

**FY 2006 Third Quarter Review**

**Attachment I – Schedules**

# FY 2006 THIRD QUARTER FUND STATEMENT

## FUND 001, GENERAL FUND

	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan <sup>1,2</sup>	FY 2006 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Beginning Balance</b>	<b>\$152,344,354</b>	<b>\$92,692,144</b>	<b>\$177,532,148</b>	<b>\$177,532,148</b>	<b>\$0</b>	<b>0.00%</b>
<b>Revenue</b>						
Real Property Taxes	\$1,637,904,220	\$1,776,082,251	\$1,770,769,093	\$1,770,769,093	\$0	0.00%
Personal Property Taxes <sup>3</sup>	279,896,351	279,834,310	290,197,763	295,455,540	5,257,777	1.81%
General Other Local Taxes	463,173,399	461,103,072	488,490,766	490,131,510	1,640,744	0.34%
Permit, Fees & Regulatory Licenses	27,961,574	32,543,251	32,108,389	32,108,389	0	0.00%
Fines & Forfeitures	15,523,328	12,276,152	14,972,768	14,972,768	0	0.00%
Revenue from Use of Money & Property	30,198,542	41,615,533	65,080,993	65,080,993	0	0.00%
Charges for Services	47,537,672	49,458,631	52,715,205	53,588,886	873,681	1.66%
Revenue from the Commonwealth <sup>3</sup>	277,943,784	283,562,948	284,958,433	280,980,797	(3,977,636)	(1.40%)
Revenue from the Federal Government	46,015,530	43,189,067	44,044,014	46,276,646	2,232,632	5.07%
Recovered Costs/Other Revenue	7,247,017	6,591,348	6,819,695	7,747,678	927,983	13.61%
<b>Total Revenue</b>	<b>\$2,833,401,417</b>	<b>\$2,986,256,563</b>	<b>\$3,050,157,119</b>	<b>\$3,057,112,300</b>	<b>\$6,955,181</b>	<b>0.23%</b>
<b>Transfers In</b>						
105 Cable Communications	\$1,666,444	\$2,104,307	\$2,104,307	\$2,104,307	\$0	0.00%
503 Department of Vehicle Services	0	500,000	500,000	500,000	0	0.00%
<b>Total Transfers In</b>	<b>\$1,666,444</b>	<b>\$2,604,307</b>	<b>\$2,604,307</b>	<b>\$2,604,307</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Available</b>	<b>\$2,987,412,215</b>	<b>\$3,081,553,014</b>	<b>\$3,230,293,574</b>	<b>\$3,237,248,755</b>	<b>\$6,955,181</b>	<b>0.22%</b>
<b>Direct Expenditures</b>						
Personnel Services	\$552,870,544	\$624,269,098	\$625,240,465	\$620,799,080	(\$4,441,385)	(0.71%)
Operating Expenses	334,701,481	321,406,786	358,398,781	378,550,342	20,151,561	5.62%
Recovered Costs	(40,728,584)	(40,894,463)	(41,234,128)	(50,096,410)	(8,862,282)	21.49%
Capital Equipment	5,591,389	2,708,937	4,141,952	4,159,957	18,005	0.43%
Fringe Benefits	152,982,129	176,476,517	176,480,581	173,595,855	(2,884,726)	(1.63%)
<b>Total Direct Expenditures</b>	<b>\$1,005,416,959</b>	<b>\$1,083,966,875</b>	<b>\$1,123,027,651</b>	<b>\$1,127,008,824</b>	<b>\$3,981,173</b>	<b>0.35%</b>

