

FY 2012 Third Quarter Review

Attachment I – Schedules

FY 2012 THIRD QUARTER FUND STATEMENT

FUND 001, GENERAL FUND

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2012 Thlrd Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Beginning Balance	\$240,276,899	\$131,175,478	\$236,235,961	\$236,235,961	\$0	0.00%
Revenue ^{1,2}						
Real Property Taxes	\$2,019,836,905	\$2,035,455,407	\$2,042,267,905	\$2,046,834,982	\$4,567,077	0.22%
Personal Property Taxes ³	301,972,456	306,818,444	311,235,130	311,928,757	693,627	0.22%
General Other Local Taxes	505,517,224	488,212,410	506,648,488	508,140,549	1,492,061	0.29%
Permit, Fees & Regulatory Licenses	34,267,179	30,152,648	34,013,055	34,835,666	822,611	2.42%
Fines & Forfeitures	16,563,245	16,868,801	16,497,731	16,497,731	0	0.00%
Revenue from Use of Money & Property	18,808,108	16,711,665	19,618,898	19,678,898	60,000	0.31%
Charges for Services	64,096,781	64,161,281	64,161,281	64,161,281	0	0.00%
Revenue from the Commonwealth ³	309,027,234	301,926,375	306,614,942	306,039,947	(574,995)	(0.19%)
Revenue from the Federal Government	38,419,114	34,566,131	34,566,131	35,003,109	436,978	1.26%
Recovered Costs/Other Revenue	12,502,027	12,079,289	11,399,344	11,399,344	0	0.00%
Total Revenue	\$3,321,010,273	\$3,306,952,451	\$3,347,022,905	\$3,354,520,264	\$7,497,359	0.22%
Transfers In						
105 Cable Communications	\$2,729,399	\$6,901,043	\$6,901,043	\$6,901,043	\$0	0.00%
106 Fairfax-Falls Church Community Services Board	1,329,839	0	0	0	0	-
503 Department of Vehicle Services	4,000,000	0	0	0	0	-
Total Transfers In	\$8,059,238	\$6,901,043	\$6,901,043	\$6,901,043	\$0	0.00%
Total Available	\$3,569,346,410	\$3,445,028,972	\$3,590,159,909	\$3,597,657,268	\$7,497,359	0.21%
Direct Expenditures						
Personnel Services	\$660,757,111	\$672,679,006	\$682,960,528	\$683,183,528	\$223,000	0.03%
Operating Expenses	331,749,713	345,473,612	393,383,616	393,103,616	(280,000)	(0.07%)
Recovered Costs	(40,377,359)	(44,628,451)	(44,584,524)	(44,404,524)	180,000	(0.40%)
Capital Equipment	2,243,064	0	1,010,201	1,010,201	0	0.00%
Fringe Benefits	233,953,137	262,890,861	266,037,207	263,037,207	(3,000,000)	(1.13%)
Total Direct Expenditures	\$1,188,325,666	\$1,236,415,028	\$1,298,807,028	\$1,295,930,028	(\$2,877,000)	(0.22%)

