

FY 2009 Third Quarter Review

Attachment I – Schedules

FY 2009 THIRD QUARTER FUND STATEMENT FUND 001, GENERAL FUND

	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised (Carryover)	FY 2009 Revised (Fall Estimate)	FY 2009 Third Quarter Estimate	Inc/(Dec) Over Revised (Carryover)	% Increase/ (Decrease)
Beginning Balance ¹	\$184,198,079	\$90,129,511	\$158,215,308	\$161,392,634	\$161,392,634	\$3,177,326	2.01%
Revenue ²							
Real Property Taxes	\$1,975,114,074	\$2,046,377,538	\$2,046,898,739	\$2,046,898,739	\$2,046,898,739	\$0	0.00%
Personal Property Taxes ³	307,866,456	303,014,994	304,053,342	302,968,741	302,968,741	(1,084,601)	(0.36%)
General Other Local Taxes	474,030,041	498,010,954	498,010,954	451,141,504	451,141,504	(46,869,450)	(9.41%)
Permit, Fees & Regulatory Licenses	26,719,184	27,907,777	27,907,777	24,435,569	24,435,569	(3,472,208)	(12.44%)
Fines & Forfeitures	14,873,179	18,275,488	18,275,488	16,012,582	16,012,582	(2,262,906)	(12.38%)
Revenue from Use of Money & Property	81,578,187	32,268,252	32,268,252	32,423,732	32,423,732	155,480	0.48%
Charges for Services	57,965,028	62,469,561	62,469,561	61,700,313	61,969,163	(500,398)	(0.80%)
Revenue from the Commonwealth ³	312,433,381	295,945,009	312,860,140	308,860,140	312,229,397	(630,743)	(0.20%)
Revenue from the Federal Government	35,679,427	28,874,721	30,159,166	30,261,661	31,896,863	1,737,697	5.76%
Recovered Costs/Other Revenue	9,351,419	7,482,007	7,482,007	7,457,351	7,457,351	(24,656)	(0.33%)
Total Revenue	\$3,295,610,376	\$3,320,626,301	\$3,340,385,426	\$3,282,160,332	\$3,287,433,641	(\$52,951,785)	(1.59%)
Transfers In							
002 Revenue Stabilization Fund	\$0	\$0	\$0	\$0	\$18,742,740	\$18,742,740	-
105 Cable Communications	2,530,299	5,204,492	5,204,492	5,204,492	5,204,492	0	0.00%
144 Housing Trust Fund	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
302 Library Construction	0	0	0	0	1,912,794	1,912,794	-
303 County Construction	0	0	0	0	7,567,924	7,567,924	-
307 Pedestrian Walkway Improvements	0	0	0	0	12,626	12,626	-
311 County Bond Construction	0	0	0	0	2,500,000	2,500,000	-
312 Public Safety Construction	0	2,000,000	4,040,000	4,040,000	4,194,059	154,059	3.81%
503 Department of Vehicle Services	0	750,000	750,000	750,000	3,750,000	3,000,000	400.00%
505 Technology Infrastructure Services	0	100,000	100,000	100,000	100,000	0	0.00%
Total Transfers In	\$2,530,299	\$9,054,492	\$11,094,492	\$11,094,492	\$44,984,635	\$33,890,143	305.47%
Total Available	\$3,482,338,754	\$3,419,810,304	\$3,509,695,226	\$3,454,647,458	\$3,493,810,910	(\$15,884,316)	(0.45%)
Direct Expenditures							
Personnel Services	\$682,733,271	\$725,058,580	\$726,789,480	\$726,340,032	\$709,963,559	(\$16,825,921)	(2.32%)
Operating Expenses	361,735,824	362,268,912	428,100,708	428,497,539	419,739,658	(8,361,050)	(1.95%)
Recovered Costs	(42,478,956)	(55,539,793)	(55,539,793)	(55,539,793)	(56,177,266)	(637,473)	1.15%
Capital Equipment	3,068,841	999,425	2,085,485	2,138,102	1,540,252	(545,233)	(26.14%)
Fringe Benefits	195,912,862	203,476,199	203,626,199	203,626,199	203,626,199	0	0.00%
Total Direct Expenditures	\$1,200,971,842	\$1,236,263,323	\$1,305,062,079	\$1,305,062,079	\$1,278,692,402	(\$26,369,677)	(2.02%)

