

FY 2011 Third Quarter Review

Attachment I – Schedules

**FY 2011 THIRD QUARTER FUND STATEMENT
FUND 001, GENERAL FUND**

	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Beginning Balance	\$185,385,547	\$137,047,282	\$240,276,899	\$240,276,899	\$0	0.00%
Revenue ^{1,2}						
Real Property Taxes	\$2,115,971,076	\$2,009,434,786	\$2,015,748,709	\$2,015,748,709	\$0	0.00%
Personal Property Taxes ³	296,171,622	287,310,921	282,597,114	288,011,049	5,413,935	1.92%
General Other Local Taxes	460,148,029	474,881,301	479,649,777	484,667,630	5,017,853	1.05%
Permit, Fees & Regulatory Licenses	28,665,677	27,719,593	27,888,461	29,888,461	2,000,000	7.17%
Fines & Forfeitures	14,942,650	16,868,801	16,868,801	16,868,801	0	0.00%
Revenue from Use of Money & Property	21,816,673	18,309,869	21,492,015	21,492,015	0	0.00%
Charges for Services	62,980,797	65,529,312	63,228,869	63,228,869	0	0.00%
Revenue from the Commonwealth ³	295,694,307	299,666,641	302,279,256	306,428,846	4,149,590	1.37%
Revenue from the Federal Government	48,278,483	29,747,606	29,695,718	35,372,285	5,676,567	19.12%
Recovered Costs/Other Revenue	5,940,194	8,035,781	8,193,764	8,193,764	0	0.00%
Total Revenue	\$3,350,609,508	\$3,237,504,611	\$3,247,642,484	\$3,269,900,429	\$22,257,945	0.69%
Transfers In						
105 Cable Communications	\$2,011,708	\$2,729,399	\$2,729,399	\$2,729,399	\$0	0.00%
106 Fairfax-Falls Church Community Services Board	0	0	1,329,839	1,329,839	0	0.00%
311 County Bond Construction	500,000	0	0	0	0	-
312 Public Safety Construction	3,000,000	0	0	0	0	-
503 Department of Vehicle Services	2,000,000	4,000,000	4,000,000	4,000,000	0	0.00%
505 Technology Infrastructure Services	4,610,443	0	0	0	0	-
Total Transfers In	\$12,122,151	\$6,729,399	\$8,059,238	\$8,059,238	\$0	0.00%
Total Available	\$3,548,117,206	\$3,381,281,292	\$3,495,978,621	\$3,518,236,566	\$22,257,945	0.64%
Direct Expenditures ¹						
Personnel Services	\$673,673,855	\$665,948,300	\$667,862,261	\$664,334,083	(\$3,528,178)	(0.53%)
Operating Expenses	327,820,172	339,317,773	385,116,624	386,259,904	1,143,280	0.30%
Recovered Costs	(42,620,871)	(45,283,240)	(45,234,995)	(44,388,600)	846,395	(1.87%)
Capital Equipment	792,415	0	544,552	544,552	0	0.00%
Fringe Benefits	201,770,116	233,626,678	250,980,866	250,526,366	(454,500)	(0.18%)
Total Direct Expenditures	\$1,161,435,687	\$1,193,609,511	\$1,259,269,308	\$1,257,276,305	(\$1,993,003)	(0.16%)