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FUND 001, GENERAL FUND

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2012 Thrd Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Transfers Out						
090 Public School Operating	\$1,611,590,477	\$1,610,834,722	\$1,610,834,722	\$1,610,834,722	\$0	0.00%
100 County Transit Systems	31,992,047	34,455,482	34,455,482	34,455,482	0	0.00%
102 Federal/State Grant Fund	2,914,001	4,250,852	4,250,852	4,250,852	0	0.00%
103 Aging Grants & Programs	2,961,489	0	0	0	0	-
104 Information Technology	19,025,349	5,281,579	16,181,579	16,181,579	0	0.00%
106 Fairfax-Falls Church Community Services Board	93,127,107	95,725,326	96,895,306	100,496,382	3,601,076	3.72%
112 Energy Resource Recovery (ERR) Facility	1,745,506	0	0	0	0	-
117 Alcohol Safety Action Program	0	0	0	0	0	-
118 Consolidated Community Funding Pool	8,970,687	8,970,687	8,970,687	8,970,687	0	0.00%
119 Contributory Fund	12,038,305	12,162,942	12,412,942	14,612,942	2,200,000	17.72%
120 E-911 Fund	14,058,303	14,058,303	14,376,992	14,376,992	0	0.00%
141 Elderly Housing Programs	1,989,225	1,989,225	2,004,183	2,004,183	0	0.00%
142 Community Development Block Grant	0	0	284,190	284,190	0	0.00%
200 County Debt Service	121,660,143	119,373,864	119,373,864	116,780,133	(2,593,731)	(2.17%)
201 School Debt Service	160,208,882	163,470,564	163,470,564	159,739,692	(3,730,872)	(2.28%)
303 County Construction	12,392,861	14,919,369	17,919,369	18,519,369	600,000	3.35%
304 Transportation Improvements	0	0	250,000	250,000	0	0.00%
307 Sidewalk Construction	0	100,000	100,000	100,000	0	0.00%
309 Metro Operations & Construction	7,409,851	11,298,296	11,298,296	11,298,296	0	0.00%
312 Public Safety Construction	0	242,595	242,595	242,595	0	0.00%
317 Capital Renewal Construction	3,000,000	0	0	0	0	-
340 Housing Assistance Program	515,000	515,000	515,000	515,000	0	0.00%
501 County Insurance	22,887,317	21,017,317	27,054,366	27,054,366	0	0.00%
504 Document Services Division	2,398,233	2,398,233	2,398,233	2,398,233	0	0.00%
603 OPEB Trust Fund	13,900,000	20,000,000	20,000,000	27,737,000	7,737,000	38.69%
Total Transfers Out	\$2,144,784,783	\$2,141,064,356	\$2,163,289,222	\$2,171,102,695	\$7,813,473	0.36%
Total Disbursements	\$3,333,110,449	\$3,377,479,384	\$3,462,096,250	\$3,467,032,723	\$4,936,473	0.14%

FY 2012 THIRD QUARTER FUND STATEMENT FUND 001, GENERAL FUND

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2012 Thrd Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Total Ending Balance	\$236,235,961	\$67,549,588	\$128,063,659	\$130,624,545	\$2,560,886	2.00%
Less:						
Managed Reserve	\$68,041,222	\$67,549,588	\$69,241,925	\$69,340,654	\$98,729	0.14%
Reserve for FY 2011/FY 2012 ⁴	23,953,143				0	-
FY 2010 Audit Adjustments ⁵	2,539,239				0	-
Additional FY 2011 Revenue ⁶	7,339,516				0	-
FY 2011 Third Quarter Reductions ⁷	9,580,000				0	-
Reserve for Board Consideration ⁸	4,722,358				0	-
Retirement Reserve ⁹	15,000,000				0	-
Reserve to address FY 2013 Budget Shortfall ¹⁰			28,693,163	28,693,163	0	0.00%
FY 2011 Audit Adjustments ¹			623,117	623,117	0	0.00%
Additional FY 2012 Revenue ²			29,505,454	29,505,454	0	0.00%
Total Available	\$105,060,483	\$0	\$0	\$2,462,157	\$2,462,157	-

¹ In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2011 revenues are increased \$1,143,893 and FY 2011 expenditures are increased \$520,776 to reflect audit adjustments as included in the FY 2011 Comprehensive Annual Financial Report (CAFR). As a result, the *FY 2012 Revised Budget Plan* Beginning Balance reflects a net increase of \$623,117. Details of the FY 2011 audit adjustments are included in the FY 2012 Third Quarter package. It should be noted that this amount has been set aside in reserve and utilized to balance the FY 2013 budget.

² *FY 2012 Revised Budget Plan* revenues reflect a net increase of \$29,505,454 based on revised revenue estimates as of fall 2011. The *FY 2012 Third Quarter Review* contains a detailed explanation of these changes. It should be noted that this amount has been set aside in reserve and utilized to balance the FY 2013 budget.

³ Personal Property Taxes of \$211,313,944 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 2010 Carryover Review*, \$23,953,143 was identified to be held in reserve for critical requirements in FY 2011 or to address the projected budget shortfall in FY 2012. This reserve was utilized to balance the FY 2012 budget.

⁵ As a result of FY 2010 audit adjustments, an amount of \$2,539,239 was available to be held in reserve in FY 2011 and was utilized to balance the FY 2012 budget.

⁶ Based on revised revenue estimates as of fall 2010, an amount of \$7,339,516 was available to be held in reserve in FY 2011 and was utilized to balance the FY 2012 budget.

⁷ As part of the *FY 2011 Third Quarter Review*, \$9,580,000 in reductions were taken and set aside in reserve. This amount was utilized to balance the FY 2012 budget.