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	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan <sup>1,2</sup>	FY 2006 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Transfers Out</b>						
002 Revenue Stabilization	\$11,616,144	\$0	\$14,600,292	\$44,805,842	\$30,205,550	206.88%
090 Public School Operating	1,322,374,187	1,431,337,820	1,431,337,820	1,431,337,820	0	0.00%
100 County Transit System	21,360,147	24,145,192	24,145,192	26,387,571	2,242,379	9.29%
102 Federal/State Grant Fund	0	5,321,507	9,491,657	9,491,657	0	0.00%
103 Aging Grants and Programs	2,049,425	2,558,613	2,692,414	2,692,414	0	0.00%
104 Information Technology	11,424,823	13,406,574	15,778,030	19,160,911	3,382,881	21.44%
106 Community Services Board	82,067,279	90,977,221	90,977,221	90,977,221	0	0.00%
109 Refuse Collection and Recycling Operations	210,000	0	0	210,000	210,000	-
110 Refuse Disposal	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery Facility	2,014,489	0	1,578,057	1,578,057	0	0.00%
118 Consolidated Community Funding Pool	6,781,644	7,470,111	7,470,111	7,470,111	0	0.00%
119 Contributory Fund	9,872,624	10,528,301	11,053,301	12,103,301	1,050,000	9.50%
120 E-911 Fund	9,755,869	13,745,258	13,745,258	13,745,258	0	0.00%
141 Elderly Housing Programs	1,387,844	1,389,421	1,389,421	1,389,421	0	0.00%
144 Housing Trust Fund	4,020,000	0	0	0	0	-
192 School Grants & Self Supporting Fund	5,000,000	0	0	1,482,598	1,482,598	-
200 County Debt Service	98,715,157	98,715,157	98,715,157	98,715,157	0	0.00%
201 School Debt Service	126,528,053	130,281,443	130,281,443	130,281,443	0	0.00%
302 Library Construction	885,000	683,882	683,882	3,568,882	2,885,000	421.86%
303 County Construction	20,579,332	10,819,271	17,667,771	28,417,771	10,750,000	60.85%
304 Primary & Secondary Road Bond Construction	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
307 Sidewalk Construction	375,000	0	0	0	0	-
308 Public Works Construction	1,711,500	0	330,844	330,844	0	0.00%
309 Metro Operations & Construction	18,144,820	21,316,309	21,316,309	21,316,309	0	0.00%
312 Public Safety Construction	33,089,210	15,000,000	18,545,000	19,445,000	900,000	4.85%
317 Capital Renewal Construction	0	650,059	1,950,059	11,394,059	9,444,000	484.29%
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	17,900,000	0	0.00%
340 Housing Assistance Program	2,935,000	935,000	935,000	935,000	0	0.00%
371 Park Capital Improvement Fund	465,000	0	0	0	0	-
500 Retiree Health Benefits	3,699,721	3,818,110	3,818,110	3,818,110	0	0.00%
501 County Insurance	0	11,547,991	13,496,399	18,243,417	4,747,018	35.17%
504 Document Services Division	3,437,000	2,900,000	2,900,000	3,150,000	250,000	8.62%
505 Technology Infrastructure Services	463,840	316,291	316,291	5,016,291	4,700,000	1485.97%
<b>Total Transfers Out</b>	<b>\$1,804,463,108</b>	<b>\$1,937,163,531</b>	<b>\$1,974,515,039</b>	<b>\$2,046,764,465</b>	<b>\$72,249,426</b>	<b>3.66%</b>
<b>Total Disbursements</b>	<b>\$2,809,880,067</b>	<b>\$3,021,130,406</b>	<b>\$3,097,542,690</b>	<b>\$3,173,773,289</b>	<b>\$76,230,599</b>	<b>2.46%</b>

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## FUND 001, GENERAL FUND

	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan <sup>1,2</sup>	FY 2006 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Total Ending Balance</b>	<b>\$177,532,148</b>	<b>\$60,422,608</b>	<b>\$132,750,884</b>	<b>\$63,475,466</b>	<b>(\$69,275,418)</b>	<b>(52.18%)</b>
Less:						
Managed Reserve	\$57,168,851	\$60,422,608	\$61,950,854	\$63,475,466	\$1,524,612	2.46%
Reserve for Board consideration and tax relief as part of the FY 2006 budget <sup>4</sup>	23,209,160					
Reserve as a result of reductions identified by the Board of Supervisors to provide additional tax relief in FY 2006 <sup>5</sup>	12,314,133					
Reserve for School Replacement Requirements (School Buses, Computers, Hurricane Katrina Related) <sup>6</sup>			1,000,000			
Reserve for Environmental Projects <sup>7</sup>			500,000			
Reserve for FY 2006 Third Quarter Review <sup>8</sup>			69,300,030			
<b>Total Available</b>	<b>\$84,840,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> The FY 2006 Revised Beginning Balance reflects audit adjustments for revenue and expenditures as included in the FY 2005 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2006 Revised beginning balance reflects a net increase in available balance of \$1,347,508 based on an increase of \$1,851,508 in revenue offset by an increase of \$504,000 in expenditure requirements.

<sup>2</sup> FY 2006 Revised Budget Plan revenues reflect an increase of \$67,952,522 based on revised revenue estimates as of November 2005.

<sup>3</sup> 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.