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	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
Transfers Out						
002 Revenue Stabilization Fund	\$16,213,768	\$0	\$0	\$0	\$0	-
090 Public School Operating	1,626,600,722	1,610,334,722	1,611,590,477	1,611,590,477	0	0.00%
100 County Transit Systems	21,562,367	31,992,047	31,992,047	31,992,047	0	0.00%
102 Federal/State Grant Fund	2,962,420	2,914,001	2,914,001	2,914,001	0	0.00%
103 Aging Grants & Programs	4,252,824	3,913,560	3,913,560	2,961,489	(952,071)	(24.33%)
104 Information Technology	13,430,258	3,225,349	13,225,349	19,025,349	5,800,000	43.86%
106 Fairfax-Falls Church Community Services Board	93,615,029	93,337,947	93,337,947	93,127,107	(210,840)	(0.23%)
112 Energy Resource Recovery (ERR) Facility	1,722,908	0	1,745,506	1,745,506	0	0.00%
118 Consolidated Community Funding Pool	8,970,687	8,970,687	8,970,687	8,970,687	0	0.00%
119 Contributory Fund	12,935,440	12,038,305	12,038,305	12,038,305	0	0.00%
120 E-911 Fund	10,823,062	14,058,303	14,058,303	14,058,303	0	0.00%
125 Stormwater Services	362,967	0	0	0	0	-
141 Elderly Housing Programs	2,033,225	1,989,225	1,989,225	1,989,225	0	0.00%
200 County Debt Service	110,931,895	121,874,490	121,874,490	121,660,143	(214,347)	(0.18%)
201 School Debt Service	163,767,929	160,709,026	160,709,026	160,208,882	(500,144)	(0.31%)
303 County Construction	12,109,784	12,062,406	12,392,861	12,392,861	0	0.00%
309 Metro Operations & Construction	7,409,851	7,409,851	7,409,851	7,409,851	0	0.00%
312 Public Safety Construction	800,000	0	0	0	0	-
317 Capital Renewal Construction	7,470,000	3,000,000	3,000,000	3,000,000	0	0.00%
340 Housing Assistance Program	515,000	515,000	515,000	515,000	0	0.00%
501 County Insurance Fund	15,616,251	13,866,251	21,017,317	22,887,317	1,870,000	8.90%
504 Document Services Division	2,398,233	2,398,233	2,398,233	2,398,233	0	0.00%
603 OPEB Trust Fund	9,900,000	9,900,000	9,900,000	13,900,000	4,000,000	40.40%
Total Transfers Out	\$2,146,404,620	\$2,114,509,403	\$2,134,992,185	\$2,144,784,783	\$9,792,598	0.46%
Total Disbursements	\$3,307,840,307	\$3,308,118,914	\$3,394,261,493	\$3,402,061,088	\$7,799,595	0.23%
Total Ending Balance	\$240,276,899	\$73,162,378	\$101,717,128	\$116,175,478	\$14,458,350	14.21%
Less:						
Managed Reserve	\$68,006,885	\$66,162,378	\$67,885,230	\$68,041,222	\$155,992	0.23%
FY 2009 Audit Adjustments ⁴	728,086				0	-
Balances held in reserve for FY 2011 ⁵	12,429,680				0	-
Additional balances held in reserve for FY 2011 ⁶	542,445				0	-

FY 2011 THIRD QUARTER FUND STATEMENT FUND 001, GENERAL FUND

	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase (Decrease) Over Revised	% Increase/ (Decrease) over Revised
FY 2010 Third Quarter Reductions ⁷	35,340,186				0	-
Retirement Reserve ⁸	20,000,000				0	-
Reserve for State Cuts ⁹		7,000,000			0	-
Reserve for FY 2011/FY 2012 ¹⁰			23,953,143	23,953,143	0	0.00%
FY 2010 Audit Adjustments ¹			2,539,239	2,539,239	0	0.00%
Additional FY 2011 Revenue ²			7,339,516	7,339,516	0	0.00%
FY 2011 Third Quarter Reductions ¹¹				9,580,000	9,580,000	-
Reserve for Board Consideration ¹²				4,722,358	4,722,358	-
Total Available	\$103,229,617	\$0	\$0	\$0	\$0	-

¹ In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2010 revenues are increased \$1,890,845 and FY 2010 expenditures are decreased \$648,394 to reflect audit adjustments as included in the FY 2010 Comprehensive Annual Financial Report (CAFR). As a result, the *FY 2011 Revised Budget Plan* Beginning Balance reflects a net increase of \$2,539,239. Details of the FY 2010 audit adjustments are included in the FY 2011 Third Quarter package. It should be noted that this amount has been set aside in reserve and utilized to balance the FY 2012 budget.

² *FY 2011 Revised Budget Plan* revenues reflect a net increase of \$7,339,516 million based on revised revenue estimates as of fall 2010. The *FY 2011 Third Quarter Review* contains a detailed explanation of these changes. It should be noted that this amount has been set aside in reserve and utilized to balance the FY 2012 budget.

³ Personal Property Taxes of \$211,313,944 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 a result of FY 2009 audit adjustments, an amount of \$728,086 was available to be held in reserve in FY 2010 and was utilized to balance the FY 2011 budget.

