

# FY 2006 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Final - April 24, 2006

Fund Type/ Fund	FY 2005 Actual <sup>1,2</sup>	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan <sup>2</sup>	FY 2006 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>GOVERNMENTAL FUNDS</b>						
<b>G00 General Fund</b>						
001 General Fund	\$1,005,416,959	\$1,083,966,875	\$1,123,027,651	\$1,127,008,824	\$3,981,173	0.35%
<b>G10 Special Revenue Funds</b>						
090 Public School Operating	\$1,736,662,700	\$1,879,137,412	\$1,980,853,631	\$1,951,226,783	(\$29,626,848)	(1.50%)
100 County Transit Systems	31,674,086	35,492,886	50,388,164	61,983,422	11,595,258	23.01%
102 Federal/State Grant Fund	61,580,639	69,797,910	157,850,678	170,885,044	13,034,366	8.26%
103 Aging Grants and Programs	4,746,290	5,199,576	6,701,155	6,890,767	189,612	2.83%
104 Information Technology	13,571,274	13,611,574	38,146,404	43,065,098	4,918,694	12.89%
105 Cable Communications	4,747,570	8,207,102	26,010,900	26,010,900	0	0.00%
106 Community Services Board	120,556,211	126,643,645	132,552,855	132,306,299	(246,556)	(0.19%)
108 Leaf Collection	1,405,622	1,670,108	1,685,460	1,908,555	223,095	13.24%
109 Refuse Collection & Recycling Ops	16,203,746	17,489,150	18,072,818	18,638,156	565,338	3.13%
110 Refuse Disposal	53,539,430	61,725,708	64,117,449	64,117,449	0	0.00%
111 Reston Community Center	5,402,866	6,210,922	7,175,411	7,933,193	757,782	10.56%
112 Energy Resource Recovery Facility	31,899,935	36,414,668	36,514,704	38,136,219	1,621,515	4.44%
113 McLean Community Center	3,250,510	3,748,474	4,517,833	4,833,563	315,730	6.99%
114 I-95 Refuse Disposal	11,119,838	7,501,799	39,143,298	39,143,298	0	0.00%
115 Burgundy Village Community Center	35,747	43,092	43,092	50,092	7,000	16.24%
116 Integrated Pest Management Program	1,425,347	2,433,786	2,554,620	2,554,620	0	0.00%
118 Consolidated Community Funding Pool	6,653,138	7,470,111	7,733,636	7,733,636	0	0.00%
119 Contributory Fund	9,862,349	10,528,301	11,053,301	12,103,301	1,050,000	9.50%
120 E-911 Fund	27,777,731	36,500,724	42,357,339	42,357,339	0	0.00%
141 Elderly Housing Programs	3,144,260	3,307,057	3,664,141	3,664,141	0	0.00%
142 Community Development Block Grant	9,919,718	7,310,000	16,898,006	16,898,006	0	0.00%
143 Homeowner and Business Loan Prgms	873,220	1,743,567	7,393,280	7,393,280	0	0.00%
144 Housing Trust Fund	1,938,006	1,685,061	25,033,643	25,033,643	0	0.00%
145 HOME Investment Partnership Grant	682,620	2,616,315	11,199,902	11,199,902	0	0.00%
191 School Food & Nutrition Services	57,334,072	69,494,037	70,304,013	70,304,013	0	0.00%
192 School Grants & Self Supporting	57,344,969	61,395,660	88,368,105	90,405,922	2,037,817	2.31%
193 School Adult & Community Education	10,715,884	11,085,684	12,300,610	12,355,210	54,600	0.44%
<b>Total Special Revenue Funds</b>	<b>\$2,284,067,778</b>	<b>\$2,488,464,329</b>	<b>\$2,862,634,448</b>	<b>\$2,869,131,851</b>	<b>\$6,497,403</b>	<b>0.23%</b>
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$228,645,688	\$240,054,157	\$240,054,157	\$240,054,157	\$0	0.00%
<b>Total Debt Service Funds</b>	<b>\$228,645,688</b>	<b>\$240,054,157</b>	<b>\$240,054,157</b>	<b>\$240,054,157</b>	<b>\$0</b>	<b>0.00%</b>