FY 2009 THIRD QUARTER FUND STATEMENT FUND 001, GENERAL FUND

	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised (Carryover)	FY 2009 Revised (Fall Estimate)	FY 2009 Third Quarter Estimate	Inc/(Dec) Over Revised (Carryover)	% Increase/ (Decrease)
Transfers Out							
090 Public School Operating	\$1,586,600,722	\$1,626,600,722	\$1,626,600,722	\$1,626,600,722	\$1,626,600,722	\$0	0.00%
100 County Transit Systems	34,667,083	35,867,083	35,867,083	35,867,083	33,377,083	(2,490,000)	(6.94%)
102 Federal/State Grant Fund	4,293,491	989,833	989,833	989,833	989,833	0	0.00%
103 Aging Grants & Programs	3,783,440	3,962,558	4,083,125	4,083,125	4,083,125	0	0.00%
104 Information Technology	12,360,015	7,380,258	13,521,805	13,521,805	17,021,805	3,500,000	25.88%
106 Fairfax-Falls Church Community Services Board	100,317,845	103,735,252	103,775,252	103,775,252	101,430,831	(2,344,421)	(2.26%)
110 Refuse Disposal	2,500,000	0	0	0	0	0	-
112 Energy Resource Recovery (ERR) Facility	1,491,162	0	1,559,549	1,559,549	1,559,549	0	0.00%
117 Alcohol Safety Action Program	0	0	27,046	27,046	27,046	0	0.00%
118 Consolidated Community Funding Pool	8,720,769	8,970,687	8,970,687	8,970,687	8,970,687	0	0.00%
119 Contributory Fund	13,385,396	13,553,053	13,823,053	13,823,053	13,823,053	0	0.00%
120 E-911 Fund	8,983,533	10,605,659	10,605,659	10,605,659	10,605,659	0	0.00%
141 Elderly Housing Programs	1,525,414	1,533,225	1,533,225	1,533,225	1,491,723	(41,502)	(2.71%)
200 County Debt Service	113,374,133	113,167,674	113,167,674	113,167,674	113,167,674	0	0.00%
201 School Debt Service	147,858,704	154,633,175	154,633,175	154,633,175	154,633,175	0	0.00%
303 County Construction	17,852,350	9,264,411	13,487,601	13,487,601	13,487,601	0	0.00%
309 Metro Operations & Construction	20,316,309	7,509,851	7,509,851	7,509,851	7,509,851	0	0.00%
311 County Bond Construction	500,000	0	0	0	0	0	-
312 Public Safety Construction	4,820,972	800,000	800,000	800,000	800,000	0	0.00%
317 Capital Renewal Construction	1,943,321	0	6,924,321	6,924,321	6,924,321	0	0.00%
340 Housing Assistance Program	514,625	515,000	695,000	695,000	695,000	0	0.00%
500 Retiree Health Benefits Fund	4,610,988	0	0	0	0	0	-
501 County Insurance Fund	16,639,903	14,340,933	14,340,933	14,340,933	19,572,497	5,231,564	36.48%
503 Department of Vehicle Services	0	0	0	0	4,000,000	4,000,000	-
504 Document Services Division	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	1,814,103	0	0	0	0	0	-
506 Health Benefits Trust Fund	8,200,000	0	0	0	0	0	-
Total Transfers Out	\$2,119,974,278	\$2,116,329,374	\$2,135,815,594	\$2,135,815,594	\$2,143,671,235	\$7,855,641	0.37%
Total Disbursements	\$3,320,946,120	\$3,352,592,697	\$3,440,877,673	\$3,440,877,673	\$3,422,363,637	(\$18,514,036)	(0.54%)
Total Ending Balance	\$161,392,634	\$67,217,607	\$68,817,553	\$13,769,785	\$71,447,273	\$2,629,720	3.82%
Less:							
Managed Reserve	\$67,667,293	\$67,051,854	\$68,817,553	\$68,817,553	\$68,447,273	(\$370,280)	(0.54%)
Reserve for Board consideration as part of the FY 2009 budget ⁴	22,462,218					0	-
Audit Adjustments ¹				3,177,326		0	-
FY 2009 Revenue Shortfall ²				(58,225,094)		0	-
Balances held in Reserve for FY 2010 ⁵					3,000,000	3,000,000	-
Total Available ⁵	\$71,263,123	\$165,753	\$0	\$0	\$0	\$0	-