⁵ As part of the *FY 2009 Carryover Review*, \$12,429,680 was identified to be held in reserve for FY 2011 requirements. It should be noted that this reserve was utilized to balance the FY 2011 budget.

⁶ As part of the *FY 2010 Third Quarter Review*, an additional amount of \$542,445 was set aside and held in reserve for FY 2011 requirements. This balance was the result of decreased Managed Reserve requirements attributable to reductions taken as part of the *FY 2010 Third Quarter Review*. This reserve was utilized to balance the FY 2011 budget.

⁷ As part of the *FY 2010 Third Quarter Review*, \$35,340,186 in reductions were taken and set aside in reserve for FY 2011 requirements. This amount was assumed in the beginning balance for the FY 2011 Adopted Budget Plan and was utilized to balance the FY 2011 budget.

⁸ As part of the *FY 2009 Carryover Review*, \$20,000,000 was set aside in reserve in Agency 89, Employee Benefits, for anticipated increases in the FY 2011 employer contribution rates for Retirement. This amount was assumed in the beginning balance for the FY 2011 Adopted Budget Plan and was utilized to balance the FY 2011 budget.

⁹ An amount of \$7,000,000 was set aside in reserve as part of the FY 2011 Adopted Budget Plan to offset potential reductions in state revenue beyond those accommodated within FY 2011 revenue estimates. As part of the *FY 2010 Carryover Review*, \$1,255,755 of this reserve was utilized to fund the Priority Schools Initiative for the Fairfax County Public Schools. The remaining balance was reallocated to a reserve for FY 2011 critical requirements or to address the projected FY 2012 shortfall.

¹⁰ As part of the *FY 2010 Carryover Review*, \$23,953,143 was identified to be held in reserve for critical requirements in FY 2011 or to address the projected budget shortfall in FY 2012. It should be noted that this reserve has been utilized to balance the FY 2012 budget.

¹¹ As part of the *FY 2011 Third Quarter Review*, \$9,580,000 in reductions have been taken and set aside in reserve. This amount was assumed in the beginning balance for the FY 2012 Advertised Budget Plan and was utilized to balance the FY 2012 budget.

¹² As part of the *FY 2011 Third Quarter Review*, a balance of \$4,722,358 is held in reserve for Board of Supervisors' consideration for the *FY 2011 Third Quarter Review*, the development of the FY 2012 budget, or future year requirements.