⁸ As part of the *FY 2011 Third Quarter Review*, a balance of \$4,722,358 was held in reserve for Board of Supervisors' consideration for the *FY 2011 Third Quarter Review*, the development of the FY 2012 budget, or future year requirements. As part of their budget deliberations, the Board utilized this amount in order to balance the FY 2012 budget.

⁹ As part of the *FY 2010 Carryover Review*, an amount of \$15,000,000 was set aside in reserve in Agency 89, Employee Benefits, for anticipated increases in the FY 2012 employer contribution rates for Retirement. This reserve was utilized to balance the FY 2012 budget.

¹⁰ As part of the *FY 2011 Carryover Review*, a balance of \$28,693,163 was held in reserve to address the projected budget shortfall in FY 2013 and has been utilized to balance the FY 2013 budget.

FY 2012 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2012 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$4,532,657	\$4,876,387	\$4,942,105	\$4,942,105	\$0	0.00%
02 Office of the County Executive	5,565,950	5,989,394	6,112,546	6,112,546	0	0.00%
04 Department of Cable and Consumer Services	860,101	910,290	1,073,680	1,073,680	0	0.00%
06 Department of Finance	8,729,136	8,515,509	8,864,534	9,452,534	588,000	6.63%
11 Department of Human Resources	7,170,466	7,158,752	7,424,448	7,724,448	300,000	4.04%
12 Department of Purchasing and Supply Management	4,792,124	4,869,371	5,119,168	5,119,168	0	0.00%
13 Office of Public Affairs	1,206,973	1,086,384	1,149,737	1,199,737	50,000	4.35%
15 Office of Elections	2,499,191	3,016,036	3,473,392	3,773,392	300,000	8.64%
17 Office of the County Attorney	5,830,105	6,007,704	6,868,673	6,868,673	0	0.00%
20 Department of Management and Budget	2,757,249	2,710,598	2,749,077	2,749,077	0	0.00%
37 Office of the Financial and Program Auditor	279,390	330,227	334,777	334,777	0	0.00%
41 Civil Service Commission	343,638	429,297	434,448	434,448	0	0.00%
57 Department of Tax Administration	21,570,147	21,818,030	22,652,334	22,652,334	0	0.00%
70 Department of Information Technology	26,776,324	27,916,220	31,578,778	31,578,778	0	0.00%
Total Legislative-Executive Functions / Central Services	\$92,913,451	\$95,634,199	\$102,777,697	\$104,015,697	\$1,238,000	1.20%
Judicial Administration						
80 Circuit Court and Records	\$10,013,163	\$10,033,175	\$10,393,606	\$10,393,606	\$0	0.00%
82 Office of the Commonwealth's Attorney	2,491,478	2,525,464	2,562,672	2,562,672	0	0.00%
85 General District Court	2,153,317	2,149,128	2,233,058	2,233,058	0	0.00%
91 Office of the Sheriff	16,866,574	16,874,471	17,529,705	16,904,705	(625,000)	(3.57%)
Total Judicial Administration	\$31,524,532	\$31,582,238	\$32,719,041	\$32,094,041	(\$625,000)	(1.91%)
Public Safety						
04 Department of Cable and Consumer Services	\$856,982	\$788,456	\$798,665	\$798,665	\$0	0.00%
31 Land Development Services	8,346,808	8,356,264	9,109,895	8,976,561	(133,334)	(1.46%)
81 Juvenile and Domestic Relations District Court	20,095,470	20,163,367	21,057,782	20,907,782	(150,000)	(0.71%)
90 Police Department	162,921,830	160,613,847	163,734,125	164,934,125	1,200,000	0.73%
91 Office of the Sheriff	41,080,484	42,451,721	43,518,897	43,518,897	0	0.00%
92 Fire and Rescue Department	159,693,463	161,010,430	168,425,026	168,425,026	0	0.00%
93 Office of Emergency Management	1,785,650	1,759,744	2,282,249	2,282,249	0	0.00%
97 Department of Code Compliance	3,143,939	3,510,583	3,633,061	3,633,061	0	0.00%
Total Public Safety	\$397,924,626	\$398,654,412	\$412,559,700	\$413,476,366	\$916,666	0.22%