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<b>G30 Capital Project Funds</b>						
300 Countywide Roadway Improvement	\$1,997,680	\$0	\$1,774,833	\$1,928,112	\$153,279	8.64%
301 Contributed Roadway Improvement	4,807,940	2,931,305	34,727,169	34,827,169	100,000	0.29%
302 Library Construction	133,439	11,142,882	20,286,154	23,171,154	2,885,000	14.22%
303 County Construction	15,698,027	17,632,887	75,487,293	86,237,293	10,750,000	14.24%
304 Primary & Secondary Rd Bond Construction	7,138,818	1,000,000	61,841,303	62,817,303	976,000	1.58%
306 No VA Regional Park Authority	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
307 Sidewalk Construction	1,390,872	300,000	6,972,881	6,924,302	(48,579)	(0.70%)
308 Public Works Construction	4,834,918	2,285,000	10,799,083	10,820,347	21,264	0.20%
309 Metro Operations & Construction	28,128,920	47,692,238	19,892,541	19,892,541	0	0.00%
310 Storm Drainage Bond Construction	607,898	0	2,612,912	2,612,912	0	0.00%
311 County Bond Construction	2,303,535	18,171,000	73,867,759	78,559,469	4,691,710	6.35%
312 Public Safety Construction	32,193,126	18,207,500	210,805,323	211,705,323	900,000	0.43%
313 Trail Construction	317,113	0	210,503	210,503	0	0.00%
314 Neighborhood Improvement Program	59,094	0	376,044	376,044	0	0.00%
315 Commercial Revitalization Program	2,992,326	0	4,385,036	4,385,036	0	0.00%
316 Pro Rata Share Drainage Construction	1,735,092	0	24,557,871	26,557,871	2,000,000	8.14%
317 Capital Renewal Construction	0	7,182,000	8,672,535	18,116,535	9,444,000	108.90%
318 Stormwater Management Program	0	17,900,000	17,900,000	17,900,000	0	0.00%
319 The Penny for Affordable Housing Fund	0	17,900,000	17,900,000	58,500,000	40,600,000	226.82%
340 Housing Assistance Program	1,410,139	935,000	15,408,344	15,408,344	0	0.00%
341 Housing G O Bond Construction	28,895	0	13,657	13,657	0	0.00%
370 Park Authority Bond Construction	13,958,589	0	85,251,978	85,251,978	0	0.00%
390 School Construction	144,507,956	124,449,882	507,157,476	557,448,910	50,291,434	9.92%
<b>Total Capital Project Funds</b>	<b>\$266,744,377</b>	<b>\$290,229,694</b>	<b>\$1,203,400,695</b>	<b>\$1,326,164,803</b>	<b>\$122,764,108</b>	<b>10.20%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$3,784,874,802</b>	<b>\$4,102,715,055</b>	<b>\$5,429,116,951</b>	<b>\$5,562,359,635</b>	<b>\$133,242,684</b>	<b>2.45%</b>
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
401 Sewer Operations and Maintenance	\$66,489,716	\$75,363,821	\$79,323,979	\$79,323,979	\$0	0.00%
402 Sewer Construction Improvements	52,237,841	45,807,900	80,754,172	67,754,172	(13,000,000)	(16.10%)
403 Sewer Bond Parity Debt Service	8,566,756	7,261,540	6,622,770	6,622,770	0	0.00%
406 Sewer Bond Debt Reserve	614,090	0	0	0	0	-
407 Sewer Bond Subordinate Debt	21,635,055	21,708,356	21,708,356	21,708,356	0	0.00%
408 Sewer Bond Construction	4,648,888	0	12,951,986	12,951,986	0	0.00%
<b>Total Enterprise Funds</b>	<b>\$154,192,346</b>	<b>\$150,141,617</b>	<b>\$201,361,263</b>	<b>\$188,361,263</b>	<b>(\$13,000,000)</b>	<b>(6.46%)</b>