FY 2011 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services							
01	Board of Supervisors	\$4,474,636	\$4,876,387	\$4,876,387	\$4,876,387	\$0	0.00%
02	Office of the County Executive	5,795,101	5,789,394	5,858,651	5,858,651	0	0.00%
04	Department of Cable and Consumer Services	1,160,620	997,077	1,108,702	1,101,165	(7,537)	(0.68%)
06	Department of Finance	8,498,101	8,515,509	8,770,259	9,070,259	300,000	3.42%
11	Department of Human Resources	6,439,081	6,983,752	7,182,252	7,382,252	200,000	2.78%
12	Department of Purchasing and Supply Management	4,996,947	4,889,371	4,961,157	4,941,157	(20,000)	(0.40%)
13	Office of Public Affairs	1,253,812	1,154,174	1,252,262	1,252,262	0	0.00%
15	Office of Elections	2,403,372	2,596,036	3,017,986	2,997,986	(20,000)	(0.66%)
17	Office of the County Attorney	5,939,736	5,976,026	6,280,469	6,180,469	(100,000)	(1.59%)
20	Department of Management and Budget	2,795,595	2,720,598	2,802,807	2,792,807	(10,000)	(0.36%)
37	Office of the Financial and Program Auditor	145,001	330,227	332,320	332,320	0	0.00%
41	Civil Service Commission	361,061	529,297	529,297	429,297	(100,000)	(18.89%)
57	Department of Tax Administration	21,848,539	21,673,030	22,088,489	22,088,489	0	0.00%
70	Department of Information Technology	25,882,692	26,497,804	30,312,907	30,177,907	(135,000)	(0.45%)
Total Legislative-Executive Functions / Central Services		\$91,994,294	\$93,528,682	\$99,373,945	\$99,481,408	\$107,463	0.11%
Judicial Administration							
80	Circuit Court and Records	\$9,855,991	\$10,033,175	\$10,434,277	\$10,434,277	\$0	0.00%
82	Office of the Commonwealth's Attorney	2,535,239	2,545,464	2,545,464	2,525,464	(20,000)	(0.79%)
85	General District Court	2,322,902	2,029,128	2,234,811	2,234,811	0	0.00%
91	Office of the Sheriff	16,462,844	17,133,905	17,746,561	17,312,127	(434,434)	(2.45%)
Total Judicial Administration		\$31,176,976	\$31,741,672	\$32,961,113	\$32,506,679	(\$454,434)	(1.38%)
Public Safety							
04	Department of Cable and Consumer Services	\$928,660	\$790,919	\$790,962	\$788,499	(\$2,463)	(0.31%)
31	Land Development Services	8,569,181	9,193,297	9,364,671	9,364,671	0	0.00%
81	Juvenile and Domestic Relations District Court	20,313,862	20,343,367	20,928,500	20,748,500	(180,000)	(0.86%)
90	Police Department	164,661,587	161,513,847	165,058,926	164,058,926	(1,000,000)	(0.61%)
91	Office of the Sheriff	41,470,229	43,517,287	43,771,011	42,705,445	(1,065,566)	(2.43%)
92	Fire and Rescue Department	164,278,014	160,510,430	166,166,947	165,191,947	(975,000)	(0.59%)
93	Office of Emergency Management	1,538,552	1,649,744	2,302,254	2,292,254	(10,000)	(0.43%)
97	Department of Code Compliance ¹	0	0	3,900,252	3,500,252	(400,000)	(10.26%)
Total Public Safety		\$401,760,085	\$397,518,891	\$412,283,523	\$408,650,494	(\$3,633,029)	(0.88%)
Public Works							
08	Facilities Management Department	\$46,994,914	\$50,445,185	\$51,789,985	\$51,439,985	(\$350,000)	(0.68%)
25	Business Planning and Support	329,616	350,199	350,199	350,199	0	0.00%
26	Office of Capital Facilities	10,423,284	10,713,365	11,031,724	11,031,724	0	0.00%
87	Unclassified Administrative Expenses	4,288,745	3,765,867	4,376,965	4,292,725	(84,240)	(1.92%)
Total Public Works		\$62,036,559	\$65,274,616	\$67,548,873	\$67,114,633	(\$434,240)	(0.64%)

ATTACHMENT I

FY 2011 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Health and Welfare							
67	Department of Family Services	\$190,234,135	\$176,884,039	\$186,868,923	\$192,968,722	\$6,099,799	3.26%
68	Department of Administration for Human Services	10,665,601	10,421,592	10,460,924	10,921,764	460,840	4.41%
69	Department of Systems Management for Human Services ²	5,471,136	0	0	0	0	-
71	Health Department	46,577,027	48,289,031	51,115,739	50,415,739	(700,000)	(1.37%)
73	Office to Prevent and End Homelessness	314,291	9,582,532	9,767,842	10,237,842	470,000	4.81%
79	Department of Neighborhood and Community Services ²	0	24,973,524	26,261,030	26,261,030	0	0.00%
Total Health and Welfare		\$253,262,190	\$270,150,718	\$284,474,458	\$290,805,097	\$6,330,639	2.23%
Parks, Recreation and Libraries							
50	Department of Community and Recreation Services ²	\$18,718,036	\$0	\$0	\$0	\$0	-
51	Fairfax County Park Authority	23,103,572	21,621,388	22,112,220	22,112,220	0	0.00%
52	Fairfax County Public Library	27,910,295	26,035,911	27,276,291	27,276,291	0	0.00%
Total Parks, Recreation and Libraries		\$69,731,903	\$47,657,299	\$49,388,511	\$49,388,511	\$0	0.00%
Community Development							
16	Economic Development Authority	\$6,797,502	\$6,795,506	\$6,795,506	\$6,795,506	\$0	0.00%
31	Land Development Services ¹	13,494,972	14,922,619	13,541,538	12,491,538	(1,050,000)	(7.75%)
35	Department of Planning and Zoning ¹	10,710,814	10,326,041	9,571,621	9,561,621	(10,000)	(0.10%)
36	Planning Commission	707,150	664,654	664,654	664,654	0	0.00%
38	Department of Housing and Community Development	6,585,966	5,928,757	6,000,760	6,030,760	30,000	0.50%
39	Office of Human Rights and Equity Programs	1,615,648	1,544,570	1,544,570	1,534,570	(10,000)	(0.65%)
40	Department of Transportation	7,650,965	6,734,842	10,416,178	10,416,178	0	0.00%
Total Community Development		\$47,563,017	\$46,916,989	\$48,534,827	\$47,494,827	(\$1,040,000)	(2.14%)
Nondepartmental							
87	Unclassified Administrative Expenses	\$1,027,489	\$6,015,760	\$11,223,446	\$8,354,044	(\$2,869,402)	(25.57%)
89	Employee Benefits	202,883,174	234,804,884	253,480,612	253,480,612	0	0.00%
Total Nondepartmental		\$203,910,663	\$240,820,644	\$264,704,058	\$261,834,656	(\$2,869,402)	(1.08%)
Total General Fund Direct Expenditures		\$1,161,435,687	\$1,193,609,511	\$1,259,269,308	\$1,257,276,305	(\$1,993,003)	(0.16%)

