FY 2008 Third Quarter Review

Attachment I – Schedules

FY 2008 THIRD QUARTER FUND STATEMENT
FUND 001, GENERAL FUND

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
Beginning Balance [1]	**$168,890,407**	**$94,122,140**	**$184,198,079**	**$184,198,079**	**$0**	**0.00%**
Revenue [2]						
Real Property Taxes	$1,896,010,205	$1,968,062,309	$1,968,586,616	$1,971,563,147	$2,976,531	0.15%
Personal Property Taxes [3]	310,006,170	302,154,885	303,761,145	306,915,405	3,154,260	1.04%
General Other Local Taxes	480,451,990	483,128,815	484,656,558	481,297,375	(3,359,183)	(0.69%)
Permit, Fees & Regulatory Licenses	30,778,483	33,530,341	27,412,072	27,412,072	0	0.00%
Fines & Forfeitures	14,834,607	14,321,557	15,943,295	14,629,327	(1,313,968)	(8.24%)
Revenue from Use of Money & Property	95,618,646	92,018,072	85,465,436	85,465,436	0	0.00%
Charges for Services	58,088,619	57,326,303	58,000,761	57,186,196	(814,565)	(1.40%)
Revenue from the Commonwealth [3]	303,283,509	300,770,518	301,927,521	307,921,421	5,993,900	1.99%
Revenue from the Federal Government	40,081,951	28,176,462	28,596,423	32,586,275	3,989,852	13.95%
Recovered Costs/Other Revenue	7,450,514	7,612,840	7,909,194	7,909,194	0	0.00%
Total Revenue	**$3,236,604,694**	**$3,287,102,102**	**$3,282,259,021**	**$3,292,885,848**	**$10,626,827**	**0.32%**
Transfers In						
105 Cable Communications	$2,408,050	$2,530,299	$2,530,299	$2,530,299	$0	0.00%
Total Transfers In	**$2,408,050**	**$2,530,299**	**$2,530,299**	**$2,530,299**	**$0**	**0.00%**
Total Available	**$3,407,903,151**	**$3,383,754,541**	**$3,468,987,399**	**$3,479,614,226**	**$10,626,827**	**0.31%**
Direct Expenditures						
Personnel Services	$647,730,105	$696,054,817	$699,061,114	$694,034,674	($5,026,440)	(0.72%)
Operating Expenses	349,735,663	347,884,362	399,130,493	408,334,028	9,203,535	2.31%
Recovered Costs	(40,340,034)	(43,417,066)	(43,617,066)	(44,355,659)	(738,593)	1.69%
Capital Equipment	3,531,415	1,390,738	3,785,355	3,785,355	0	0.00%
Fringe Benefits	184,256,436	200,318,913	200,791,993	200,791,993	0	0.00%
Total Direct Expenditures	**$1,144,913,585**	**$1,202,231,764**	**$1,259,151,889**	**$1,262,590,391**	**$3,438,502**	**0.27%**