FY 2012 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2012 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Public Works						
08 Facilities Management Department	\$47,243,923	\$50,233,926	\$54,238,059	\$54,298,059	\$60,000	0.11%
25 Business Planning and Support	266,997	777,170	873,541	873,541	0	0.00%
26 Office of Capital Facilities	10,627,080	10,859,546	11,395,817	11,545,817	150,000	1.32%
87 Unclassified Administrative Expenses	3,489,020	3,681,627	4,465,480	4,465,480	0	0.00%
Total Public Works	\$61,627,020	\$65,552,269	\$70,972,897	\$71,182,897	\$210,000	0.30%
Health and Welfare						
67 Department of Family Services	\$186,515,683	\$187,464,754	\$201,422,787	\$200,572,787	(\$850,000)	(0.42%)
68 Department of Administration for Human Services	10,846,959	10,771,592	11,354,640	11,354,640	0	0.00%
71 Health Department	46,655,718	50,928,317	54,767,796	54,767,796	0	0.00%
73 Office to Prevent and End Homelessness	8,966,602	10,460,606	12,684,865	12,684,865	0	0.00%
79 Department of Neighborhood and Community Services	25,266,476	25,934,861	26,964,791	26,964,791	0	0.00%
Total Health and Welfare	\$278,251,438	\$285,560,130	\$307,194,879	\$306,344,879	(\$850,000)	(0.28%)
Parks and Libraries						
51 Fairfax County Park Authority	\$21,760,342	\$21,699,789	\$22,293,822	\$22,293,822	\$0	0.00%
52 Fairfax County Public Library	25,989,539	26,035,911	27,455,558	26,955,558	(500,000)	(1.82%)
Total Parks and Libraries	\$47,749,881	\$47,735,700	\$49,749,380	\$49,249,380	(\$500,000)	(1.01%)
Community Development						
16 Economic Development Authority	\$6,824,003	\$7,045,506	\$7,093,393	\$7,093,393	\$0	0.00%
31 Land Development Services	11,821,127	12,624,026	12,909,635	12,642,969	(266,666)	(2.07%)
35 Department of Planning and Zoning	8,867,602	9,271,412	10,079,304	10,079,304	0	0.00%
36 Planning Commission	650,089	664,654	671,901	671,901	0	0.00%
38 Department of Housing and Community Development	5,824,425	5,928,757	6,024,542	6,024,542	0	0.00%
39 Office of Human Rights and Equity Programs	1,434,863	1,534,570	1,556,160	1,556,160	0	0.00%
40 Department of Transportation	7,594,184	6,777,644	9,682,141	9,682,141	0	0.00%
Total Community Development	\$43,016,293	\$43,846,569	\$48,017,076	\$47,750,410	(\$266,666)	(0.56%)
Nondepartmental						
87 Unclassified Administrative Expenses	\$85,310	\$3,775,000	\$5,943,001	\$5,943,001	\$0	0.00%
89 Employee Benefits	235,233,115	264,074,511	268,873,357	265,873,357	(3,000,000)	(1.12%)
Total Nondepartmental	\$235,318,425	\$267,849,511	\$274,816,358	\$271,816,358	(\$3,000,000)	(1.09%)
Total General Fund Direct Expenditures	\$1,188,325,666	\$1,236,415,028	\$1,298,807,028	\$1,295,930,028	(\$2,877,000)	(0.22%)

