

## FY 2008 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2007 Actual <sup>1</sup>	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan <sup>1,2</sup>	FY 2008 Third Quarter Estimate <sup>3</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund Group</b>						
001 General Fund	\$1,144,913,585	\$1,202,231,764	\$1,259,151,889	\$1,263,390,391	\$4,238,502	0.34%
<b>G10 Special Revenue Funds</b>						
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%
<b>Total Special Revenue Funds</b>	<b>\$2,651,826,130</b>	<b>\$2,790,552,600</b>	<b>\$3,085,174,899</b>	<b>\$3,096,013,323</b>	<b>\$10,838,424</b>	<b>0.35%</b>
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$254,214,314	\$266,867,991	\$278,926,283	\$273,837,404	(\$5,088,879)	(1.82%)
<b>Total Debt Service Funds</b>	<b>\$254,214,314</b>	<b>\$266,867,991</b>	<b>\$278,926,283</b>	<b>\$273,837,404</b>	<b>(\$5,088,879)</b>	<b>(1.82%)</b>

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<b>G30 Capital Project Funds</b>						
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%
<b>Total Capital Project Funds</b>	<b>\$409,721,469</b>	<b>\$394,346,044</b>	<b>\$1,190,726,443</b>	<b>\$1,394,748,261</b>	<b>\$204,021,818</b>	<b>17.13%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$4,460,675,498</b>	<b>\$4,653,998,399</b>	<b>\$5,813,979,514</b>	<b>\$6,027,989,379</b>	<b>\$214,009,865</b>	<b>3.68%</b>
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
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%
<b>Total Enterprise Funds</b>	<b>\$132,361,676</b>	<b>\$126,626,982</b>	<b>\$222,807,917</b>	<b>\$222,807,917</b>	<b>\$0</b>	<b>0.00%</b>

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<b>G50 Internal Service Funds</b>						
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	89,399,296	2,388,861	2.75%
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%
<b>Total Internal Service Funds</b>	<b>\$440,718,724</b>	<b>\$549,150,399</b>	<b>\$609,852,692</b>	<b>\$615,882,713</b>	<b>\$6,030,021</b>	<b>0.99%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$573,080,400</b>	<b>\$675,777,381</b>	<b>\$832,660,609</b>	<b>\$838,690,630</b>	<b>\$6,030,021</b>	<b>0.72%</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
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%
<b>Total Trust Funds</b>	<b>\$413,657,629</b>	<b>\$434,314,477</b>	<b>\$433,999,866</b>	<b>\$465,099,866</b>	<b>\$31,100,000</b>	<b>7.17%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$10,400,150	\$11,209,526	\$11,210,233	\$12,545,750	\$1,335,517	11.91%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$424,057,779</b>	<b>\$445,524,003</b>	<b>\$445,210,099</b>	<b>\$477,645,616</b>	<b>\$32,435,517</b>	<b>7.29%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,457,813,677</b>	<b>\$5,775,299,783</b>	<b>\$7,091,850,222</b>	<b>\$7,344,325,625</b>	<b>\$252,475,403</b>	<b>3.56%</b>
<b>Less: Internal Service Funds <sup>4</sup></b>	<b>(\$440,718,724)</b>	<b>(\$549,150,399)</b>	<b>(\$609,852,692)</b>	<b>(\$615,882,713)</b>	<b>(\$6,030,021)</b>	<b>0.99%</b>
<b>NET EXPENDITURES</b>	<b>\$5,017,094,953</b>	<b>\$5,226,149,384</b>	<b>\$6,481,997,530</b>	<b>\$6,728,442,912</b>	<b>\$246,445,382</b>	<b>3.80%</b>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Subsequent to the presentation of the FY 2008 Third Quarter Review package to the Board of Supervisors at the March 10, 2008 board meeting, additional economic information has been received that requires an increase of \$0.8 million in projected fuel costs for GF agencies as a result of rising per gallon fuel prices and revenues and expenditures for Fund 503, Department of Vehicle Services, are required to increase \$2,388,861. For additional information please refer to the memorandum to the Board of Supervisors dated April 21, 2008

<sup>4</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.