						
117 Alcohol Safety Action Program	\$1,717,439	\$1,682,583	\$1,682,583	\$1,682,583	\$0	0.00%
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>						
<b>G70 Agency Funds</b>						
703 Northern Virginia Regional Identification System	\$642,469	\$657,718	\$657,718	\$657,718	\$0	0.00%
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>						
<b>H94 Other Housing Funds</b>						
940 FCRHA General Operating	\$2,470,540	\$3,084,956	\$3,106,438	\$3,106,438	\$0	0.00%
941 Fairfax County Rental Program	3,294,596	3,378,841	3,417,000	3,417,000	0	0.00%
945 Non-County Appropriated Rehabilitation Loan	320	15,000	16,467	16,467	0	0.00%
946 FCRHA Revolving Development	1,231,133	0	3,161,306	3,161,306	0	0.00%
948 FCRHA Private Financing	8,527,231	929,760	10,940,958	10,925,159	(15,799)	(0.14%)
949 Internal Service Fund	2,745,440	2,942,195	3,059,150	3,059,150	0	0.00%
950 Housing Partnerships	748,500	930,379	935,997	935,997	0	0.00%
965 Housing Grants Fund	179,689	0	179,758	179,758	0	0.00%
<b>Total Other Housing Funds</b>	<b>\$19,197,449</b>	<b>\$11,281,131</b>	<b>\$24,817,074</b>	<b>\$24,801,275</b>	<b>(\$15,799)</b>	<b>(0.06%)</b>
<b>H96 Annual Contribution Contract</b>						
966 Section 8 Annual Contribution	\$39,244,024	\$41,882,198	\$41,944,197	\$40,294,267	(\$1,649,930)	(3.93%)
967 Public Housing, Projects Under Management	5,563,468	5,636,601	5,636,601	5,661,432	24,831	0.44%
969 Public Housing, Projects Under Modernization	1,716,816	0	3,763,535	3,722,874	(40,661)	(1.08%)
<b>Total Annual Contribution Contract</b>	<b>\$46,524,308</b>	<b>\$47,518,799</b>	<b>\$51,344,333</b>	<b>\$49,678,573</b>	<b>(\$1,665,760)</b>	<b>(3.24%)</b>
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$65,721,757</b>	<b>\$58,799,930</b>	<b>\$76,161,407</b>	<b>\$74,479,848</b>	<b>(\$1,681,559)</b>	<b>(2.21%)</b>

## FY 2007 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2006 Actual	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	FY 2007 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>FAIRFAX COUNTY PARK AUTHORITY</b>						
<b>P17 Special Revenue - Park Authority</b>						
170 Park Revenue Fund	\$32,512,537	\$34,167,522	\$34,167,522	\$34,960,049	\$792,527	2.32%
<b>P37 Capital Projects - Park Authority</b>						
371 Park Capital Improvement Fund	\$1,887,801	\$0	\$13,539,140	\$13,539,140	\$0	0.00%
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$34,400,338</b>	<b>\$34,167,522</b>	<b>\$47,706,662</b>	<b>\$48,499,189</b>	<b>\$792,527</b>	<b>1.66%</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$102,482,003</b>	<b>\$95,307,753</b>	<b>\$126,208,370</b>	<b>\$125,319,338</b>	<b>(\$889,032)</b>	<b>(0.70%)</b>

<sup>1</sup> The FY 2006 Actuals reflect audit adjustments for Fairfax County Redevelopment and Housing Authority Funds (FCRHA) as included in the FY 2006 Comprehensive Annual Financial Report (CAFR). It should be noted that these audit adjustments were not previously reflected in the FY 2008 Advertised Budget Plan pending final reconciliation of adjustments. Where applicable, an offsetting adjustment to the *FY 2007 Revised Budget Plan* as a result of the audit was also included (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2006 Audit Package - Attachment VI for further details.