FY 2009 THIRD QUARTER FUND STATEMENT FUND 001, GENERAL FUND

FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised (Carryover)	FY 2009 Revised (Fall Estimate)	FY 2009 Third Quarter Estimate	Inc/(Dec) Over Revised (Carryover)	% Increase/ (Decrease)
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¹ The *FY 2009 Revised Budget Plan* Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2008 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2009 Revised Beginning Balance reflects a net increase of \$3,177,326 based on an increase of \$1,251,908 in FY 2008 revenues and a decrease of \$1,925,418 in FY 2008 expenditures. Details of the FY 2008 audit adjustments are included in the FY 2009 Third Quarter Package. It should be noted that the \$3,177,326 resulting from the audit adjustments is utilized to balance the FY 2009 budget as part of the *FY 2009 Third Quarter Review*.

² *FY 2009 Revised Budget Plan* revenues reflect a net decrease of \$58,225,094 based on revised revenue estimates as of fall 2008 and as outlined by the County Executive in a memorandum to the Board of Supervisors on October 14, 2008. The FY 2009 Third Quarter Package 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. This reserve was utilized to balance the FY 2009 Adopted Budget Plan.

⁵ As a result of actions taken as part of the FY 2008 Carryover Review, funding was set aside in reserve in Agency 87, Unclassified Administrative Expenses, for future budget development as a result \$3.0 million has been identified to be carried forward and utilized to balance the FY 2010 budget.