FY 2008 THIRD QUARTER FUND STATEMENT
FUND 001, GENERAL FUND

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
Transfers Out						
090 Public School Operating	$1,533,218,089	$1,586,600,722	$1,586,600,722	$1,586,600,722	$0	0.00%
100 County Transit Systems	30,995,510	34,667,083	34,667,083	34,667,083	0	0.00%
102 Federal/State Grant Fund	4,476,204	4,293,491	4,293,491	4,293,491	0	0.00%
103 Aging Grants & Programs	3,537,163	3,783,440	3,783,440	3,783,440	0	0.00%
104 Information Technology	13,499,576	12,360,015	12,360,015	12,360,015	0	0.00%
106 Fairfax-Falls Church Community Services Board	97,935,840	101,091,229	101,091,229	100,317,845	(773,384)	(0.77%)
109 Refuse Collection and Recycling Operations	90,000	0	0	0	0	-
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery (ERR) Facility	1,365,637	0	1,491,162	1,491,162	0	0.00%
118 Consolidated Community Funding Pool	8,324,073	8,720,769	8,720,769	8,720,769	0	0.00%
119 Contributory Fund	12,226,230	13,037,140	13,137,140	13,385,396	248,256	1.89%
120 E-911 Fund	8,892,287	9,181,598	9,181,598	8,983,533	(198,065)	(2.16%)
141 Elderly Housing Programs	1,695,052	1,536,659	1,536,659	1,525,414	(11,245)	(0.73%)
192 School Grants & Self Supporting Fund	0	0	0	0	0	-
200 County Debt Service	110,691,161	113,374,133	113,374,133	113,374,133	0	0.00%
201 School Debt Service	142,269,368	147,858,704	147,858,704	147,858,704	0	0.00%
303 County Construction	30,102,427	18,555,230	17,852,350	17,852,350	0	0.00%
304 Transportation Improvements	1,000,000	0	0	0	0	-
307 Pedestrian Walkway Improvements	505,000	0	0	0	0	-
309 Metro Operations & Construction	20,316,309	20,316,309	20,316,309	20,316,309	0	0.00%
311 County Bond Construction	3,400,000	0	500,000	500,000	0	0.00%
312 Public Safety Construction	7,605,150	4,820,972	4,820,972	4,820,972	0	0.00%
317 Capital Renewal Construction	5,641,000	868,321	1,943,321	1,943,321	0	0.00%
340 Housing Assistance Program	1,285,000	935,000	514,625	514,625	0	0.00%
500 Retiree Health Benefits Fund	4,070,579	4,610,988	4,610,988	4,610,988	0	0.00%
501 County Insurance Fund	20,233,541	13,148,743	13,148,743	16,639,903	3,491,160	26.55%
504 Document Services Division	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	1,816,291	1,814,103	1,814,103	1,814,103	0	0.00%
506 Health Benefits Trust Fund	8,200,000	8,200,000	8,200,000	8,200,000	0	0.00%
Total Transfers Out	**$2,078,791,487**	**$2,115,174,649**	**$2,117,217,556**	**$2,119,974,278**	**$2,756,722**	**0.13%**
Total Disbursements	**$3,223,705,072**	**$3,317,406,413**	**$3,376,369,445**	**$3,382,564,669**	**$6,195,224**	**0.18%**

FY 2008 THIRD QUARTER FUND STATEMENT
FUND 001, GENERAL FUND

	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
Total Ending Balance	**$184,198,079**	**$66,348,128**	**$92,617,954**	**$97,049,557**	**$4,431,603**	**4.78%**
Less:						
Managed Reserve	$65,779,947	$66,348,128	$67,527,389	$67,651,293	$123,904	0.18%
Reserve utilized to balance the FY 2008 budget	28,342,193				$0	-
Reserve for Board consideration as part of the FY 2009 budget [4]			22,462,218	22,462,218	$0	0.00%
Reserve for FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development [5]			2,628,347	6,936,046	$4,307,699	163.89%
Total Available	**$90,075,939**	**$0**	**$0**	**$0**	**$0**	**-**

[1] The *FY 2008 Revised Budget Plan* Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2007 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2008 Revised Beginning Balance reflects a net increase of $11.03 million based on an increase of $10.76 million in FY 2007 revenues and a decrease of $0.28 million in FY 2007 expenditures. Details of the FY 2007 audit adjustments are included in the FY 2008 Third Quarter Package.

[2] *FY 2008 Revised Budget Plan* revenues reflect a net decrease of $8.41 million based on revised revenue estimates as of fall 2007. The FY 2008 Third Quarter Review contains a detailed explanation of these changes.

[3] 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.

[4] As part of the *FY 2007 Carryover Review*, the Board of Supervisors set aside funding of $22.5 million to be held in reserve to address the development of the FY 2009 Budget. It should be noted that as part of the FY 2009 Advertised Budget Plan this reserve has been utilized to balance the budget.

[5] As part of the FY 2009 Advertised Budget Plan the County Executive recommended that net funding of $2.6 million as a result of audit adjustments offset by a net decrease in revenue as a result of the Fall Revenue estimate be set aside to address FY 2008 Third Quarter Requirements and/or FY 2009 Budget Development. As part of the *FY 2008 Third Quarter Review*, this reserve is recommended to increase to $6.9 million and the County Executive has recommended that this reserve be carried forward and utilized to balance the FY 2009 budget.

