

FY 2013 Third Quarter Review

Attachment I – Schedules

FY 2013 THIRD QUARTER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2013 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance ¹	\$236,235,961	\$132,124,545	\$209,439,502	\$209,439,502	\$0	0.00%
Revenue ²						
Real Property Taxes	\$2,047,283,817	\$2,116,497,573	\$2,116,232,911	\$2,116,232,911	\$0	0.00%
Personal Property Taxes ³	316,918,241	341,383,416	340,539,570	340,539,570	0	0.00%
General Other Local Taxes	517,375,740	523,937,338	523,487,288	523,487,288	0	0.00%
Permit, Fees & Regulatory Licenses	36,843,892	34,902,539	34,647,734	35,747,734	1,100,000	3.17%
Fines & Forfeitures	14,084,487	13,595,913	14,612,835	14,612,835	0	0.00%
Revenue from Use of Money & Property	18,402,588	17,171,963	17,162,412	17,162,412	0	0.00%
Charges for Services	69,627,663	70,095,102	70,768,878	70,971,358	202,480	0.29%
Revenue from the Commonwealth ³	304,693,149	307,254,837	307,345,941	305,781,821	(1,564,120)	(0.51%)
Revenue from the Federal Government	40,215,942	34,270,839	34,402,876	26,417,484	(7,985,392)	(23.21%)
Recovered Costs/Other Revenue	14,235,285	14,716,245	14,858,461	14,858,461	0	0.00%
Total Revenue	\$3,379,680,804	\$3,473,825,765	\$3,474,058,906	\$3,465,811,874	(\$8,247,032)	(0.24%)
Transfers In						
Fund 40030 Cable Communications	\$6,901,043	\$4,270,457	\$4,270,457	\$4,270,457	\$0	0.00%
Fund 40150 Refuse Disposal	0	2,500,000	2,500,000	2,500,000	0	0.00%
Total Transfers In	\$6,901,043	\$6,770,457	\$6,770,457	\$6,770,457	\$0	0.00%
Total Available	\$3,622,817,808	\$3,612,720,767	\$3,690,268,865	\$3,682,021,833	(\$8,247,032)	(0.22%)
Direct Expenditures ²						
Personnel Services	\$675,284,262	\$714,121,262	\$713,918,895	\$716,612,500	\$2,693,605	0.38%
Operating Expenses	347,122,547	349,054,235	385,781,515	376,730,491	(9,051,024)	(2.35%)
Recovered Costs	(41,240,697)	(45,656,331)	(45,863,556)	(45,566,863)	296,693	(0.65%)
Capital Equipment	1,001,360	28,590	517,325	517,325	0	0.00%
Fringe Benefits	260,108,139	286,194,046	287,610,131	283,775,202	(3,834,929)	(1.33%)
Total Direct Expenditures	\$1,242,275,611	\$1,303,741,802	\$1,341,964,310	\$1,332,068,655	(\$9,895,655)	(0.74%)
Transfers Out						
Fund S10000 School Operating	\$1,610,834,722	\$1,683,322,285	\$1,683,322,285	\$1,683,322,285	\$0	0.00%
Fund 10010 Revenue Stabilization	0	0	1,680,445	1,680,445	0	0.00%
Fund 10020 Community Funding Pool	8,970,687	9,867,755	9,867,755	9,867,755	0	0.00%
Fund 10030 Contributory Fund	14,612,942	15,683,588	15,683,588	15,683,588	0	0.00%
Fund 10040 Information Technology	16,181,579	5,281,579	14,281,579	14,281,579	0	0.00%
Fund 20000 County Debt Service	116,780,133	116,853,073	116,853,073	116,853,073	0	0.00%
Fund 20001 School Debt Service	159,739,692	164,757,064	164,757,064	164,757,064	0	0.00%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	18,519,369	15,137,806	16,437,806	16,554,569	116,763	0.71%
Fund 30050 Transportation Improvements	250,000	0	200,000	200,000	0	0.00%
Fund 30060 Pedestrian Walkway Improvements	100,000	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	242,595	0	0	0	0	-
Fund 30080 Commercial Revitalization Program	0	0	950,000	950,000	0	0.00%