¹ As part of the FY 2011 Adopted Budget Plan, the Board of Supervisors approved the creation of the Department of Code Compliance to create an adaptable, accountable, multi-code enforcement organization that responds effectively towards building and sustaining communities. Included in the *FY 2010 Carryover Review* was the reallocation of funding to this new agency from the Code Enforcement Strike Team, primarily budgeted in Land Development Services; the majority of the Zoning Enforcement function in the Department of Planning and Zoning; and partial funding from the Environmental Health Division of the Health Department.

² As part of the FY 2011 Adopted Budget Plan, all activity in Agency 50, Community and Recreation Services, and Agency 69, Systems Management for Human Services, was moved to Agency 79, Department of Neighborhood and Community Services, as part of a major consolidation initiative to maximize operational efficiencies, redesign access and delivery of services, and strengthen neighborhood and community capacity.

FY 2011 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2010 Actual ¹	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan ^{1,2}	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
G00 General Fund Group						
001 General Fund	\$1,161,435,687	\$1,193,609,511	\$1,259,269,308	\$1,257,276,305	(\$1,993,003)	(0.16%)
G10 Special Revenue Funds						
090 Public School Operating	\$2,062,741,349	\$2,153,563,115	\$2,248,251,991	\$2,248,251,991	\$0	0.00%
100 County Transit Systems	67,845,129	81,849,311	101,406,721	101,406,721	0	0.00%
102 Federal/State Grant Fund	63,324,919	62,960,909	161,458,165	200,527,310	39,069,145	24.20%
103 Aging Grants & Programs	7,105,406	7,824,306	11,355,598	10,847,744	(507,854)	(4.47%)
104 Information Technology	20,946,887	5,467,349	52,885,885	59,284,918	6,399,033	12.10%
105 Cable Communications	8,411,542	9,887,220	16,384,504	16,384,504	0	0.00%
106 Fairfax-Falls Church Community Services Board	138,875,521	140,558,420	152,428,905	153,586,823	1,157,918	0.76%
108 Leaf Collection	2,183,025	2,300,780	2,300,780	2,300,780	0	0.00%
109 Refuse Collection and Recycling Operations	19,638,378	19,277,682	20,733,313	20,908,316	175,003	0.84%
110 Refuse Disposal	49,518,214	55,397,092	61,407,069	61,407,069	0	0.00%
111 Reston Community Center	6,973,608	8,006,141	9,850,107	9,850,107	0	0.00%
112 Energy Resource Recovery (ERR) Facility	37,501,930	31,975,909	33,779,516	33,779,516	0	0.00%
113 McLean Community Center	4,380,058	5,308,040	5,968,797	5,968,797	0	0.00%
114 I-95 Refuse Disposal	8,783,864	8,586,108	23,540,506	23,540,506	0	0.00%
115 Burgundy Village Community Center	25,518	44,065	44,065	44,065	0	0.00%
116 Integrated Pest Management Program	2,176,637	2,903,352	3,282,472	3,282,472	0	0.00%
118 Consolidated Community Funding Pool	9,082,779	8,970,687	9,154,331	9,154,331	0	0.00%
119 Contributory Fund	12,854,128	12,038,305	12,038,305	12,038,305	0	0.00%
120 E-911 Fund	32,620,514	37,245,287	47,068,932	47,068,932	0	0.00%
121 Dulles Rail Phase I Transportation Improvement District	22,491,341	13,350,000	50,000,000	66,000,000	16,000,000	32.00%
122 Dulles Rail Phase II Transportation Improvement District ³	0	500,000	500,000	500,000	0	0.00%
124 County & Regional Transportation Projects	21,793,172	27,598,338	142,589,301	142,589,301	0	0.00%
125 Stormwater Services	11,989,666	28,000,000	31,869,191	31,869,191	0	0.00%
141 Elderly Housing Programs	3,536,038	4,186,706	5,201,767	5,201,767	0	0.00%
142 Community Development Block Grant	7,576,868	5,982,304	17,122,960	17,122,933	(27)	(0.00%)
143 Homeowner and Business Loan Programs	5,358,888	3,883,825	8,629,710	8,629,710	0	0.00%
144 Housing Trust Fund	2,177,035	840,000	4,385,632	4,235,632	(150,000)	(3.42%)
145 HOME Investment Partnerships Grant	1,252,918	2,707,657	9,069,673	9,069,673	0	0.00%
191 School Food & Nutrition Services	67,366,590	83,017,202	87,778,280	87,778,280	0	0.00%
192 School Grants & Self Supporting	69,688,989	70,894,825	96,567,320	96,567,320	0	0.00%
193 School Adult & Community Education	9,654,485	10,952,394	11,469,416	11,469,416	0	0.00%
Total Special Revenue Funds	\$2,777,875,396	\$2,906,077,329	\$3,438,523,212	\$3,500,666,430	\$62,143,218	1.81%
G20 Debt Service Funds						
200/201 Consolidated Debt Service	\$279,346,291	\$287,575,052	\$299,437,880	\$298,986,562	(\$451,318)	(0.15%)
Total Debt Service Funds	\$279,346,291	\$287,575,052	\$299,437,880	\$298,986,562	(\$451,318)	(0.15%)