<sup>4</sup> The FY 2005 reserve of \$23.2 million represents the sum of the \$8.1 million reserved by the Board of Supervisors as part of the FY 2004 Carryover Review as well as additional revenue of \$15.1 million associated with the September 1, 2004 implementation of the increased rates for recordation and cigarette taxes. As the Board indicated, these additional dollars were held in reserve and utilized for Board consideration and tax relief as part of the FY 2006 budget.

<sup>5</sup> The FY 2005 reserve of \$12.31 million represents the reductions to the FY 2005 Third Quarter recommendation approved by the Board of Supervisors on April 18, 2005. As the Board indicated, these additional dollars were held in reserve for tax relief and were utilized in balancing the FY 2006 budget.

<sup>6</sup> As part of their deliberations on the FY 2005 Carryover Review, the Board of Supervisors identified funding of \$1.0 million to be held in reserve pending Fairfax County Public Schools identification of one-time items such as computer and bus replacement priorities and unexpected costs associated with Hurricane Katrina. It should be noted that this funding is transferred to Fund 192, School Grants & Self-Supporting Fund as part of the FY 2006 Third Quarter Review.

<sup>7</sup> As part of their deliberations on the FY 2005 Carryover Review, the Board of Supervisors identified funding of \$500,000 to be held in reserve for environmental projects pending Board of Supervisors' approval of plans for use of the funds. The list of projects was provided to the Board on September 15, 2005, and the reserve amount of \$500,000 is appropriated at the FY 2006 Third Quarter Review in accordance with this list.

<sup>8</sup> As part of the FY 2007 Advertised Budget Plan, the County Executive recommended utilizing the \$69.3 million FY 2006 Third Quarter reserve to fully fund the County's Revenue Stabilization Fund and provide funding for previous board actions, protection and maintenance of the County's infrastructure, and new facility requirements. The reserve amount is appropriated accordingly as part of the FY 2006 Third Quarter Review.

## FY 2006 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Legislative-Executive Functions / Central Services</b>							
01	Board of Supervisors	\$3,825,377	\$4,457,350	\$4,457,350	\$4,457,350	\$0	0.00%
02	Office of the County Executive	6,835,899	7,607,007	7,750,982	7,750,982	0	0.00%
04	Department of Cable Communications and Consumer Protection	1,090,473	1,353,776	1,536,136	1,536,136	0	0.00%
06	Department of Finance	7,678,263	8,306,428	8,328,149	8,328,149	0	0.00%
11	Department of Human Resources	5,984,291	6,290,617	6,606,144	6,656,144	50,000	0.76%
12	Department of Purchasing and Supply Management	4,006,634	4,620,740	4,690,425	4,690,425	0	0.00%
13	Office of Public Affairs	1,176,580	1,120,157	1,187,660	1,264,660	77,000	6.48%
15	Office of Elections	3,812,713	2,964,770	2,976,069	2,976,069	0	0.00%
17	Office of the County Attorney	5,270,069	5,722,450	5,872,202	5,872,202	0	0.00%
20	Department of Management and Budget	2,597,805	3,093,938	3,184,422	3,184,422	0	0.00%
37	Office of the Financial and Program Auditor	165,092	215,851	215,851	215,851	0	0.00%
41	Civil Service Commission	167,163	213,509	239,949	239,949	0	0.00%
57	Department of Tax Administration	20,959,423	22,291,127	22,867,985	22,867,985	0	0.00%
70	Department of Information Technology	24,057,630	25,095,856	26,243,585	26,243,585	0	0.00%
<b>Total Legislative-Executive Functions / Central Services</b>		<b>\$87,627,412</b>	<b>\$93,353,576</b>	<b>\$96,156,909</b>	<b>\$96,283,909</b>	<b>\$127,000</b>	<b>0.13%</b>
<b>Judicial Administration</b>							
80	Circuit Court and Records	\$9,073,973	\$9,737,048	\$10,011,893	\$10,011,893	\$0	0.00%
82	Office of the Commonwealth's Attorney	1,847,417	2,067,546	2,073,881	2,073,881	0	0.00%
85	General District Court	1,729,551	1,986,031	2,037,762	2,172,762	135,000	6.62%
91	Office of the Sheriff	14,891,117	14,786,041	15,074,387	14,854,387	(220,000)	(1.46%)
<b>Total Judicial Administration</b>		<b>\$27,542,058</b>	<b>\$28,576,666</b>	<b>\$29,197,923</b>	<b>\$29,112,923</b>	<b>(\$85,000)</b>	<b>(0.29%)</b>
<b>Public Safety</b>							
04	Department of Cable Communications and Consumer Protection	\$820,834	\$913,448	\$942,172	\$942,172	\$0	0.00%
31	Land Development Services	9,649,529	9,685,856	10,120,983	10,097,137	(23,846)	(0.24%)
81	Juvenile and Domestic Relations District Court	17,936,852	19,218,188	19,606,367	19,606,367	0	0.00%
90	Police Department	135,369,398	154,027,859	159,418,021	159,418,021	0	0.00%
91	Office of the Sheriff	34,696,606	38,612,169	38,842,009	38,842,009	0	0.00%
92	Fire and Rescue Department	128,617,277	150,303,257	156,867,097	155,537,199	(1,329,898)	(0.85%)
93	Office of Emergency Management	571,260	804,666	804,666	804,666	0	0.00%
<b>Total Public Safety</b>		<b>\$327,661,756</b>	<b>\$373,565,443</b>	<b>\$386,601,315</b>	<b>\$385,247,571</b>	<b>(\$1,353,744)</b>	<b>(0.35%)</b>
<b>Public Works</b>							
08	Facilities Management Department	\$36,120,038	\$37,817,570	\$38,800,255	\$39,863,539	\$1,063,284	2.74%
25	Business Planning and Support	318,787	381,183	381,183	381,183	0	0.00%
26	Office of Capital Facilities	8,634,192	9,054,165	9,140,029	9,270,029	130,000	1.42%
29	Stormwater Management	7,895,858	9,504,928	10,357,986	10,357,986	0	0.00%
87	Unclassified Administrative Expenses	239,977	230,730	230,730	230,730	0	0.00%
<b>Total Public Works</b>		<b>\$53,208,852</b>	<b>\$56,988,576</b>	<b>\$58,910,183</b>	<b>\$60,103,467</b>	<b>\$1,193,284</b>	<b>2.03%</b>