FY 2013 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2013 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (Cont.)						
Fund 30300 The Penny for Affordable Housing	0	1,058,750	1,058,750	1,058,750	0	0.00%
Fund 30310 Housing Assistance Program	515,000	0	0	0	0	-
Fund 40000 County Transit Systems	34,455,482	36,547,739	36,547,739	36,547,739	0	0.00%
Fund 40040 Community Services Board	100,496,382	100,421,627	109,610,515	109,610,515	0	0.00%
Fund 40090 E-911	14,376,992	15,256,778	15,256,778	15,256,778	0	0.00%
Fund 40330 Elderly Housing Programs	2,004,183	2,043,297	2,043,297	2,043,297	0	0.00%
Fund 50000 Federal/State Grants	4,250,852	4,627,729	4,627,729	5,244,241	616,512	13.32%
Fund 50800 Community Development Block Grant	284,190	0	0	0	0	-
Fund 60000 County Insurance	27,054,366	21,017,317	21,017,317	22,094,372	1,077,055	5.12%
Fund 60020 Document Services Division	2,398,233	2,398,233	2,398,233	2,398,233	0	0.00%
Fund 60040 Health Benefits	0	0	4,000,000	4,000,000	0	0.00%
Fund 73030 OPEB Trust	27,737,000	28,000,000	28,000,000	28,000,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	0	171,958	171,958	171,958	0	0.00%
Total Transfers Out	\$2,171,102,695	\$2,234,044,874	\$2,260,364,207	\$2,262,174,537	\$1,810,330	0.08%
Total Disbursements	\$3,413,378,306	\$3,537,786,676	\$3,602,328,517	\$3,594,243,192	(\$8,085,325)	(0.22%)
Total Ending Balance	\$209,439,502	\$74,934,091	\$87,940,348	\$87,778,641	(\$161,707)	(0.18%)
Less:						
Managed Reserve	\$69,340,654	\$70,755,734	\$72,046,571	\$71,884,864	(\$161,707)	(0.22%)
Reserve to address FY 2013 Budget Shortfall ⁴	28,693,163				0	-
FY 2011 Audit Adjustments ⁵	623,117				0	-
Additional FY 2012 Revenue ⁶	29,505,454				0	-
FY 2012 Third Quarter Reserve ⁷	2,462,157				0	-
Child Care Assistance and Referral (CCAR) Reserve ¹	1,500,000				0	-
Reserve to address State/Federal Reductions ⁸		4,178,357			0	-
Reserve for State/Federal Reductions and Federal Sequestration Cuts ⁹			8,099,768	8,099,768	0	0.00%
Litigation Reserve ¹⁰			5,000,000	5,000,000	0	0.00%
Transportation Reserve ¹¹			538,344	538,344	0	0.00%
Reserve for FY 2014 Budget Development ¹²			742,333	742,333	0	0.00%
FY 2012 Audit Adjustments ²			1,513,332	1,513,332	0	0.00%
Total Available	\$77,314,957	\$0	\$0	\$0	\$0	-

¹ The FY 2013 Adopted Budget Plan Beginning Balance included \$1,500,000 set aside in reserve in Agency 87, Unclassified Administrative Expenses, for the Child Care Assistance and Referral (CCAR) program for FY 2014. This funding was utilized to balance the FY 2013 budget.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2012 revenues are increased \$2,028,161 and FY 2012 expenditures are increased \$514,829 to reflect audit adjustments as included in the FY 2012 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2013 Revised Budget Plan Beginning Balance reflects a net increase of \$1,513,332. Details of the FY 2012 audit adjustments are included in the FY 2013 Third Quarter package. It should be noted that this amount has been set aside in reserve and utilized to balance the FY 2014 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 2011 Carryover Review, a balance of \$28,693,163 was held in reserve to address the projected budget shortfall in FY 2013 and was utilized to balance the FY 2013 budget.

FY 2013 THIRD QUARTER FUND STATEMENT
FUND 10001, GENERAL FUND

FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2013 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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⁵ As a result of FY 2011 audit adjustments, an amount of \$623,117 was available to be held in reserve in FY 2012 and was utilized to balance the FY 2013 budget.

⁶ Based on revised revenue estimates as of fall 2011, an amount of \$29,505,454 was available to be held in reserve in FY 2012 and was utilized to balance the FY 2013 budget.