FY 2011 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2010 Actual ¹	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan ^{1,2}	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G30 Capital Project Funds						
301 Contributed Roadway Improvement Fund	\$2,501,789	\$0	\$41,442,472	\$41,453,288	\$10,816	0.03%
302 Library Construction	12,186,248	0	18,758,661	18,758,661	0	0.00%
303 County Construction	20,585,441	13,462,406	63,344,454	46,144,454	(17,200,000)	(27.15%)
304 Transportation Improvements	11,490,344	0	124,120,763	124,109,947	(10,816)	(0.01%)
306 Northern Virginia Regional Park Authority	2,700,000	2,700,000	2,700,000	2,700,000	0	0.00%
307 Pedestrian Walkway Improvements	956,268	0	4,294,378	4,030,357	(264,021)	(6.15%)
309 Metro Operations & Construction	27,844,412	28,141,231	21,920,231	21,920,231	0	0.00%
311 County Bond Construction	9,115,509	0	71,699,272	78,529,272	6,830,000	9.53%
312 Public Safety Construction	17,953,228	0	117,789,707	121,714,044	3,924,337	3.33%
314 Neighborhood Improvement Program	0	0	148,485	0	(148,485)	(100.00%)
315 Commercial Revitalization Program	478,697	0	4,098,234	4,098,234	0	0.00%
316 Pro Rata Share Drainage Construction	4,506,173	0	10,337,006	10,404,336	67,330	0.65%
317 Capital Renewal Construction	5,205,382	8,000,000	40,519,520	40,519,520	0	0.00%
318 Stormwater Management Program	8,535,124	0	16,458,372	16,913,243	454,871	2.76%
319 The Penny for Affordable Housing Fund	18,186,529	13,458,400	19,864,899	19,864,899	0	0.00%
340 Housing Assistance Program	1,074,560	515,000	8,455,286	8,355,876	(99,410)	(1.18%)
370 Park Authority Bond Construction	19,220,896	0	62,736,313	62,736,313	0	0.00%
390 School Construction	109,570,133	165,582,149	575,242,805	575,242,805	0	0.00%
Total Capital Project Funds	\$272,110,733	\$231,859,186	\$1,203,930,858	\$1,197,495,480	(\$6,435,378)	(0.53%)
TOTAL GOVERNMENTAL FUNDS	\$4,490,768,107	\$4,619,121,078	\$6,201,161,258	\$6,254,424,777	\$53,263,519	0.86%
PROPRIETARY FUNDS						
G40 Enterprise Funds						
401 Sewer Operation and Maintenance	\$82,824,490	\$99,968,777	\$100,381,002	\$89,828,572	(\$10,552,430)	(10.51%)
402 Sewer Construction Improvements	16,746,437	24,500,000	50,723,363	50,723,363	0	0.00%
403 Sewer Bond Parity Debt Service	13,952,554	19,827,531	19,827,531	19,827,531	0	0.00%
407 Sewer Bond Subordinate Debt Service	24,279,811	24,910,740	24,910,740	24,910,740	0	0.00%
408 Sewer Bond Construction	49,999,131	140,294,000	228,100,596	228,100,596	0	0.00%
Total Enterprise Funds	\$187,802,423	\$309,501,048	\$423,943,232	\$413,390,802	(\$10,552,430)	(2.49%)
G50 Internal Service Funds						
501 County Insurance Fund	\$19,409,562	\$16,379,718	\$20,169,556	\$22,111,815	\$1,942,259	9.63%
503 Department of Vehicle Services	62,988,531	69,567,247	77,165,191	77,875,191	710,000	0.92%
504 Document Services Division	6,034,168	6,050,787	7,640,509	7,640,509	0	0.00%
505 Technology Infrastructure Services	23,694,754	28,160,148	30,655,413	30,655,413	0	0.00%
506 Health Benefits Fund	111,378,722	126,746,872	133,712,937	133,712,937	0	0.00%
590 School Insurance Fund	13,777,401	19,112,490	17,872,964	17,872,964	0	0.00%
591 School Health & Flexible Benefits	261,189,356	326,399,867	323,613,352	323,613,352	0	0.00%
592 School Central Procurement	11,284,250	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$509,756,744	\$606,417,129	\$624,829,922	\$627,482,181	\$2,652,259	0.42%
TOTAL PROPRIETARY FUNDS	\$697,559,167	\$915,918,177	\$1,048,773,154	\$1,040,872,983	(\$7,900,171)	(0.75%)