FY 2009 THIRD QUARTER GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2009 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services							
01	Board of Supervisors	\$4,463,837	\$5,304,194	\$5,304,194	\$5,079,167	(\$225,027)	(4.24%)
02	Office of the County Executive	7,889,210	8,132,682	8,225,435	7,254,698	(970,737)	(11.80%)
04	Department of Cable Communications and Consumer Protection	1,315,307	1,499,402	1,777,632	1,693,932	(83,700)	(4.71%)
06	Department of Finance	9,127,435	9,404,083	9,627,031	9,334,939	(292,092)	(3.03%)
11	Department of Human Resources	6,977,627	7,136,940	7,156,626	6,891,853	(264,773)	(3.70%)
12	Department of Purchasing and Supply Management	5,105,963	5,557,931	5,575,680	5,562,504	(13,176)	(0.24%)
13	Office of Public Affairs	1,635,878	1,495,529	1,599,512	1,541,407	(58,105)	(3.63%)
15	Office of Elections	3,036,594	3,273,882	4,893,100	5,172,148	279,048	5.70%
17	Office of the County Attorney	6,247,616	6,574,774	6,624,501	6,601,564	(22,937)	(0.35%)
20	Department of Management and Budget	3,049,651	3,074,611	3,272,875	3,152,838	(120,037)	(3.67%)
37	Office of the Financial and Program Auditor	217,476	244,830	244,830	244,018	(812)	(0.33%)
41	Civil Service Commission	303,798	619,429	619,429	589,445	(29,984)	(4.84%)
57	Department of Tax Administration	24,231,757	24,567,021	25,139,242	24,420,421	(718,821)	(2.86%)
70	Department of Information Technology	27,897,778	28,507,281	32,042,336	31,301,239	(741,097)	(2.31%)
Total Legislative-Executive Functions / Central Services		\$101,499,927	\$105,392,589	\$112,102,423	\$108,840,173	(\$3,262,250)	(2.91%)
Judicial Administration							
80	Circuit Court and Records	\$10,259,129	\$10,626,213	\$10,841,378	\$10,564,018	(\$277,360)	(2.56%)
82	Office of the Commonwealth's Attorney	2,289,157	2,826,927	2,829,455	2,754,876	(74,579)	(2.64%)
85	General District Court	2,269,194	2,358,002	2,424,338	2,521,416	97,078	4.00%
91	Office of the Sheriff	19,236,208	21,113,880	22,695,118	22,377,557	(317,561)	(1.40%)
Total Judicial Administration		\$34,053,688	\$36,925,022	\$38,790,289	\$38,217,867	(\$572,422)	(1.48%)
Public Safety							
04	Department of Cable Communications and Consumer Protection	\$1,056,325	\$1,005,054	\$1,006,139	\$944,373	(\$61,766)	(6.14%)
31	Land Development Services	10,845,421	12,197,657	11,836,252	11,435,810	(400,442)	(3.38%)
81	Juvenile and Domestic Relations District Court	21,187,221	21,799,359	22,244,141	21,612,580	(631,561)	(2.84%)
90	Police Department	169,104,879	177,275,884	181,059,394	178,418,788	(2,640,606)	(1.46%)
91	Office of the Sheriff	41,401,782	41,951,872	42,371,534	41,834,656	(536,878)	(1.27%)
92	Fire and Rescue Department	165,635,104	174,525,858	180,112,611	175,546,029	(4,566,582)	(2.54%)
93	Office of Emergency Management	1,759,241	2,140,581	2,338,015	2,295,522	(42,493)	(1.82%)
Total Public Safety		\$410,989,973	\$430,896,265	\$440,968,086	\$432,087,758	(\$8,880,328)	(2.01%)
Public Works							
08	Facilities Management Department	\$47,662,074	\$49,899,054	\$53,755,162	\$53,236,572	(\$518,590)	(0.96%)
25	Business Planning and Support	428,973	432,805	432,805	404,754	(28,051)	(6.48%)
26	Office of Capital Facilities	11,456,300	11,272,316	11,472,316	11,432,670	(39,646)	(0.35%)
29	Stormwater Management	10,528,192	3,748,018	4,329,093	3,804,250	(524,843)	(12.12%)
87	Unclassified Administrative Expenses	465,903	503,925	503,925	503,925	0	0.00%
Total Public Works		\$70,541,442	\$65,856,118	\$70,493,301	\$69,382,171	(\$1,111,130)	(1.58%)