FY 2012 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2011 Actual ¹	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan ^{1,2}	FY 2012 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
G00 General Fund Group						
001 General Fund	\$1,188,325,666	\$1,236,415,028	\$1,298,807,028	\$1,295,930,028	(\$2,877,000)	(0.22%)
G10 Special Revenue Funds						
090 Public School Operating	\$2,094,313,600	\$2,171,559,534	\$2,331,543,378	\$2,331,543,378	\$0	0.00%
100 County Transit Systems	72,646,671	98,000,389	123,325,134	123,325,134	0	0.00%
102 Federal/State Grant Fund	78,048,814	67,818,214	191,159,521	209,788,127	18,628,606	9.75%
103 Aging Grants & Programs	7,437,652	0	0	0	0	-
104 Information Technology	29,627,495	9,251,579	52,162,316	52,714,141	551,825	1.06%
105 Cable Communications	9,558,332	10,950,136	17,140,718	18,060,107	919,389	5.36%
106 Fairfax-Falls Church Community Services Board	149,919,221	146,255,981	137,887,642	141,887,642	4,000,000	2.90%
108 Leaf Collection	2,229,308	2,404,038	2,404,038	2,404,038	0	0.00%
109 Refuse Collection and Recycling Operations	18,646,378	20,238,318	22,068,596	22,068,596	0	0.00%
110 Refuse Disposal	48,675,351	51,244,631	54,488,466	54,488,466	0	0.00%
111 Reston Community Center	8,114,268	7,748,352	9,925,354	9,925,354	0	0.00%
112 Energy Resource Recovery (ERR) Facility	29,669,142	18,143,313	18,988,846	18,988,846	0	0.00%
113 McLean Community Center	4,919,038	5,579,357	6,105,990	6,105,990	0	0.00%
114 I-95 Refuse Disposal	8,221,057	8,211,546	22,541,694	22,541,694	0	0.00%
115 Burgundy Village Community Center	32,309	44,065	44,326	44,326	0	0.00%
116 Integrated Pest Management Program	2,070,117	3,023,352	3,107,495	3,107,495	0	0.00%
118 Consolidated Community Funding Pool	8,871,622	8,970,687	9,253,396	9,253,396	0	0.00%
119 Contributory Fund	12,001,932	12,212,942	12,594,042	14,819,042	2,225,000	17.67%
120 E-911 Fund	34,316,433	37,245,287	49,118,474	49,118,474	0	0.00%
121 Dulles Rail Phase I Transportation Improvement District	47,300,851	25,000,000	45,000,000	45,000,000	0	0.00%
122 Dulles Rail Phase II Transportation Improvement District	232,424	500,000	500,000	500,000	0	0.00%
124 County & Regional Transportation Projects	39,472,503	22,540,528	234,730,749	240,584,235	5,853,486	2.49%
125 Stormwater Services	19,785,839	28,800,000	48,945,479	49,737,209	791,730	1.62%
141 Elderly Housing Programs	4,553,654	4,159,501	4,948,132	4,948,132	0	0.00%
142 Community Development Block Grant	8,454,534	6,463,133	14,608,812	14,608,812	0	0.00%
143 Homeowner and Business Loan Programs	3,077,573	4,514,316	10,066,452	10,066,452	0	0.00%
144 Housing Trust Fund	77,529	348,814	4,841,856	4,841,856	0	0.00%
145 HOME Investment Partnerships Grant	1,989,720	2,692,612	10,188,569	10,188,569	0	0.00%
191 School Food & Nutrition Services	70,927,597	87,846,533	92,915,497	92,915,497	0	0.00%
192 School Grants & Self Supporting	61,801,484	64,834,169	93,231,784	93,612,729	380,945	0.41%
193 School Adult & Community Education	9,944,090	10,840,709	11,183,172	11,233,172	50,000	0.45%
Total Special Revenue Funds	\$2,886,936,538	\$2,937,442,036	\$3,635,019,928	\$3,668,420,909	\$33,400,981	0.92%

