

## FY 2011 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2010 Actual <sup>1</sup>	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan <sup>1,2</sup>	FY 2011 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund Group</b>						
001 General Fund	\$1,161,435,687	\$1,193,609,511	\$1,259,269,308	\$1,257,276,305	(\$1,993,003)	(0.16%)
<b>G10 Special Revenue Funds</b>						
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 <sup>3</sup>	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%
<b>Total Special Revenue Funds</b>	<b>\$2,777,875,396</b>	<b>\$2,906,077,329</b>	<b>\$3,438,523,212</b>	<b>\$3,500,666,430</b>	<b>\$62,143,218</b>	<b>1.81%</b>
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$279,346,291	\$287,575,052	\$299,437,880	\$298,986,562	(\$451,318)	(0.15%)
<b>Total Debt Service Funds</b>	<b>\$279,346,291</b>	<b>\$287,575,052</b>	<b>\$299,437,880</b>	<b>\$298,986,562</b>	<b>(\$451,318)</b>	<b>(0.15%)</b>

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<b>G30 Capital Project Funds</b>						
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%
<b>Total Capital Project Funds</b>	<b>\$272,110,733</b>	<b>\$231,859,186</b>	<b>\$1,203,930,858</b>	<b>\$1,197,495,480</b>	<b>(\$6,435,378)</b>	<b>(0.53%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$4,490,768,107</b>	<b>\$4,619,121,078</b>	<b>\$6,201,161,258</b>	<b>\$6,254,424,777</b>	<b>\$53,263,519</b>	<b>0.86%</b>
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
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%
<b>Total Enterprise Funds</b>	<b>\$187,802,423</b>	<b>\$309,501,048</b>	<b>\$423,943,232</b>	<b>\$413,390,802</b>	<b>(\$10,552,430)</b>	<b>(2.49%)</b>
<b>G50 Internal Service Funds</b>						
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%
<b>Total Internal Service Funds</b>	<b>\$509,756,744</b>	<b>\$606,417,129</b>	<b>\$624,829,922</b>	<b>\$627,482,181</b>	<b>\$2,652,259</b>	<b>0.42%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$697,559,167</b>	<b>\$915,918,177</b>	<b>\$1,048,773,154</b>	<b>\$1,040,872,983</b>	<b>(\$7,900,171)</b>	<b>(0.75%)</b>

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<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
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%
<b>Total Trust Funds</b>	<b>\$497,094,323</b>	<b>\$559,026,904</b>	<b>\$558,309,811</b>	<b>\$569,167,811</b>	<b>\$10,858,000</b>	<b>1.94%</b>
<b>G70 Agency Funds</b>						
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	-
<b>Total Agency Funds</b>	<b>\$11,541,422</b>	<b>\$10,645,808</b>	<b>\$10,646,111</b>	<b>\$99,046,111</b>	<b>\$88,400,000</b>	<b>830.35%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$508,635,745</b>	<b>\$569,672,712</b>	<b>\$568,955,922</b>	<b>\$579,813,922</b>	<b>\$10,858,000</b>	<b>1.91%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,696,963,019</b>	<b>\$6,104,711,967</b>	<b>\$7,818,890,334</b>	<b>\$7,875,111,682</b>	<b>\$56,221,348</b>	<b>0.72%</b>
<b>Less: Internal Service Funds <sup>5</sup></b>	<b>(\$509,756,744)</b>	<b>(\$606,417,129)</b>	<b>(\$624,829,922)</b>	<b>(\$627,482,181)</b>	<b>(\$2,652,259)</b>	<b>0.42%</b>
<b>NET EXPENDITURES</b>	<b>\$5,187,206,275</b>	<b>\$5,498,294,838</b>	<b>\$7,194,060,412</b>	<b>\$7,247,629,501</b>	<b>\$53,569,089</b>	<b>0.74%</b>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

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