FY 2008 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
Legislative-Executive Functions / Central Services							
01	Board of Supervisors	$4,268,219	$5,091,964	$5,091,964	$5,091,964	$0	0.00%
02	Office of the County Executive	7,037,362	7,975,255	9,329,492	8,949,738	(379,754)	(4.07%)
04	Department of Cable Communications and Consumer Protection	1,284,040	1,521,666	1,712,833	1,704,076	(8,757)	(0.51%)
06	Department of Finance	8,403,354	8,903,962	9,420,428	9,373,159	(47,269)	(0.50%)
11	Department of Human Resources	6,613,117	6,927,860	7,053,221	7,000,687	(52,534)	(0.74%)
12	Department of Purchasing and Supply Management	4,952,828	5,090,522	5,140,480	5,127,192	(13,288)	(0.26%)
13	Office of Public Affairs	1,323,891	1,501,734	1,758,782	1,745,152	(13,630)	(0.77%)
15	Office of Elections	2,843,533	3,164,028	3,547,865	4,272,865	725,000	20.43%
17	Office of the County Attorney	5,857,041	6,206,542	6,414,052	6,414,052	0	0.00%
20	Department of Management and Budget	2,885,223	3,189,498	3,349,267	3,295,132	(54,135)	(1.62%)
37	Office of the Financial and Program Auditor	214,543	234,791	234,791	234,791	0	0.00%
41	Civil Service Commission	224,821	483,778	483,778	483,778	0	0.00%
57	Department of Tax Administration	23,090,695	23,570,203	24,958,961	24,780,671	(178,290)	(0.71%)
70	Department of Information Technology	25,209,270	28,188,478	31,675,044	31,466,739	(208,305)	(0.66%)
	Total Legislative-Executive Functions / Central Services	**$94,207,937**	**$102,050,281**	**$110,170,958**	**$109,939,996**	**($230,962)**	**(0.21%)**
Judicial Administration							
80	Circuit Court and Records	$9,850,565	$10,450,912	$11,209,706	$11,124,923	($84,783)	(0.76%)
82	Office of the Commonwealth's Attorney	1,977,395	2,321,460	2,323,092	2,300,415	(22,677)	(0.98%)
85	General District Court	2,155,841	2,285,064	2,362,595	2,392,961	30,366	1.29%
91	Office of the Sheriff	17,836,981	16,863,902	17,967,066	18,142,066	175,000	0.97%
	Total Judicial Administration	**$31,820,782**	**$31,921,338**	**$33,862,459**	**$33,960,365**	**$97,906**	**0.29%**
Public Safety							
04	Department of Cable Communications and Consumer Protection	$967,334	$984,443	$985,216	$973,510	($11,706)	(1.19%)
31	Land Development Services	10,515,738	10,738,283	11,086,505	10,980,710	(105,795)	(0.95%)
81	Juvenile and Domestic Relations District Court	20,368,905	21,279,447	21,886,633	21,699,584	(187,049)	(0.85%)
90	Police Department	165,188,968	169,214,279	174,041,915	172,648,970	(1,392,945)	(0.80%)
91	Office of the Sheriff	38,699,827	40,591,199	40,238,035	40,238,035	0	0.00%
92	Fire and Rescue Department	162,161,420	167,904,105	174,763,378	173,332,298	(1,431,080)	(0.82%)
93	Office of Emergency Management	1,646,424	1,922,027	1,981,075	1,981,075	0	0.00%
	Total Public Safety	**$399,548,616**	**$412,633,783**	**$424,982,757**	**$421,854,182**	**($3,128,575)**	**(0.74%)**
Public Works							
08	Facilities Management Department	$42,329,615	$47,610,896	$49,683,729	$49,571,326	($112,403)	(0.23%)
25	Business Planning and Support	380,304	414,712	448,012	448,012	0	0.00%
26	Office of Capital Facilities	10,124,619	11,519,146	11,456,301	11,456,301	0	0.00%
29	Stormwater Management	11,025,602	10,473,543	11,697,812	11,619,397	(78,415)	(0.67%)
87	Unclassified Administrative Expenses	658,618	503,925	503,925	503,925	0	0.00%
	Total Public Works	**$64,518,758**	**$70,522,222**	**$73,789,779**	**$73,598,961**	**($190,818)**	**(0.26%)**