FY 2012 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2011 Actual ¹	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan ^{1,2}	FY 2012 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
G20 Debt Service Funds						
200/201 Consolidated Debt Service	\$287,386,517	\$287,850,034	\$302,592,578	\$299,450,266	(\$3,142,312)	(1.04%)
G30 Capital Project Funds						
301 Contributed Roadway Improvement Fund	\$594,287	\$0	\$40,365,503	\$40,365,503	\$0	0.00%
302 Library Construction	4,886,150	0	13,872,511	13,872,511	0	0.00%
303 County Construction	20,836,626	16,723,869	129,136,680	133,603,564	4,466,884	3.46%
304 Transportation Improvements	16,079,552	0	105,495,396	105,495,396	0	0.00%
306 Northern Virginia Regional Park Authority	2,700,000	3,000,000	0	0	0	-
307 Pedestrian Walkway Improvements	600,075	100,000	4,187,750	4,276,750	89,000	2.13%
309 Metro Operations & Construction	16,874,147	33,965,733	36,404,834	36,404,834	0	0.00%
311 County Bond Construction	4,439,367	0	0	0	0	-
312 Public Safety Construction	14,368,959	442,595	114,620,179	114,633,959	13,780	0.01%
315 Commercial Revitalization Program	289,075	0	3,809,160	3,809,160	0	0.00%
316 Pro Rata Share Drainage Construction	3,174,532	0	6,977,884	6,977,884	0	0.00%
317 Capital Renewal Construction	8,445,360	15,000,000	47,461,662	47,461,662	0	0.00%
318 Stormwater Management Program	8,755,236	0	0	0	0	-
319 The Penny for Affordable Housing Fund	10,824,709	14,668,400	29,092,284	29,092,284	0	0.00%
340 Housing Assistance Program	782,786	515,000	7,727,170	7,727,170	0	0.00%
370 Park Authority Bond Construction	16,208,118	0	47,317,711	47,317,723	12	0.00%
390 School Construction	162,465,201	163,084,711	439,120,632	454,014,900	14,894,268	3.39%
Total Capital Project Funds	\$292,324,180	\$247,500,308	\$1,025,589,356	\$1,045,053,300	\$19,463,944	1.90%
TOTAL GOVERNMENTAL FUNDS	\$4,654,972,901	\$4,709,207,406	\$6,262,008,890	\$6,308,854,503	\$46,845,613	0.75%
PROPRIETARY FUNDS						
G40 Enterprise Funds						
401 Sewer Operation and Maintenance	\$84,646,658	\$93,287,604	\$91,553,047	\$91,553,047	\$0	0.00%
402 Sewer Construction Improvements	17,705,913	29,000,000	62,017,450	62,017,450	0	0.00%
403 Sewer Bond Parity Debt Service	16,253,905	26,104,805	26,104,805	26,104,805	0	0.00%
406 Sewer Bond Debt Reserve	0	0	0	0	0	-
407 Sewer Bond Subordinate Debt Service	24,845,462	26,724,284	26,724,284	26,724,284	0	0.00%
408 Sewer Bond Construction	68,275,639	0	171,342,041	171,364,116	22,075	0.01%
Total Enterprise Funds	\$211,727,577	\$175,116,693	\$377,741,627	\$377,763,702	\$22,075	0.01%
G50 Internal Service Funds						
501 County Insurance Fund	\$28,035,713	\$21,777,676	\$21,792,725	\$21,792,725	\$0	0.00%
503 Department of Vehicle Services	74,983,789	69,398,301	79,606,638	86,430,836	6,824,198	8.57%
504 Document Services Division	5,588,104	6,050,787	6,478,178	6,478,178	0	0.00%

FY 2012 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund Type/Fund	FY 2011 Actual ¹	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan ^{1,2}	FY 2012 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
505 Technology Infrastructure Services	28,342,886	29,483,564	30,946,458	30,946,458	0	0.00%
506 Health Benefits Fund	124,261,241	129,853,306	134,748,443	148,472,671	13,724,228	10.19%
590 School Insurance Fund	16,843,118	18,884,727	16,390,022	23,016,743	6,626,721	40.43%
591 School Health and Flexible Benefits	276,431,304	336,287,415	291,721,814	291,721,814	0	0.00%
592 School Central Procurement	12,126,377	14,000,000	14,000,000	14,000,000	0	0.00%
Total Internal Service Funds	\$566,612,532	\$625,735,776	\$595,684,278	\$622,859,425	\$27,175,147	4.56%
TOTAL PROPRIETARY FUNDS	\$778,340,109	\$800,852,469	\$973,425,905	\$1,000,623,127	\$27,197,222	2.79%
FIDUCIARY FUNDS						
G60 Trust Funds						
600 Uniformed Employees Retirement Trust Fund	\$70,289,824	\$79,650,095	\$79,654,662	\$80,654,662	\$1,000,000	1.26%
601 Fairfax County Employees' Retirement Trust Fund	202,111,908	220,823,834	220,845,147	228,845,147	8,000,000	3.62%
602 Police Retirement Trust Fund	54,106,521	61,716,542	61,721,109	62,721,109	1,000,000	1.62%
603 OPEB Trust Fund	13,923,151	7,144,556	7,146,085	16,544,085	9,398,000	131.51%
691 Educational Employees' Retirement	165,618,093	179,749,264	180,274,611	180,274,611	0	0.00%
692 Public School OPEB Trust Fund	30,527,063	32,552,500	33,804,500	33,804,500	0	0.00%
Total Trust Funds	\$536,576,560	\$581,636,791	\$583,446,114	\$602,844,114	\$19,398,000	3.32%
G70 Agency Funds						
700 Route 28 Taxing District	\$8,363,398	\$9,765,406	\$9,800,864	\$9,800,864	\$0	0.00%
716 Mosaic District Community Development Authority	0	0	0	0	0	-
Total Agency Funds	\$8,363,398	\$9,765,406	\$9,800,864	\$9,800,864	\$0	0.00%
TOTAL FIDUCIARY FUNDS	\$544,939,958	\$591,402,197	\$593,246,978	\$612,644,978	\$19,398,000	3.27%
TOTAL APPROPRIATED FUNDS	\$5,978,252,968	\$6,101,462,072	\$7,828,681,773	\$7,922,122,608	\$93,440,835	1.19%
Less: Internal Service Funds ³	(\$566,612,532)	(\$625,735,776)	(\$595,684,278)	(\$622,859,425)	(\$27,175,147)	4.56%
NET EXPENDITURES	\$5,411,640,436	\$5,475,726,296	\$7,232,997,495	\$7,299,263,183	\$66,265,688	0.92%