FY 2011 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2010 Actual ¹	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan ^{1,2}	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Employees Retirement Trust Fund	\$63,601,151	\$77,763,515	\$77,763,515	\$77,763,515	\$0	0.00%
601 Fairfax County Employees' Retirement Trust Fund	182,620,769	213,982,858	213,982,858	213,982,858	0	0.00%
602 Police Retirement Trust Fund	51,096,135	58,963,783	58,963,783	58,963,783	0	0.00%
603 OPEB Trust Fund	14,239,001	6,842,229	6,842,229	17,700,229	10,858,000	158.69%
691 Educational Employees' Retirement	158,339,078	175,427,519	170,034,426	170,034,426	0	0.00%
692 Public School OPEB Trust Fund	27,198,189	26,047,000	30,723,000	30,723,000	0	0.00%
Total Trust Funds	\$497,094,323	\$559,026,904	\$558,309,811	\$569,167,811	\$10,858,000	1.94%
G70 Agency Funds						
700 Route 28 Taxing District	\$11,541,422	\$10,645,808	\$10,646,111	\$10,646,111	\$0	0.00%
716 Mosaic District Community Development Authority	0	0	0	88,400,000	88,400,000	-
Total Agency Funds	\$11,541,422	\$10,645,808	\$10,646,111	\$99,046,111	\$88,400,000	830.35%
TOTAL FIDUCIARY FUNDS	\$508,635,745	\$569,672,712	\$568,955,922	\$579,813,922	\$10,858,000	1.91%
TOTAL APPROPRIATED FUNDS	\$5,696,963,019	\$6,104,711,967	\$7,818,890,334	\$7,875,111,682	\$56,221,348	0.72%
Less: Internal Service Funds ⁵	(\$509,756,744)	(\$606,417,129)	(\$624,829,922)	(\$627,482,181)	(\$2,652,259)	0.42%
NET EXPENDITURES	\$5,187,206,275	\$5,498,294,838	\$7,194,060,412	\$7,247,629,501	\$53,569,089	0.74%

¹ The FY 2010 Actuals reflect audit adjustments as included in the FY 2010 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the *FY 2011 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). Please refer to the FY 2010 Audit Package - Attachment VI for further details.