FY 2008 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
Health and Welfare							
67	Department of Family Services	$185,285,050	$185,351,734	$195,617,604	$206,129,265	$10,511,661	5.37%
68	Department of Administration for Human Services	10,599,510	11,166,523	11,552,121	11,529,059	(23,062)	(0.20%)
69	Department of Systems Management for Human Services	5,337,405	5,992,082	6,130,587	6,075,605	(54,982)	(0.90%)
71	Health Department	43,579,757	46,404,057	50,129,133	49,801,922	(327,211)	(0.65%)
	Total Health and Welfare	**$244,801,722**	**$248,914,396**	**$263,429,445**	**$273,535,851**	**$10,106,406**	**3.84%**
Parks, Recreation and Libraries							
50	Department of Community and Recreation Services	$18,401,731	$21,864,006	$24,370,584	$24,589,277	$218,693	0.90%
51	Fairfax County Park Authority	25,800,947	26,110,649	26,542,429	26,313,223	(229,206)	(0.86%)
52	Fairfax County Public Library	33,817,927	33,536,725	35,384,328	35,141,326	(243,002)	(0.69%)
	Total Parks, Recreation and Libraries	**$78,020,605**	**$81,511,380**	**$86,297,341**	**$86,043,826**	**($253,515)**	**(0.29%)**
Community Development							
16	Economic Development Authority	$6,628,339	$6,673,818	$6,673,818	$6,643,273	($30,545)	(0.46%)
31	Land Development Services	14,508,180	15,500,045	16,796,382	16,679,959	(116,423)	(0.69%)
35	Department of Planning and Zoning	10,024,375	11,078,263	12,672,624	12,572,753	(99,871)	(0.79%)
36	Planning Commission	645,829	751,226	751,226	751,226	0	0.00%
38	Department of Housing and Community Development	6,335,631	7,014,265	7,733,639	7,688,054	(45,585)	(0.59%)
39	Office of Human Rights and Equity Programs	1,094,120	1,332,472	1,345,216	1,332,714	(12,502)	(0.93%)
40	Department of Transportation	6,346,673	7,460,910	10,930,838	10,874,755	(56,083)	(0.51%)
	Total Community Development	**$45,583,147**	**$49,810,999**	**$56,903,743**	**$56,542,734**	**($361,009)**	**(0.63%)**
Nondepartmental							
87	Unclassified Administrative Expenses	$0	$1,050,000	$4,200,000	$1,599,069	($2,600,931)	(61.93%)
89	Employee Benefits	186,412,018	203,817,365	205,515,407	205,515,407	0	0.00%
	Total Nondepartmental	**$186,412,018**	**$204,867,365**	**$209,715,407**	**$207,114,476**	**($2,600,931)**	**(1.24%)**
	Total General Fund Expenditures	**$1,144,913,585**	**$1,202,231,764**	**$1,259,151,889**	**$1,262,590,391**	**$3,438,502**	**0.27%**