FY 2009 THIRD QUARTER GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2009 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Health and Welfare							
67	Department of Family Services	\$194,441,464	\$189,125,733	\$202,563,322	\$207,169,230	\$4,605,908	2.27%
68	Department of Administration for Human Services	11,145,317	11,186,203	11,561,249	11,238,886	(322,363)	(2.79%)
69	Department of Systems Management for Human Services	5,843,463	5,943,082	6,128,060	5,805,737	(322,323)	(5.26%)
71	Health Department	45,233,520	46,984,329	51,000,416	50,405,509	(594,907)	(1.17%)
73	Office to Prevent and End Homelessness	0	0	500,000	500,000	0	0.00%
Total Health and Welfare		\$256,663,764	\$253,239,347	\$271,753,047	\$275,119,362	\$3,366,315	1.24%
Parks, Recreation and Libraries							
50	Department of Community and Recreation Services	\$22,343,946	\$23,060,220	\$24,934,369	\$24,285,949	(\$648,420)	(2.60%)
51	Fairfax County Park Authority	26,014,663	26,630,847	27,295,497	26,177,921	(1,117,576)	(4.09%)
52	Fairfax County Public Library	31,981,357	33,109,573	34,272,504	33,427,476	(845,028)	(2.47%)
Total Parks, Recreation and Libraries		\$80,339,966	\$82,800,640	\$86,502,370	\$83,891,346	(\$2,611,024)	(3.02%)
Community Development							
16	Economic Development Authority	\$6,643,270	\$6,744,883	\$6,744,883	\$6,610,090	(\$134,793)	(2.00%)
31	Land Development Services	14,513,426	15,836,888	16,826,503	16,311,917	(514,586)	(3.06%)
35	Department of Planning and Zoning	11,067,964	11,609,727	12,536,115	12,059,226	(476,889)	(3.80%)
36	Planning Commission	690,597	775,965	776,217	758,275	(17,942)	(2.31%)
38	Department of Housing and Community Development	7,240,811	6,557,645	7,000,141	6,750,863	(249,278)	(3.56%)
39	Office of Human Rights and Equity Programs	1,120,470	1,970,110	1,984,463	1,939,904	(44,559)	(2.25%)
40	Department of Transportation	7,404,160	8,339,956	11,741,352	11,544,827	(196,525)	(1.67%)
Total Community Development		\$48,680,698	\$51,835,174	\$57,609,674	\$55,975,102	(\$1,634,572)	(2.84%)
Nondepartmental							
87	Unclassified Administrative Expenses	\$0	\$3,500,000	\$19,909,053	\$8,244,787	(\$11,664,266)	(58.59%)
89	Employee Benefits	198,202,384	205,818,168	206,933,836	206,933,836	0	0.00%
Total Nondepartmental		\$198,202,384	\$209,318,168	\$226,842,889	\$215,178,623	(\$11,664,266)	(5.14%)
Total General Fund Direct Expenditures		\$1,200,971,842	\$1,236,263,323	\$1,305,062,079	\$1,278,692,402	(\$26,369,677)	(2.02%)

FY 2009 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Actual ¹	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan ^{1,2}	FY 2009 Third Quarter Estimate ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
G00 General Fund Group						
001 General Fund	\$1,200,971,842	\$1,236,263,323	\$1,305,062,083	\$1,278,692,402	(\$26,369,681)	(2.02%)
G10 Special Revenue Funds						
090 Public School Operating	\$2,101,368,708	\$2,163,045,220	\$2,245,972,785	\$2,228,802,028	(\$17,170,757)	(0.76%)
100 County Transit Systems	51,228,178	66,013,722	87,962,904	85,261,041	(2,701,863)	(3.07%)
102 Federal/State Grant Fund	70,370,202	67,035,439	130,272,163	137,309,848	7,037,685	5.40%
103 Aging Grants & Programs	6,902,841	7,546,229	10,403,448	10,410,173	6,725	0.06%
104 Information Technology	17,538,453	19,104,720	54,442,887	57,942,887	3,500,000	6.43%
105 Cable Communications	7,262,996	9,383,747	17,098,140	17,089,664	(8,476)	(0.05%)
106 Fairfax-Falls Church Community Services Board	146,628,362	149,810,072	153,770,163	153,158,509	(611,654)	(0.40%)
108 Leaf Collection	1,985,522	2,315,676	2,842,376	2,842,376	0	0.00%
109 Refuse Collection and Recycling Operations	20,004,782	21,387,830	22,552,295	22,665,690	113,395	0.50%
110 Refuse Disposal	57,690,357	68,008,036	73,796,439	73,787,216	(9,223)	(0.01%)
111 Reston Community Center	6,935,924	8,901,593	11,115,940	11,108,351	(7,589)	(0.07%)
112 Energy Resource Recovery (ERR) Facility	32,407,337	37,813,560	39,462,133	39,460,913	(1,220)	(0.00%)
113 McLean Community Center	4,383,001	4,683,670	5,264,804	5,258,916	(5,888)	(0.11%)
114 I-95 Refuse Disposal	15,627,640	8,461,953	23,425,819	23,422,265	(3,554)	(0.02%)
115 Burgundy Village Community Center	26,894	45,295	45,295	45,295	0	0.00%
116 Integrated Pest Management Program	2,327,384	2,786,342	2,979,051	2,976,195	(2,856)	(0.10%)
118 Consolidated Community Funding Pool	8,829,074	8,970,687	9,103,600	9,103,600	0	0.00%
119 Contributory Fund	13,482,988	13,553,053	13,823,053	13,823,053	0	0.00%
120 E-911 Fund	31,211,845	39,181,156	50,413,109	50,413,110	1	0.00%
121 Dulles Rail Phase I Transportation Improvement District	0	7,000,000	13,350,000	26,000,000	12,650,000	94.76%
124 County & Regional Transportation Projects	0	111,700,000	111,700,000	74,065,336	(37,634,664)	(33.69%)
141 Elderly Housing Programs	3,457,279	3,488,334	4,260,258	3,933,994	(326,264)	(7.66%)
142 Community Development Block Grant	6,091,719	6,162,472	12,672,817	15,480,118	2,807,301	22.15%
143 Homeowner and Business Loan Programs	3,493,404	1,830,617	7,241,319	8,287,475	1,046,156	14.45%
144 Housing Trust Fund	2,294,282	1,850,000	8,099,674	7,449,673	(650,001)	(8.03%)
145 HOME Investment Partnerships Grant	2,263,827	2,439,575	8,704,675	8,704,674	(1)	(0.00%)
191 School Food & Nutrition Services	65,803,765	74,853,418	74,279,132	74,279,132	0	0.00%
192 School Grants & Self Supporting	70,055,561	57,635,065	88,441,158	88,991,139	549,981	0.62%
193 School Adult & Community Education	10,892,789	11,746,176	12,904,635	12,912,634	7,999	0.06%
Total Special Revenue Funds	\$2,760,565,114	\$2,976,753,657	\$3,296,400,072	\$3,264,985,305	(\$31,414,767)	(0.95%)
G20 Debt Service Funds						
200/201 Consolidated Debt Service	\$269,424,364	\$277,765,785	\$282,061,492	\$281,503,678	(\$557,814)	(0.20%)
Total Debt Service Funds	\$269,424,364	\$277,765,785	\$282,061,492	\$281,503,678	(\$557,814)	(0.20%)