⁷ As part of the *FY 2012 Third Quarter Review*, a balance of \$2,462,157 was held in reserve for Board of Supervisors' consideration for the *FY 2012 Third Quarter Review*, the development of the FY 2013 budget, or future year requirements. This reserve was utilized to balance the FY 2013 budget.

⁸ As part of their deliberations on the FY 2013 budget, the Board of Supervisors set aside \$4,178,357 in reserve to offset critical state and federal reductions to include requirements for the Community Services Board and other Human Service programs. At the *FY 2012 Carryover Review*, the Board utilized \$3,018,225 for requirements for the Community Services Board and moved the remainder to the Reserve for State/Federal Reductions and Federal Sequestration Cuts.

⁹ As part the County Executive's proposed *FY 2012 Carryover Review*, an amount of \$7,000,000 was set aside in reserve to address the potential impact of federal sequestration cuts. During their deliberations on the *FY 2012 Carryover Review*, the Board combined the \$1,099,768 balance remaining in the Reserve to Address State/Federal Reductions with the \$7,000,000, resulting in a reserve totaling \$8,099,768 for State/Federal Reductions and Federal Sequestration Cuts.

¹⁰ As part the *FY 2012 Carryover Review*, an amount of \$5,000,000 was set aside in reserve to address the impact of a number of potential refunds resulting from pending tax appeals.

¹¹ As part the County Executive's proposed *FY 2012 Carryover Review*, an amount of \$742,344 was set aside in reserve for transportation requirements, consistent with the Board of Supervisors' Budget Guidance approved with the adoption of the FY 2013 budget. During their deliberations on the *FY 2012 Carryover Review*, the Board approved an amount of \$200,000 to be utilized for a Traffic Calming initiative to address speeding in neighborhoods. After Managed Reserve adjustments, the new reserve total is \$538,344.

¹² As part the *FY 2012 Carryover Review*, an amount of \$742,333 was set aside in reserve for FY 2014 budget development. This reserve has been utilized to balance the FY 2014 budget.

FY 2013 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2013 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$4,443,162	\$5,115,307	\$5,115,307	\$5,115,307	\$0	0.00%
02 Office of the County Executive	5,468,025	6,420,148	6,429,520	6,429,520	0	0.00%
04 Department of Cable and Consumer Services	1,019,913	947,244	997,254	997,254	0	0.00%
06 Department of Finance	9,034,536	9,654,002	10,030,719	10,030,719	0	0.00%
11 Department of Human Resources	7,683,980	7,519,208	7,554,349	7,904,349	350,000	4.63%
12 Department of Purchasing and Supply Management	4,977,296	5,061,847	5,118,758	5,118,758	0	0.00%
13 Office of Public Affairs	1,184,482	1,125,752	1,127,536	1,217,536	90,000	7.98%
15 Office of Elections	3,746,354	3,677,781	3,683,999	3,683,999	0	0.00%
17 Office of the County Attorney	6,167,941	6,279,548	6,995,738	8,020,738	1,025,000	14.65%
20 Department of Management and Budget	2,736,128	2,762,533	2,764,913	2,764,913	0	0.00%
37 Office of the Financial and Program Auditor	318,439	346,699	347,525	347,525	0	0.00%
41 Civil Service Commission	344,845	425,766	425,766	425,766	0	0.00%
57 Department of Tax Administration	22,013,511	22,439,745	23,039,364	23,039,364	0	0.00%
70 Department of Information Technology	29,845,209	28,899,083	31,669,577	31,669,577	0	0.00%
Total Legislative-Executive Functions / Central Services	\$98,983,821	\$100,674,663	\$105,300,325	\$106,765,325	\$1,465,000	1.39%
Judicial Administration						
80 Circuit Court and Records	\$9,984,864	\$10,465,013	\$10,587,702	\$10,587,702	\$0	0.00%
82 Office of the Commonwealth's Attorney	2,547,964	2,667,392	2,667,392	2,667,392	0	0.00%
85 General District Court	2,126,517	2,193,818	2,271,743	2,271,743	0	0.00%
91 Office of the Sheriff	16,356,554	17,746,877	18,274,664	18,274,664	0	0.00%
Total Judicial Administration	\$31,015,899	\$33,073,100	\$33,801,501	\$33,801,501	\$0	0.00%
Public Safety						
04 Department of Cable and Consumer Services	\$792,319	\$739,950	\$739,950	\$739,950	\$0	0.00%
31 Land Development Services	9,043,223	8,646,368	8,738,641	8,738,641	0	0.00%
81 Juvenile and Domestic Relations District Court	20,418,482	20,951,693	21,178,839	21,178,839	0	0.00%
90 Police Department	162,252,833	171,297,668	173,719,804	175,230,102	1,510,298	0.87%
91 Office of the Sheriff	41,916,058	44,470,147	45,038,485	45,038,485	0	0.00%
92 Fire and Rescue Department	163,219,725	170,176,454	175,063,408	175,063,408	0	0.00%
93 Office of Emergency Management	1,864,298	1,807,361	2,183,078	2,183,078	0	0.00%
97 Department of Code Compliance	3,599,279	3,640,203	3,944,247	3,944,247	0	0.00%
Total Public Safety	\$403,106,217	\$421,729,844	\$430,606,452	\$432,116,750	\$1,510,298	0.35%
Public Works						
08 Facilities Management Department	\$49,287,831	\$51,297,732	\$55,770,572	\$55,770,572	\$0	0.00%
25 Business Planning and Support	734,845	797,385	797,553	797,553	0	0.00%
26 Office of Capital Facilities	11,479,882	11,996,852	12,042,297	12,042,297	0	0.00%
87 Unclassified Administrative Expenses	2,373,270	3,644,811	4,320,429	4,320,429	0	0.00%
Total Public Works	\$63,875,828	\$67,736,780	\$72,930,851	\$72,930,851	\$0	0.00%