FY 2008 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2007 Actual [1]	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan [1,2]	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
G00 General Fund Group						
001 General Fund	$1,144,913,585	$1,202,231,764	$1,259,151,889	$1,262,590,391	$3,438,502	0.27%
G10 Special Revenue Funds						
090 Public School Operating	$1,991,228,106	$2,114,321,481	$2,179,949,591	$2,178,812,843	($1,136,748)	(0.05%)
100 County Transit Systems	61,988,203	44,717,523	65,068,291	67,226,518	2,158,227	3.32%
102 Federal/State Grant Fund	63,528,324	58,592,050	141,114,358	148,497,439	7,383,081	5.23%
103 Aging Grants & Programs	6,178,234	6,914,080	9,689,677	9,645,645	(44,032)	(0.45%)
104 Information Technology	16,315,364	13,760,015	45,282,965	45,282,965	0	0.00%
105 Cable Communications	13,944,062	11,519,238	19,193,016	19,193,016	0	0.00%
106 Fairfax-Falls Church Community Services Board	138,664,293	147,170,477	151,396,059	150,758,652	(637,407)	(0.42%)
108 Leaf Collection	1,703,827	2,887,228	2,887,228	2,887,228	0	0.00%
109 Refuse Collection and Recycling Operations	18,212,270	20,340,232	21,703,898	21,829,902	126,004	0.58%
110 Refuse Disposal	60,700,251	64,548,447	71,437,584	71,437,584	0	0.00%
111 Reston Community Center	6,011,867	9,452,085	10,057,421	10,057,421	0	0.00%
112 Energy Resource Recovery (ERR) Facility	34,619,341	40,573,616	40,573,616	40,573,616	0	0.00%
113 McLean Community Center	4,552,880	4,004,263	4,727,457	5,056,042	328,585	6.95%
114 I-95 Refuse Disposal	11,146,910	8,322,491	31,719,283	31,719,283	0	0.00%
115 Burgundy Village Community Center	29,284	44,776	44,776	44,776	0	0.00%
116 Integrated Pest Management Program	1,891,647	2,544,198	2,796,148	2,796,148	0	0.00%
118 Consolidated Community Funding Pool	8,131,998	8,722,184	8,961,987	8,961,987	0	0.00%
119 Contributory Fund	13,281,501	13,151,882	13,251,882	13,608,138	356,256	2.69%
120 E-911 Fund	29,496,406	37,287,122	42,574,303	43,208,900	634,597	1.49%
121 Dulles Rail Phase I Transportation Improvement District	0	6,350,000	6,350,000	6,350,000	0	0.00%
124 County & Regional Transportation Projects	0	0	0	0	0	-
141 Elderly Housing Programs	3,314,735	3,529,961	3,850,775	3,839,530	(11,245)	(0.29%)
142 Community Development Block Grant	8,716,776	6,192,316	11,899,554	11,899,554	0	0.00%
143 Homeowner and Business Loan Programs	2,804,955	1,388,983	6,867,041	7,921,064	1,054,023	15.35%
144 Housing Trust Fund	5,434,417	1,940,000	9,099,104	9,102,080	2,976	0.03%
145 HOME Investment Partnerships Grant	5,018,825	2,457,387	8,477,829	8,477,829	0	0.00%
191 School Food & Nutrition Services	63,784,181	74,195,062	73,302,657	73,302,657	0	0.00%
192 School Grants & Self Supporting	70,545,790	74,322,206	90,035,485	90,497,349	461,864	0.51%
193 School Adult & Community Education	10,581,683	11,303,297	12,862,914	13,025,157	162,243	1.26%
Total Special Revenue Funds	**$2,651,826,130**	**$2,790,552,600**	**$3,085,174,899**	**$3,096,013,323**	**$10,838,424**	**0.35%**
G20 Debt Service Funds						
200/201 Consolidated Debt Service	$254,214,314	$266,867,991	$278,926,283	$273,837,404	($5,088,879)	(1.82%)
Total Debt Service Funds	**$254,214,314**	**$266,867,991**	**$278,926,283**	**$273,837,404**	**($5,088,879)**	**(1.82%)**

FY 2008 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2007 Actual [1]	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan [1,2]	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G30 Capital Project Funds						
300 Countywide Roadway Improvement Fund	$687,248	$0	$529,004	$529,004	$0	0.00%
301 Contributed Roadway Improvement Fund	2,550,487	4,240,199	40,795,848	40,795,848	0	0.00%
302 Library Construction	6,939,492	1,064,000	44,887,969	44,937,969	50,000	0.11%
303 County Construction	33,239,736	20,463,886	92,845,624	87,698,299	(5,147,325)	(5.54%)
304 Transportation Improvements	26,756,897	2,100,000	51,356,515	145,356,515	94,000,000	183.03%
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	1,403,861	400,000	6,065,701	6,410,047	344,346	5.68%
309 Metro Operations & Construction	36,587,464	41,578,070	39,837,707	39,837,707	0	0.00%
310 Storm Drainage Bond Construction	1,298,411	0	0	0	0	-
311 County Bond Construction	8,419,981	0	71,102,323	122,672,323	51,570,000	72.53%
312 Public Safety Construction	54,165,020	95,220,972	214,691,541	219,671,541	4,980,000	2.32%
314 Neighborhood Improvement Program	(117)	0	360,919	360,919	0	0.00%
315 Commercial Revitalization Program	210,451	0	4,560,560	4,560,560	0	0.00%
316 Pro Rata Share Drainage Construction	1,994,230	0	20,488,383	20,488,383	0	0.00%
317 Capital Renewal Construction	8,188,512	21,924,321	33,851,054	33,477,054	(374,000)	(1.10%)
318 Stormwater Management Program	18,469,806	22,700,000	43,378,769	45,411,266	2,032,497	4.69%
319 The Penny for Affordable Housing Fund	22,313,055	22,700,000	25,175,948	26,190,052	1,014,104	4.03%
340 Housing Assistance Program	1,512,986	935,000	13,690,974	12,824,560	(866,414)	(6.33%)
341 Housing General Obligation Bond Construction	13,657	0	0	0	0	-
370 Park Authority Bond Construction	34,540,602	0	51,332,247	51,332,247	0	0.00%
390 School Construction	147,929,690	158,519,596	433,275,357	489,693,967	56,418,610	13.02%
Total Capital Project Funds	**$409,721,469**	**$394,346,044**	**$1,190,726,443**	**$1,394,748,261**	**$204,021,818**	**17.13%**
TOTAL GOVERNMENTAL FUNDS	**$4,460,675,498**	**$4,653,998,399**	**$5,813,979,514**	**$6,027,189,379**	**$213,209,865**	**3.67%**
PROPRIETARY FUNDS						
G40 Enterprise Funds						
401 Sewer Operation and Maintenance	$73,612,577	$84,510,924	$85,717,463	$85,717,463	$0	0.00%
402 Sewer Construction Improvements	24,875,406	13,550,000	40,589,058	40,589,058	0	0.00%
403 Sewer Bond Parity Debt Service	6,551,016	6,642,531	6,642,531	6,642,531	0	0.00%
407 Sewer Bond Subordinate Debt Service	21,685,484	21,923,527	21,923,527	21,923,527	0	0.00%
408 Sewer Bond Construction	5,637,193	0	67,935,338	67,935,338	0	0.00%
Total Enterprise Funds	**$132,361,676**	**$126,626,982**	**$222,807,917**	**$222,807,917**	**$0**	**0.00%**