FY 2009 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Actual ¹	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan ^{1,2}	FY 2009 Third Quarter Estimate ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G30 Capital Project Funds						
300 Countywide Roadway Improvement Fund	\$10,479	\$0	\$0	\$0	\$0	-
301 Contributed Roadway Improvement Fund	2,918,146	3,925,677	41,602,881	41,602,881	0	0.00%
302 Library Construction	7,438,877	1,046,925	38,547,271	36,634,476	(1,912,795)	(4.96%)
303 County Construction	26,259,774	14,894,746	77,622,217	69,840,436	(7,781,781)	(10.03%)
304 Transportation Improvements	13,105,500	0	153,670,305	153,670,305	0	0.00%
306 Northern Virginia Regional Park Authority	2,500,000	2,596,839	3,600,000	3,600,000	0	0.00%
307 Pedestrian Walkway Improvements	1,278,569	0	5,573,207	5,560,582	(12,625)	(0.23%)
309 Metro Operations & Construction	39,674,452	39,533,446	31,033,446	68,668,110	37,634,664	121.27%
310 Storm Drainage Bond Construction	0	0	0	0	0	-
311 County Bond Construction	27,906,698	0	97,665,675	95,165,675	(2,500,000)	(2.56%)
312 Public Safety Construction	58,976,249	800,000	160,266,079	157,112,020	(3,154,059)	(1.97%)
314 Neighborhood Improvement Program	13,895	0	347,024	347,024	0	0.00%
315 Commercial Revitalization Program	1,052,186	0	4,421,752	4,421,752	0	0.00%
316 Pro Rata Share Drainage Construction	4,499,900	0	16,088,483	16,518,033	429,550	2.67%
317 Capital Renewal Construction	7,051,103	6,924,321	30,850,272	30,850,272	0	0.00%
318 Stormwater Management Program	17,995,219	22,800,000	50,217,927	50,217,927	0	0.00%
319 The Penny for Affordable Housing Fund	24,696,722	22,800,000	24,313,397	25,213,397	900,000	3.70%
340 Housing Assistance Program	3,490,854	515,000	10,028,707	10,127,706	98,999	0.99%
341 Housing General Obligation Bond Construction	0	0	0	0	0	-
370 Park Authority Bond Construction	21,570,303	0	33,336,944	100,059,800	66,722,856	200.15%
390 School Construction	149,307,406	167,997,005	404,125,361	403,956,923	(168,438)	(0.04%)
Total Capital Project Funds	\$409,746,332	\$283,833,959	\$1,183,310,948	\$1,273,567,319	\$90,256,371	7.63%
TOTAL GOVERNMENTAL FUNDS	\$4,640,707,652	\$4,774,616,724	\$6,066,834,595	\$6,098,748,704	\$31,914,109	0.53%
PROPRIETARY FUNDS						
G40 Enterprise Funds						
401 Sewer Operation and Maintenance	\$79,574,336	\$88,344,501	\$89,505,369	\$89,451,573	(\$53,796)	(0.06%)
402 Sewer Construction Improvements	19,154,625	23,500,000	44,934,432	44,934,433	1	0.00%
403 Sewer Bond Parity Debt Service	6,606,350	10,649,456	10,649,456	10,649,456	0	0.00%
407 Sewer Bond Subordinate Debt Service	21,685,263	23,051,559	23,051,559	23,051,559	0	0.00%
408 Sewer Bond Construction	14,105,904	74,000,000	127,829,433	127,829,433	0	0.00%
Total Enterprise Funds	\$141,126,478	\$219,545,516	\$295,970,249	\$295,916,454	(\$53,795)	(0.02%)