FY 2013 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2013 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare						
67 Department of Family Services	\$193,751,023	\$196,325,656	\$203,818,746	\$194,269,234	(\$9,549,512)	(4.69%)
68 Department of Administration for Human Services	11,285,895	11,724,636	11,760,129	11,760,129	0	0.00%
71 Health Department	51,278,368	52,484,280	56,257,125	56,257,125	0	0.00%
73 Office to Prevent and End Homelessness	11,170,762	11,817,906	12,701,349	12,084,837	(616,512)	(4.85%)
79 Department of Neighborhood and Community Services	26,143,444	26,347,397	26,961,891	26,961,891	0	0.00%
Total Health and Welfare	\$293,629,492	\$298,699,875	\$311,499,240	\$301,333,216	(\$10,166,024)	(3.26%)
Parks and Libraries						
51 Fairfax County Park Authority	\$22,018,820	\$22,666,464	\$22,921,644	\$22,921,644	\$0	0.00%
52 Fairfax County Public Library	25,331,520	27,461,842	28,454,777	28,454,777	0	0.00%
Total Parks and Libraries	\$47,350,340	\$50,128,306	\$51,376,421	\$51,376,421	\$0	0.00%
Community Development						
16 Economic Development Authority	\$7,093,343	\$7,218,600	\$7,218,600	\$7,218,600	\$0	0.00%
31 Land Development Services	11,155,647	12,539,990	12,610,327	13,710,327	1,100,000	8.72%
35 Department of Planning and Zoning	9,137,984	9,653,293	10,540,464	10,540,464	0	0.00%
36 Planning Commission	637,453	673,771	673,771	703,771	30,000	4.45%
38 Department of Housing and Community Development	5,227,106	5,687,809	5,710,886	5,710,886	0	0.00%
39 Office of Human Rights and Equity Programs	1,459,701	1,566,705	1,568,850	1,568,850	0	0.00%
40 Department of Transportation	8,055,447	7,242,170	8,814,848	8,814,848	0	0.00%
Total Community Development	\$42,766,681	\$44,582,338	\$47,137,746	\$48,267,746	\$1,130,000	2.40%
Nondepartmental						
87 Unclassified Administrative Expenses	\$103,813	\$100,000	\$187,829	\$187,829	\$0	0.00%
89 Employee Benefits	261,443,520	287,016,896	289,123,945	285,289,016	(3,834,929)	(1.33%)
Total Nondepartmental	\$261,547,333	\$287,116,896	\$289,311,774	\$285,476,845	(\$3,834,929)	(1.33%)
Total General Fund Direct Expenditures	\$1,242,275,611	\$1,303,741,802	\$1,341,964,310	\$1,332,068,655	(\$9,895,655)	(0.74%)