FY 2008 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2007 Actual [1]	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan [1,2]	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G50 Internal Service Funds						
500 Retiree Health Benefits Fund	$5,131,512	$5,560,878	$5,560,878	$5,560,878	$0	0.00%
501 County Insurance Fund	19,240,095	15,738,732	15,876,123	19,367,283	3,491,160	21.99%
503 Department of Vehicle Services	65,836,360	73,498,982	87,010,435	87,010,435	0	0.00%
504 Document Services Division	7,647,992	6,694,331	9,039,713	9,189,713	150,000	1.66%
505 Technology Infrastructure Services	29,388,770	29,312,501	31,988,396	31,988,396	0	0.00%
506 Health Benefits Trust Fund	75,045,941	106,093,437	133,050,568	133,050,568	0	0.00%
590 School Insurance Fund	13,301,611	13,798,668	20,191,777	20,191,777	0	0.00%
591 School Health Benefits Trust	212,092,827	284,452,870	293,134,802	293,134,802	0	0.00%
592 School Central Procurement	13,033,616	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	**$440,718,724**	**$549,150,399**	**$609,852,692**	**$613,493,852**	**$3,641,160**	**0.60%**
TOTAL PROPRIETARY FUNDS	**$573,080,400**	**$675,777,381**	**$832,660,609**	**$836,301,769**	**$3,641,160**	**0.44%**
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Employees Retirement Trust Fund	$58,044,746	$57,469,148	$57,477,991	$61,677,991	$4,200,000	7.31%
601 Fairfax County Employees' Retirement Trust Fund	156,762,195	163,138,840	163,177,078	186,977,078	23,800,000	14.59%
602 Police Retirement Trust Fund	46,849,634	47,227,804	47,235,907	50,335,907	3,100,000	6.56%
603 OPEB Trust Fund	0	0	0	0	0	-
691 Educational Employees' Retirement	152,001,054	166,478,685	166,108,890	166,108,890	0	0.00%
Total Trust Funds	**$413,657,629**	**$434,314,477**	**$433,999,866**	**$465,099,866**	**$31,100,000**	**7.17%**
G70 Agency Funds						
700 Route 28 Taxing District	$10,400,150	$11,209,526	$11,210,233	$12,545,750	$1,335,517	11.91%
TOTAL FIDUCIARY FUNDS	**$424,057,779**	**$445,524,003**	**$445,210,099**	**$477,645,616**	**$32,435,517**	**7.29%**
TOTAL APPROPRIATED FUNDS	**$5,457,813,677**	**$5,775,299,783**	**$7,091,850,222**	**$7,341,136,764**	**$249,286,542**	**3.52%**
Less: Internal Service Funds [3]	**($440,718,724)**	**($549,150,399)**	**($609,852,692)**	**($613,493,852)**	**($3,641,160)**	**0.60%**
NET EXPENDITURES	**$5,017,094,953**	**$5,226,149,384**	**$6,481,997,530**	**$6,727,642,912**	**$245,645,382**	**3.79%**