² The *FY 2011 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 2011 Third Quarter Review*, the changes were already identified for the Board of Supervisors in the *FY 2012 Advertised Budget Plan* to present the most current information at that time.

³ As part of the *FY 2011 Adopted Budget Plan*, Fund 122, Dulles Rail Phase II Transportation Improvement District, was created to separately account for revenue received from the Phase II Dulles Rail Transportation Improvement District.

⁴ As part of the *FY 2011 Third Quarter Review*, Fund 716, Mosaic District Community Development Authority, is created to separately account for revenue collections and anticipated bond proceeds for the Mosaic Community Development Authority. The establishment of the authority was approved by the Board of Supervisors on April 27, 2010.

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

FY 2011 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2010 Actual ¹	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
G10 Special Revenue Funds						
117 Alcohol Safety Action Program	\$1,679,877	\$1,687,300	\$1,687,300	\$1,687,300	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
G70 Agency Funds						
703 Northern Virginia Regional Identification System	\$334	\$18,599	\$18,599	\$18,599	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
H94 Other Housing Funds						
940 FCRHA General Operating	\$2,263,219	\$2,406,754	\$2,414,363	\$2,330,508	(\$83,855)	(3.47%)
941 Fairfax County Rental Program	4,501,535	4,722,253	4,818,187	4,873,476	55,289	1.15%
945 Non-County Appropriated Rehabilitation Loan	0	25,000	25,000	25,000	0	0.00%
946 FCRHA Revolving Development	44,212	0	1,533,959	2,092,050	558,091	36.38%
948 FCRHA Private Financing	883,658	774,232	3,082,745	3,082,745	0	0.00%
949 FCRHA Internal Service Fund	3,902,344	4,212,326	4,499,872	4,499,872	0	0.00%
950 Housing Partnerships	1,316,840	1,698,720	1,904,585	2,048,435	143,850	7.55%
965 Housing Grants Fund	179,357	0	651,567	651,567	0	0.00%
Total Other Housing Funds	\$13,091,165	\$13,839,285	\$18,930,278	\$19,603,653	\$673,375	3.56%
H96 Annual Contribution Contract						
966 Section 8 Annual Contribution	\$44,481,899	\$43,607,618	\$47,904,573	\$49,373,304	\$1,468,731	3.07%
967 Public Housing, Projects Under Management	9,065,918	9,181,813	9,765,826	9,655,921	(109,905)	(1.13%)
969 Public Housing, Projects Under Modernization	4,007,098	0	3,220,899	3,220,899	0	0.00%
Total Annual Contribution Contract	\$57,554,915	\$52,789,431	\$60,891,298	\$62,250,124	\$1,358,826	2.23%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$70,646,080	\$66,628,716	\$79,821,576	\$81,853,777	\$2,032,201	2.55%

FY 2011 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2010 Actual ¹	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FAIRFAX COUNTY PARK AUTHORITY						
P17 Special Revenue - Park Authority						
170 Park Revenue Fund	\$36,830,062	\$41,814,002	\$41,814,002	\$41,814,002	\$0	0.00%
P37 Capital Projects - Park Authority						
371 Park Capital Improvement Fund	\$1,607,927	\$0	\$28,267,880	\$29,435,814	\$1,167,934	4.13%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$38,437,989	\$41,814,002	\$70,081,882	\$71,249,816	\$1,167,934	1.67%
TOTAL NON-APPROPRIATED FUNDS	\$110,764,280	\$110,148,617	\$151,609,357	\$154,809,492	\$3,200,135	2.11%

¹ The FY 2010 Actuals reflect audit adjustments as included in the FY 2010 Comprehensive Annual Financial Report (CAFR). It should be noted that these audit adjustments were not previously reflected in the FY 2012 Advertised Budget Plan pending final reconciliation of adjustments. Where applicable, an offsetting adjustment to the *FY 2011 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 2010 Audit Package - Attachment VI for further details.