FY 2009 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Actual ¹	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan ^{1,2}	FY 2009 Third Quarter Estimate ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G50 Internal Service Funds						
500 Retiree Health Benefits Fund ³	\$5,490,107	\$0	\$0	\$0	\$0	-
501 County Insurance Fund	21,603,357	16,306,585	16,306,585	18,962,345	2,655,760	16.29%
503 Department of Vehicle Services	71,432,631	88,319,495	105,231,549	98,231,550	(6,999,999)	(6.65%)
504 Document Services Division	7,078,234	7,790,459	9,474,763	9,474,763	0	0.00%
505 Technology Infrastructure Services	28,476,498	29,245,554	31,675,877	31,675,877	0	0.00%
506 Health Benefits Trust Fund	93,140,226	98,453,021	121,313,556	121,313,556	0	0.00%
590 School Insurance Fund	11,587,634	15,984,886	18,851,456	18,851,456	0	0.00%
591 School Health Benefits Trust	227,111,163	312,815,685	306,568,386	295,868,386	(10,700,000)	(3.49%)
592 School Central Procurement	12,595,000	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$478,514,850	\$582,915,685	\$623,422,172	\$608,377,933	(\$15,044,239)	(2.41%)
TOTAL PROPRIETARY FUNDS	\$619,641,328	\$802,461,201	\$919,392,421	\$904,294,387	(\$15,098,034)	(1.64%)
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Employees Retirement Trust Fund	\$57,201,047	\$63,895,782	\$63,898,650	\$65,497,656	\$1,599,006	2.50%
601 Fairfax County Employees' Retirement Trust Fund	169,780,839	182,721,132	182,734,515	200,529,874	17,795,359	9.74%
602 Police Retirement Trust Fund	46,133,728	51,268,032	51,270,900	53,869,906	2,599,006	5.07%
603 OPEB Trust Fund	5,080,728	6,290,457	6,290,457	12,690,457	6,400,000	101.74%
691 Educational Employees' Retirement	158,817,726	177,049,927	170,527,894	170,527,894	0	0.00%
692 Public School OPEB Trust Fund	18,120,364	0	0	25,910,000	25,910,000	-
Total Trust Funds	\$455,134,432	\$481,225,330	\$474,722,416	\$529,025,787	\$54,303,371	11.44%
G70 Agency Funds						
700 Route 28 Taxing District	\$11,582,274	\$13,351,114	\$13,353,431	\$13,353,431	\$0	0.00%
TOTAL FIDUCIARY FUNDS	\$466,716,706	\$494,576,444	\$488,075,847	\$542,379,218	\$54,303,371	11.13%
TOTAL APPROPRIATED FUNDS	\$5,727,065,686	\$6,071,654,369	\$7,474,302,863	\$7,545,422,309	\$71,119,446	0.95%
Less: Internal Service Funds ⁴	(\$478,514,850)	(\$582,915,685)	(\$623,422,172)	(\$608,377,933)	\$15,044,239	(2.41%)
NET EXPENDITURES	\$5,248,550,836	\$5,488,738,684	\$6,850,880,691	\$6,937,044,376	\$86,163,685	1.26%