## FY 2006 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease)
<b>Health and Welfare</b>							
67	Department of Family Services	\$178,102,469	\$183,164,839	\$190,022,478	\$192,212,761	\$2,190,283	1.15%
68	Department of Administration for Human Services	9,993,012	10,431,014	10,681,458	10,681,458	0	0.00%
69	Department of Systems Management for Human Services	4,952,882	5,536,225	5,823,013	5,823,013	0	0.00%
71	Health Department	39,277,700	42,092,402	44,722,127	44,737,127	15,000	0.03%
<b>Total Health and Welfare</b>		<b>\$232,326,063</b>	<b>\$241,224,480</b>	<b>\$251,249,076</b>	<b>\$253,454,359</b>	<b>\$2,205,283</b>	<b>0.88%</b>
<b>Parks, Recreation and Libraries</b>							
50	Department of Community and Recreation Services	\$11,920,230	\$14,491,205	\$16,200,754	\$16,200,754	\$0	0.00%
51	Fairfax County Park Authority	23,063,012	24,387,617	24,407,017	24,627,017	220,000	0.90%
52	Fairfax County Public Library	28,594,092	29,449,715	33,908,006	37,790,849	3,882,843	11.45%
<b>Total Parks, Recreation and Libraries</b>		<b>\$63,577,334</b>	<b>\$68,328,537</b>	<b>\$74,515,777</b>	<b>\$78,618,620</b>	<b>\$4,102,843</b>	<b>5.51%</b>
<b>Community Development</b>							
16	Economic Development Authority	\$6,194,210	\$6,413,385	\$6,413,385	\$6,413,385	\$0	0.00%
31	Land Development Services	11,636,998	14,019,412	14,618,106	14,641,952	23,846	0.16%
35	Department of Planning and Zoning	8,517,934	9,638,998	9,874,491	10,026,878	152,387	1.54%
36	Planning Commission	624,482	704,590	704,590	704,590	0	0.00%
38	Department of Housing and Community Development	5,159,649	5,775,045	6,229,826	6,229,826	0	0.00%
39	Office of Human Rights	1,195,230	1,252,319	1,263,001	1,263,001	0	0.00%
40	Department of Transportation	6,529,961	5,960,540	8,251,193	8,751,193	500,000	6.06%
<b>Total Community Development</b>		<b>\$39,858,464</b>	<b>\$43,764,289</b>	<b>\$47,354,592</b>	<b>\$48,030,825</b>	<b>\$676,233</b>	<b>1.43%</b>
<b>Nondepartmental</b>							
87	Unclassified Administrative Expenses	\$7,642,693	\$0	\$536,538	\$536,538	\$0	0.00%
89	Employee Benefits	165,972,327	178,165,308	178,505,338	175,620,612	(2,884,726)	(1.62%)
<b>Total Nondepartmental</b>		<b>\$173,615,020</b>	<b>\$178,165,308</b>	<b>\$179,041,876</b>	<b>\$176,157,150</b>	<b>(\$2,884,726)</b>	<b>(1.61%)</b>
<b>Total General Fund Expenditures</b>		<b>\$1,005,416,959</b>	<b>\$1,083,966,875</b>	<b>\$1,123,027,651</b>	<b>\$1,127,008,824</b>	<b>\$3,981,173</b>	<b>0.35%</b>

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

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>

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

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>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>



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

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>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.

