

## FY 2009 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2008 Actual <sup>1</sup>	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan <sup>1,2</sup>	FY 2009 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	\$1,200,971,842	\$1,236,263,323	\$1,305,062,083	\$1,278,692,402	(\$26,369,681)	(2.02%)
<b>G10 Special Revenue Funds</b>						
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%
<b>Total Special Revenue Funds</b>	<b>\$2,760,565,114</b>	<b>\$2,976,753,657</b>	<b>\$3,296,400,072</b>	<b>\$3,264,985,305</b>	<b>(\$31,414,767)</b>	<b>(0.95%)</b>
<b>G20 Debt Service Funds</b>						
200/201 Consolidated Debt Service	\$269,424,364	\$277,765,785	\$282,061,492	\$281,503,678	(\$557,814)	(0.20%)
<b>Total Debt Service Funds</b>	<b>\$269,424,364</b>	<b>\$277,765,785</b>	<b>\$282,061,492</b>	<b>\$281,503,678</b>	<b>(\$557,814)</b>	<b>(0.20%)</b>

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<b>G30 Capital Project Funds</b>						
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%)
<b>Total Capital Project Funds</b>	<b>\$409,746,332</b>	<b>\$283,833,959</b>	<b>\$1,183,310,948</b>	<b>\$1,273,567,319</b>	<b>\$90,256,371</b>	<b>7.63%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$4,640,707,652</b>	<b>\$4,774,616,724</b>	<b>\$6,066,834,595</b>	<b>\$6,098,748,704</b>	<b>\$31,914,109</b>	<b>0.53%</b>
<b>PROPRIETARY FUNDS</b>						
<b>G40 Enterprise Funds</b>						
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%
<b>Total Enterprise Funds</b>	<b>\$141,126,478</b>	<b>\$219,545,516</b>	<b>\$295,970,249</b>	<b>\$295,916,454</b>	<b>(\$53,795)</b>	<b>(0.02%)</b>

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<b>G50 Internal Service Funds</b>						
500 Retiree Health Benefits Fund <sup>3</sup>	\$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%
<b>Total Internal Service Funds</b>	<b>\$478,514,850</b>	<b>\$582,915,685</b>	<b>\$623,422,172</b>	<b>\$608,377,933</b>	<b>(\$15,044,239)</b>	<b>(2.41%)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$619,641,328</b>	<b>\$802,461,201</b>	<b>\$919,392,421</b>	<b>\$904,294,387</b>	<b>(\$15,098,034)</b>	<b>(1.64%)</b>
<b>FIDUCIARY FUNDS</b>						
<b>G60 Trust Funds</b>						
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	-
<b>Total Trust Funds</b>	<b>\$455,134,432</b>	<b>\$481,225,330</b>	<b>\$474,722,416</b>	<b>\$529,025,787</b>	<b>\$54,303,371</b>	<b>11.44%</b>
<b>G70 Agency Funds</b>						
700 Route 28 Taxing District	\$11,582,274	\$13,351,114	\$13,353,431	\$13,353,431	\$0	0.00%
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$466,716,706</b>	<b>\$494,576,444</b>	<b>\$488,075,847</b>	<b>\$542,379,218</b>	<b>\$54,303,371</b>	<b>11.13%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,727,065,686</b>	<b>\$6,071,654,369</b>	<b>\$7,474,302,863</b>	<b>\$7,545,422,309</b>	<b>\$71,119,446</b>	<b>0.95%</b>
<b>Less: Internal Service Funds <sup>4</sup></b>	<b>(\$478,514,850)</b>	<b>(\$582,915,685)</b>	<b>(\$623,422,172)</b>	<b>(\$608,377,933)</b>	<b>\$15,044,239</b>	<b>(2.41%)</b>
<b>NET EXPENDITURES</b>	<b>\$5,248,550,836</b>	<b>\$5,488,738,684</b>	<b>\$6,850,880,691</b>	<b>\$6,937,044,376</b>	<b>\$86,163,685</b>	<b>1.26%</b>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

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