¹ The FY 2008 Actuals reflect audit adjustments as included in the FY 2008 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2009 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 2008 Audit Package - Attachment VI for further details.

² The FY 2009 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 2009 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2010 Advertised Budget Plan to present the most current information at that time.

³ As part of the FY 2009 Adopted Budget Plan, all activity in Fund 500, Retiree Health Benefits, was transferred to Fund 603, OPEB Trust Fund, in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEB). The balance remaining in Fund 500 at the end of FY 2008 was moved to Fund 603 as part of the FY 2008 Carryover Review.

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

FY 2009 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2009 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
G10 Special Revenue Funds						
117 Alcohol Safety Action Program	\$1,776,981	\$1,800,737	\$1,800,737	\$1,800,737	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
G70 Agency Funds						
703 Northern Virginia Regional Identification System	\$99,502	\$40,648	\$40,648	\$40,648	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
H94 Other Housing Funds						
940 FCRHA General Operating	\$2,933,261	\$3,240,490	\$3,288,882	\$3,404,259	\$115,377	3.51%
941 Fairfax County Rental Program	4,269,281	4,060,253	4,396,648	4,396,648	0	0.00%
945 Non-County Appropriated Rehabilitation Loan	29	15,000	16,467	16,467	0	0.00%
946 FCRHA Revolving Development	2,687,726	0	4,190,791	4,190,791	0	0.00%
948 FCRHA Private Financing	1,544,874	858,035	4,110,605	4,110,605	0	0.00%
949 Internal Service Fund	3,730,848	3,483,775	3,800,000	3,800,000	0	0.00%
950 Housing Partnerships	1,252,246	974,351	1,028,614	1,316,614	288,000	28.00%
965 Housing Grants Fund	192,898	0	455,920	455,920	0	0.00%
Total Other Housing Funds	\$16,611,163	\$12,631,904	\$21,287,927	\$21,691,304	\$403,377	1.89%
H96 Annual Contribution Contract						
966 Section 8 Annual Contribution	\$39,358,024	\$40,960,248	\$40,443,304	\$42,320,072	\$1,876,768	4.64%
967 Public Housing, Projects Under Management	7,910,515	7,219,742	8,128,412	8,779,699	651,287	8.01%
969 Public Housing, Projects Under Modernization	1,693,601	0	3,998,861	3,998,861	0	0.00%
Total Annual Contribution Contract	\$48,962,140	\$48,179,990	\$52,570,577	\$55,098,632	\$2,528,055	4.81%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$65,573,303	\$60,811,894	\$73,858,504	\$76,789,936	\$2,931,432	3.97%

FY 2009 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2009 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FAIRFAX COUNTY PARK AUTHORITY						
P17 Special Revenue - Park Authority						
170 Park Revenue Fund	\$36,706,724	\$38,613,265	\$38,613,265	\$38,613,265	\$0	0.00%
P37 Capital Projects - Park Authority						
371 Park Capital Improvement Fund	\$2,022,191	\$0	\$20,235,883	\$20,235,883	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$38,728,915	\$38,613,265	\$58,849,148	\$58,849,148	\$0	0.00%
TOTAL NON-APPROPRIATED FUNDS	\$106,178,701	\$101,266,544	\$134,549,037	\$137,480,469	\$2,931,432	2.18%

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.