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

Fund Type/ Fund	FY 2005 Actual <sup>1</sup>	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate <sup>1</sup>	Increase (Decrease) over Revised	% Increase (Decrease)
<b>HUMAN SERVICES</b>						
<b>G10 Special Revenue Funds</b>						
117 Alcohol Safety Action Program	\$1,806,249	\$1,982,588	\$1,992,295	\$1,730,368	(\$261,927)	(13.15%)
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>						
<b>G70 Agency Funds</b>						
703 Northern Virginia Regional Identification System	\$635,630	\$647,761	\$647,761	\$647,761	\$0	0.00%
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>						
<b>H94 Other Housing Funds</b>						
940 FCRHA General Operating	\$2,670,688	\$2,934,588	\$2,940,940	\$2,940,940	\$0	0.00%
941 Fairfax County Rental Program	2,947,927	3,179,332	3,199,568	3,199,568	0	0.00%
945 Non-County Appropriated Rehabilitation Loan	5,344	15,000	15,000	15,000	0	0.00%
946 FCRHA Revolving Development	105,303	0	1,759,738	1,759,738	0	0.00%
948 FCRHA Private Financing	17,538,827	1,225,536	9,456,877	8,995,692	(461,185)	(4.88%)
949 Internal Service Fund	2,792,071	2,775,328	2,775,328	2,775,328	0	0.00%
950 Housing Partnerships	686,085	947,763	947,763	947,763	0	0.00%
965 Housing Grants Fund	402,259	0	296,448	296,448	0	0.00%
<b>Total Other Housing Funds</b>	<b>\$27,148,504</b>	<b>\$11,077,547</b>	<b>\$21,391,662</b>	<b>\$20,930,477</b>	<b>(\$461,185)</b>	<b>(2.16%)</b>
<b>H96 Annual Contribution Contract</b>						
966 Section 8 Annual Contribution	\$39,906,570	\$39,664,110	\$41,325,571	\$40,882,391	(\$443,180)	(1.07%)
967 Public Housing, Projects Under Management	5,497,743	5,483,128	5,458,513	5,540,632	82,119	1.50%
969 Public Housing, Projects Under Modernization	1,812,256	0	3,954,785	3,954,785	0	0.00%
<b>Total Annual Contribution Contract</b>	<b>\$47,216,569</b>	<b>\$45,147,238</b>	<b>\$50,738,869</b>	<b>\$50,377,808</b>	<b>(\$361,061)</b>	<b>(0.71%)</b>
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$74,365,073</b>	<b>\$56,224,785</b>	<b>\$72,130,531</b>	<b>\$71,308,285</b>	<b>(\$822,246)</b>	<b>(1.14%)</b>
<b>FAIRFAX COUNTY PARK AUTHORITY</b>						
<b>P17 Special Revenue - Park Authority</b>						
170 Park Revenue Fund	\$43,082,673	\$32,526,214	\$32,526,214	\$32,526,214	\$0	0.00%
<b>P37 Capital Projects - Park Authority</b>						
371 Park Capital Improvement Fund	\$1,672,515	\$0	\$11,396,628	\$12,025,846	\$629,218	5.52%
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$44,755,188</b>	<b>\$32,526,214</b>	<b>\$43,922,842</b>	<b>\$44,552,060</b>	<b>\$629,218</b>	<b>1.43%</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$121,562,140</b>	<b>\$91,381,348</b>	<b>\$118,693,429</b>	<b>\$118,238,474</b>	<b>(\$454,955)</b>	<b>(0.38%)</b>

<sup>1</sup> The FY 2005 Actuals reflect audit adjustments for Fairfax County Redevelopment and Housing Authority Funds (FCRHA) as included in the FY 2005 Comprehensive Annual Financial Report (CAFR). It should be noted that these audit adjustments were not previously reflected in the FY 2007 Advertised Budget Plan pending final reconciliation of adjustments. Where applicable a corresponding reduction to FY 2006 has been included in the FY 2006 Third Quarter Estimate. Please refer to the FY 2005 Audit Package - Attachment VI for further details.