[1] The FY 2007 Actuals reflect audit adjustments as included in the FY 2007 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the *FY 2008 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 Capital Project Funds, Enterprise Funds and for Fairfax County Public Schools and Fairfax County Redevelopment and Housing Authority Funds (FCRHA) were previously reflected in the FY 2009 Advertised Budget Plan. Adjustments for the funds listed above were not included pending final reconciliation of adjustments. Please refer to the FY 2007 Audit Package - Attachment VI for further details.

[2] The *FY 2008 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 2008 Third Quarter Review*, the changes were already identified for the Board of Supervisors in the FY 2009 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.

FY 2008 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
G10 Special Revenue Funds						
117 Alcohol Safety Action Program	$1,570,188	$1,738,124	$1,738,124	$1,738,124	$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
G70 Agency Funds						
703 Northern Virginia Regional Identification System	$648,458	$263,035	$263,035	$263,035	$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
H94 Other Housing Funds						
940 FCRHA General Operating	$2,759,421	$3,210,388	$3,243,252	$3,243,252	$0	0.00%
941 Fairfax County Rental Program	3,283,426	3,615,446	3,960,579	4,576,674	616,095	15.56%
945 Non-County Appropriated Rehabilitation Loan	30	15,000	16,467	16,467	0	0.00%
946 FCRHA Revolving Development	881,096	0	3,448,579	5,853,517	2,404,938	69.74%
948 FCRHA Private Financing	7,051,135	892,617	4,688,739	4,684,997	(3,742)	(0.08%)
949 Internal Service Fund	3,452,473	3,022,358	3,606,983	3,606,983	0	0.00%
950 Housing Partnerships	799,367	953,915	994,797	994,797	0	0.00%
965 Housing Grants Fund	111,978	0	583,318	583,318	0	0.00%
Total Other Housing Funds	**$18,338,926**	**$11,709,724**	**$20,542,714**	**$23,560,005**	**$3,017,291**	**14.69%**
H96 Annual Contribution Contract						
966 Section 8 Annual Contribution	$39,918,018	$40,605,690	$41,871,869	$41,397,582	($474,287)	(1.13%)
967 Public Housing, Projects Under Management	6,243,908	6,006,640	6,468,886	7,056,383	587,497	9.08%
969 Public Housing, Projects Under Modernization	1,679,140	0	3,880,033	3,880,033	0	0.00%
Total Annual Contribution Contract	**$47,841,066**	**$46,612,330**	**$52,220,788**	**$52,333,998**	**$113,210**	**0.22%**
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	**$66,179,992**	**$58,322,054**	**$72,763,502**	**$75,894,003**	**$3,130,501**	**4.30%**

FY 2008 THIRD QUARTER EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2008 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FAIRFAX COUNTY PARK AUTHORITY						
P17 Special Revenue - Park Authority						
170 Park Revenue Fund	$34,421,958	$36,550,518	$36,550,518	$37,467,783	$917,265	2.51%
P37 Capital Projects - Park Authority						
371 Park Capital Improvement Fund	$3,841,197	$0	$17,199,935	$19,217,935	$2,018,000	11.73%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	**$38,263,155**	**$36,550,518**	**$53,750,453**	**$56,685,718**	**$2,935,265**	**5.46%**
TOTAL NON-APPROPRIATED FUNDS	**$106,661,793**	**$96,873,731**	**$128,515,114**	**$134,580,880**	**$6,065,766**	**4.72%**

[1] The FY 2007 Actuals reflect audit adjustments for Fairfax County Redevelopment and Housing Authority Funds (FCRHA) as included in the FY 2007 Comprehensive Annual Financial Report (CAFR). It should be noted that these audit adjustments were not previously reflected in the FY 2009 Advertised Budget Plan pending final reconciliation of adjustments. Where applicable, an offsetting adjustment to the *FY 2008 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 2007 Audit Package - Attachment VI for further details.