FY 2013 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2012 Actual ¹	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan ¹	FY 2013 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,242,275,611	\$1,303,741,802	\$1,341,964,310	\$1,332,068,655	(\$9,895,655)	(0.74%)
10020 Community Funding Pool	9,199,232	9,867,755	9,921,919	9,921,919	0	0.00%
10030 Contributory Fund	14,745,735	15,733,588	15,783,588	15,793,588	10,000	0.06%
10040 Information Technology	19,926,269	8,841,579	51,084,562	51,498,728	414,166	0.81%
Total General Fund Group	\$1,286,146,847	\$1,338,184,724	\$1,418,754,379	\$1,409,282,890	(\$9,471,489)	(0.67%)
Debt Service Funds						
20000 Consolidated Debt Service	\$285,060,629	\$289,824,864	\$304,163,352	\$304,163,352	\$0	0.00%
Capital Project Funds						
30000 Metro Operations and Construction	\$30,094,697	\$30,943,110	\$31,678,110	\$31,678,110	\$0	0.00%
30010 General Construction and Contributions	38,812,636	20,537,806	121,984,662	122,101,425	116,763	0.10%
30020 Capital Renewal Construction	13,481,515	15,285,000	49,711,210	49,711,210	0	0.00%
30030 Library Construction	595,873	0	13,276,638	38,276,638	25,000,000	188.30%
30040 Contributed Roadway Improvement	1,260,907	0	39,262,081	40,140,205	878,124	2.24%
30050 Transportation Improvements	11,728,478	0	96,992,374	96,992,374	0	0.00%
30060 Pedestrian Walkway Improvements	426,919	300,000	4,582,682	4,582,682	0	0.00%
30070 Public Safety Construction	23,277,732	0	91,356,227	146,356,227	55,000,000	60.20%
30080 Commercial Revitalization Program	162,246	0	5,954,914	5,954,914	0	0.00%
30090 Pro Rata Share Drainage Construction	1,200,027	0	8,564,857	8,564,857	0	0.00%
30300 The Penny for Affordable Housing	9,845,605	16,502,150	36,276,889	36,276,889	0	0.00%
30310 Housing Assistance Program	569,549	0	7,170,788	7,193,387	22,599	0.32%
30400 Park Authority Bond Construction	11,818,119	0	39,582,104	102,582,104	63,000,000	159.16%
S31000 Public School Construction ²	159,057,686	163,072,120	526,283,201	526,283,201	0	0.00%
Total Capital Project Funds	\$302,331,989	\$246,640,186	\$1,072,676,737	\$1,216,694,223	\$144,017,486	13.43%
Special Revenue Funds						
40000 County Transit Systems	\$88,321,655	\$99,781,260	\$122,398,671	\$112,949,382	(\$9,449,289)	(7.72%)
40010 County and Regional Transportation Projects	13,928,083	17,734,014	244,509,356	148,369,451	(\$96,139,905)	(39.32%)
40030 Cable Communications	9,202,107	10,515,599	18,897,794	18,897,794	0	0.00%
40040 Fairfax-Falls Church Community Services Board	143,835,002	142,620,028	145,548,947	145,504,559	(\$44,388)	(0.03%)
40050 Reston Community Center	8,209,843	8,317,770	9,088,715	8,990,715	(\$98,000)	(1.08%)
40060 McLean Community Center	5,477,712	6,093,358	6,670,692	6,670,692	0	0.00%
40070 Burgundy Village Community Center	23,833	44,791	47,159	47,159	0	0.00%
40080 Integrated Pest Management Program	2,243,282	3,084,119	3,119,736	3,119,736	0	0.00%
40090 E-911	37,859,644	39,131,428	49,186,216	49,186,216	0	0.00%
40100 Stormwater Services	26,463,778	39,775,000	62,684,056	92,685,085	30,001,029	47.86%
40110 Dulles Rail Phase I Transportation Improvement District	43,503,110	52,066,583	40,247,303	40,247,303	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	23,602	500,000	500,000	500,000	0	0.00%
40130 Leaf Collection	1,780,588	2,546,035	2,546,035	2,546,035	0	0.00%
40140 Refuse Collection and Recycling Operations	19,773,374	22,059,800	23,729,216	23,874,508	145,292	0.61%
40150 Refuse Disposal	48,648,753	53,560,609	55,729,426	55,729,426	0	0.00%
40160 Energy Resource Recovery (ERR) Facility	16,809,505	19,667,593	19,667,593	19,667,593	0	0.00%
40170 I-95 Refuse Disposal	12,156,891	9,900,325	19,690,057	19,690,057	0	0.00%
40300 Housing Trust	80,499	451,361	6,820,503	6,815,675	(\$4,828)	(0.07%)
40330 Elderly Housing Programs	3,975,789	4,219,074	4,744,434	4,744,434	0	0.00%