¹The FY 2011 Actuals reflect audit adjustments as included in the FY 2011 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the *FY 2012 Revised Budget Plan* as a result of the audit adjustments were also included where applicable (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2011 Audit Package - Attachment VI for further details.

²The *FY 2012 Revised Budget Plan* reflects changes included in the Fairfax County Public School's Midyear Review. While formal action on these changes are taken as part of the *FY 2012 Third Quarter Review*, the changes were already identified for the Board of Supervisors in the *FY 2013 Advertised Budget Plan* to present the most current information at that time.

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

FY 2012 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2011 Actual ¹	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan ¹	FY 2012 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
G10 Special Revenue Funds						
117 Alcohol Safety Action Program	\$1,732,656	\$1,687,300	\$1,706,473	\$1,806,793	\$100,320	5.88%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
G70 Agency Funds						
703 Northern Virginia Regional Identification System	\$0	\$34,599	\$52,687	\$52,687	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
H94 Other Housing Funds						
940 FCRHA General Operating	\$2,367,942	\$2,516,625	\$2,737,448	\$2,832,448	\$95,000	3.47%
941 Fairfax County Rental Program	4,622,781	4,667,664	5,110,846	5,110,846	0	0.00%
945 Non-County Appropriated Rehabilitation Loan	0	25,000	1,000	1,000	0	0.00%
946 FCRHA Revolving Development	9,300	0	955,532	955,532	0	0.00%
948 FCRHA Private Financing	768,100	720,962	3,017,114	3,017,114	0	0.00%
949 FCRHA Internal Service Fund	3,394,261	3,864,914	3,192,667	3,192,667	0	0.00%
950 Housing Partnerships	1,635,512	1,740,147	1,876,392	1,876,392	0	0.00%
965 Housing Grants Fund	316,235	0	472,683	472,683	0	0.00%
Total Other Housing Funds	\$13,114,131	\$13,535,312	\$17,363,682	\$17,458,682	\$95,000	0.55%
H96 Annual Contribution Contract						
966 Section 8 Annual Contribution	\$49,169,751	\$50,911,987	\$50,151,624	\$50,151,624	\$0	0.00%
967 Public Housing Projects Under Management	9,739,608	9,658,684	10,156,692	10,156,692	0	0.00%
969 Public Housing Projects Under Modernization	2,106,807	0	2,619,994	2,619,994	0	0.00%
Total Annual Contribution Contract	\$61,016,166	\$60,570,671	\$62,928,310	\$62,928,310	\$0	0.00%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$74,130,297	\$74,105,983	\$80,291,992	\$80,386,992	\$95,000	0.12%

FY 2012 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund Type/Fund	FY 2011 Actual ¹	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan ¹	FY 2012 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FAIRFAX COUNTY PARK AUTHORITY						
P17 Special Revenue - Park Authority						
170 Park Revenue Fund	\$38,996,703	\$41,244,493	\$41,244,493	\$41,244,493	\$0	0.00%
P37 Capital Projects - Park Authority						
371 Park Capital Improvement Fund	\$10,544,193	\$0	\$21,118,091	\$21,118,091	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$49,540,896	\$41,244,493	\$62,362,584	\$62,362,584	\$0	0.00%
TOTAL NON-APPROPRIATED FUNDS	\$125,403,849	\$117,072,375	\$144,413,736	\$144,609,056	\$195,320	0.14%

¹ The FY 2011 Actuals reflect audit adjustments as included in the FY 2011 Comprehensive Annual Financial Report (CAFR). It should be noted that these audit adjustments were not previously reflected in the FY 2013 Advertised Budget Plan pending final reconciliation of adjustments. Where applicable, a corresponding adjustment to the FY 2012 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 2011 Audit Package - Attachment VI for further details.