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<b>G50 Internal Service Funds</b>						
500 Retiree Health Benefits	\$3,516,024	\$3,935,735	\$4,419,735	\$4,419,735	\$0	0.00%
501 County Insurance Fund	13,567,744	13,777,596	13,777,596	16,662,322	2,884,726	20.94%
503 Department of Vehicle Services	55,497,334	55,972,864	67,899,626	74,345,192	6,445,566	9.49%
504 Document Services Division	6,811,355	7,309,205	7,360,143	8,353,427	993,284	13.50%
505 Technology Infrastructure Services	23,633,002	25,768,007	28,499,700	33,199,700	4,700,000	16.49%
506 Health Benefits Trust	57,686,636	72,188,007	80,516,037	80,516,037	0	0.00%
590 School Insurance Fund	9,727,087	12,293,316	12,314,059	12,314,059	0	0.00%
591 School Health Benefits Trust	172,457,852	233,761,443	245,889,259	245,889,259	0	0.00%
592 School Central Procurement	11,374,217	14,000,000	14,000,000	14,000,000	0	0.00%
<b>Total Internal Service Funds</b>	<b>\$354,271,251</b>	<b>\$439,006,173</b>	<b>\$474,676,155</b>	<b>\$489,699,731</b>	<b>\$15,023,576</b>	<b>3.17%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$508,463,597</b>	<b>\$589,147,790</b>	<b>\$676,037,418</b>	<b>\$678,060,994</b>	<b>\$2,023,576</b>	<b>0.30%</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
600 Uniformed Retirement	\$37,837,865	\$47,169,783	\$47,395,003	\$48,795,003	\$1,400,000	2.95%
601 Fairfax County Employees' Retirement	120,253,246	134,550,048	135,569,320	140,669,320	5,100,000	3.76%
602 Police Retirement	35,682,512	40,419,908	40,677,359	42,577,359	1,900,000	4.67%
691 Educational Employees' Retirement	127,571,251	151,825,260	147,846,859	147,846,859	0	0.00%
<b>Total Trust Funds</b>	<b>\$321,344,874</b>	<b>\$373,964,999</b>	<b>\$371,488,541</b>	<b>\$379,888,541</b>	<b>\$8,400,000</b>	<b>2.26%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$6,909,451	\$9,260,099	\$9,260,099	\$9,260,099	\$0	0.00%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$328,254,325</b>	<b>\$383,225,098</b>	<b>\$380,748,640</b>	<b>\$389,148,640</b>	<b>\$8,400,000</b>	<b>2.21%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$4,621,592,724</b>	<b>\$5,075,087,943</b>	<b>\$6,485,903,009</b>	<b>\$6,629,569,269</b>	<b>\$143,666,260</b>	<b>2.22%</b>
<b>Less: Internal Service Funds<sup>3</sup></b>	<b>(\$354,271,251)</b>	<b>(\$439,006,173)</b>	<b>(\$474,676,155)</b>	<b>(\$489,699,731)</b>	<b>(\$15,023,576)</b>	<b>3.17%</b>
<b>NET EXPENDITURES</b>	<b>\$4,267,321,473</b>	<b>\$4,636,081,770</b>	<b>\$6,011,226,854</b>	<b>\$6,139,869,538</b>	<b>\$128,642,684</b>	<b>2.14%</b>

<sup>1</sup> The FY 2005 Actuals reflect audit adjustments as included in the FY 2005 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2006 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 Fund 100, County Transit Systems, Fund 303, General County Construction, Fund 316, Pro Rata Share Drainage Construction, Fund 370, Park Authority Bond Construction, Fund 400, Sewer Bond Revenue, Fund 401, Sewer Bond Operations and Maintenance, Fund 407, Sewer Bond Subordinate Obligation, Fund 504, Document Services Division, and for Fairfax County Redevelopment and Housing Authority Funds (FCRHA) were previously reflected in the FY 2007 Advertised Budget Plan. Adjustments for the funds listed above were not included pending final reconciliation of adjustments. Please refer to the FY 2005 Audit Package - Attachment VI for further details.

<sup>2</sup> The FY 2005 Actuals reflect audit adjustments for the Fairfax County Public Schools and the FY 2006 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 2006 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2007 Advertised Budget Plan to present the most current information at that time.

<sup>3</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.