FY 2013 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2012 Actual ¹	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan ¹	FY 2013 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40360 Homeowner and Business Loan Programs	2,163,674	3,910,249	11,813,027	11,813,027	0	0.00%
50000 Federal/State Grants	78,649,231	86,811,968	215,554,158	230,650,595	15,096,437	7.00%
50800 Community Development Block Grant	8,595,911	5,418,429	11,223,944	11,349,646	125,702	1.12%
50810 HOME Investment Partnerships Grant	2,914,671	2,383,767	8,747,006	8,760,099	13,093	0.15%
S10000 Public School Operating ²	2,188,382,816	2,353,308,729	2,500,907,794	2,488,106,929	(12,800,865)	(0.51%)
S40000 Public School Food and Nutrition Services ²	76,251,961	92,574,259	97,491,934	97,991,934	500,000	0.51%
S43000 Public School Adult and Community Education	9,981,929	10,840,709	8,815,096	8,927,171	112,075	1.27%
S50000 Public School Grants & Self Supporting Programs ²	63,765,696	68,289,788	97,701,618	97,719,813	18,195	0.02%
Total Special Revenue Funds	\$2,913,022,939	\$3,155,606,645	\$3,788,080,486	\$3,715,555,034	(\$72,525,452)	(1.91%)
TOTAL GOVERNMENTAL FUNDS	\$4,786,562,404	\$5,030,256,419	\$6,583,674,954	\$6,645,695,499	\$62,020,545	0.94%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$21,102,648	\$22,539,885	\$22,539,885	\$22,539,885	\$0	0.00%
60010 Department of Vehicle Services	81,605,008	80,774,160	85,494,690	87,294,690	1,800,000	2.11%
60020 Document Services Division	5,488,677	6,092,037	6,450,444	6,450,444	0	0.00%
60030 Technology Infrastructure Services	29,965,061	34,114,566	36,003,988	36,003,988	0	0.00%
60040 Health Benefits	144,358,549	148,713,403	156,387,972	156,387,972	0	0.00%
S60000 Public School Insurance ²	13,642,344	16,577,166	26,090,402	26,090,402	0	0.00%
S62000 Public School Health and Flexible Benefits ²	301,421,945	366,325,831	366,803,033	366,803,033	0	0.00%
S63000 Public School Central Procurement	7,077,785	6,500,000	6,500,000	6,500,000	0	0.00%
Total Internal Service Funds	\$604,662,017	\$681,637,048	\$706,270,414	\$708,070,414	\$1,800,000	0.25%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$86,454,373	\$93,920,987	\$97,033,987	\$97,033,987	\$0	0.00%
69020 Sewer Bond Parity Debt Service	16,271,905	23,549,186	23,549,186	23,549,186	0	0.00%
69040 Sewer Bond Subordinate Debt Service	25,402,327	26,756,645	26,756,645	26,756,645	0	0.00%
69300 Sewer Construction Improvements	30,259,083	30,000,000	61,758,367	61,758,367	0	0.00%
69310 Sewer Bond Construction	54,056,177	0	117,307,939	117,307,939	0	0.00%
Total Enterprise Funds	\$212,443,865	\$174,226,818	\$326,406,124	\$326,406,124	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$817,105,882	\$855,863,866	\$1,032,676,538	\$1,034,476,538	\$1,800,000	0.17%
FIDUCIARY FUNDS						
Agency Funds						
70000 Route 28 Taxing District	\$9,056,771	\$10,578,633	\$10,604,259	\$10,604,259	\$0	0.00%
70040 Mosaic District Community Development Authority	0	1,492,499	1,492,499	1,499,473	6,974	0.47%
Total Agency Funds	\$9,056,771	\$12,071,132	\$12,096,758	\$12,103,732	\$6,974	0.06%
Trust Funds						
73000 Employees' Retirement Trust	\$222,043,918	\$248,800,074	\$248,800,074	\$248,800,074	\$0	0.00%
73010 Uniformed Employees Retirement Trust	73,711,485	90,433,096	90,433,096	90,433,096	0	0.00%
73020 Police Retirement Trust	55,740,587	65,909,160	65,909,160	65,909,160	0	0.00%
73030 OPEB Trust	17,192,995	7,627,316	7,627,316	17,932,316	10,305,000	135.11%
S71000 Educational Employees' Retirement ²	172,870,029	190,645,039	186,061,616	186,061,616	0	0.00%
S71100 Public School OPEB Trust	32,493,002	37,335,500	37,335,500	37,335,500	0	0.00%
Total Trust Funds	\$574,052,016	\$640,750,185	\$636,166,762	\$646,471,762	\$10,305,000	1.62%
TOTAL FIDUCIARY FUNDS	\$583,108,787	\$652,821,317	\$648,263,520	\$658,575,494	\$10,311,974	1.59%

FY 2013 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2012 Actual ¹	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan ¹	FY 2013 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
TOTAL APPROPRIATED FUNDS	\$6,186,777,073	\$6,538,941,602	\$8,264,615,012	\$8,338,747,531	\$74,132,519	0.90%
Less: Internal Service Funds ³	(\$604,662,017)	(\$681,637,048)	(\$706,270,414)	(\$708,070,414)	(\$1,800,000)	0.25%
NET EXPENDITURES	\$5,582,115,056	\$5,857,304,554	\$7,558,344,598	\$7,630,677,117	\$72,332,519	0.96%

¹The FY 2012 Actuals reflect audit adjustments as included in the FY 2012 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the *FY 2013 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 2012 Audit Package - Attachment VI for further details.

²The *FY 2013 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 2013 Third Quarter Review*, the changes were already identified for the Board of Supervisors in the FY 2014 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 2013 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2012 Actual ¹	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan ¹	FY 2013 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,650,148	\$1,842,404	\$1,842,404	\$1,915,000	\$72,596	3.94%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$7,975	\$34,599	\$52,984	\$52,984	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$2,820,425	\$3,136,947	\$3,148,970	\$3,148,970	\$0	0.00%
81020 Non-County Appropriated Rehabilitation Loan	0	1,000	1,000	1,000	0	0.00%
81030 FCRHA Revolving Development	43,487	0	912,045	912,045	0	0.00%
81050 FCRHA Private Financing	695,231	404,733	2,676,006	2,674,983	(1,023)	(0.04%)
81060 FCRHA Internal Service	2,954,968	3,153,965	3,391,664	3,391,664	0	0.00%
81100 Fairfax County Rental Program	5,039,990	4,918,325	4,581,898	4,645,898	64,000	1.40%
81200 Housing Partnerships	1,690,841	1,753,865	2,008,813	2,063,813	55,000	2.74%
81500 Housing Grants	229,834	0	242,849	797,849	555,000	228.54%
Total Other Housing Funds	\$13,474,776	\$13,368,835	\$16,963,245	\$17,636,222	\$672,977	3.97%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$51,775,620	\$50,924,700	\$53,712,050	\$54,796,865	\$1,084,815	2.02%
81520 Public Housing Projects Under Management	9,794,307	9,799,772	10,195,075	10,195,075	0	0.00%
81530 Public Housing Projects Under Modernization	1,094,436	0	2,899,365	2,899,365	0	0.00%
Total Annual Contribution Contract	\$62,664,363	\$60,724,472	\$66,806,490	\$67,891,305	\$1,084,815	1.62%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$76,139,139	\$74,093,307	\$83,769,735	\$85,527,527	\$1,757,792	2.10%
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue	\$39,365,977	\$41,428,593	\$41,428,593	\$41,428,593	\$0	0.00%
Capital Projects Funds						
80300 Park Capital Improvement	\$2,722,042	\$0	\$22,351,584	\$21,691,584	(\$660,000)	(2.95%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$42,088,019	\$41,428,593	\$63,780,177	\$63,120,177	(\$660,000)	(1.03%)
TOTAL NON-APPROPRIATED FUNDS	\$119,885,281	\$117,398,903	\$149,445,300	\$150,615,688	\$1,170,388	0.78%

¹ The FY 2012 Actuals reflect audit adjustments as included in the FY 2012 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2013 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 2012 Audit Package - Attachment VI for further details.