

FY 2015 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2015 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$182,807,766	\$81,677,126	\$156,391,257	\$156,391,257	\$0	0.00%
Revenue ^{1,2}						
Real Property Taxes	\$2,216,159,309	\$2,353,636,574	\$2,353,636,574	\$2,353,636,574	\$0	0.00%
Personal Property Taxes ³	360,131,630	362,992,495	362,626,591	362,626,591	0	0.00%
General Other Local Taxes	514,822,178	497,075,274	488,355,945	488,355,945	0	0.00%
Permit, Fees & Regulatory Licenses	39,351,756	39,438,395	39,802,168	41,902,168	2,100,000	5.28%
Fines & Forfeitures	14,073,583	14,235,071	13,348,086	13,348,086	0	0.00%
Revenue from Use of Money & Property	15,234,796	14,221,937	15,238,034	15,238,034	0	0.00%
Charges for Services	71,318,911	77,379,473	73,422,479	73,422,479	0	0.00%
Revenue from the Commonwealth ³	303,665,068	306,785,768	306,593,552	\$306,010,099	(583,453)	(0.19%)
Revenue from the Federal Government	33,497,927	27,473,750	28,590,299	28,474,799	(115,500)	(0.40%)
Recovered Costs/Other Revenue	17,852,508	15,324,755	19,424,861	20,112,361	687,500	3.54%
Total Revenue	\$3,586,107,666	\$3,708,563,492	\$3,701,038,589	\$3,703,127,136	\$2,088,547	0.06%
Transfers In						
Fund 20000 Consolidated Debt Service	\$8,000,000	\$0	\$0	\$0	\$0	-
Fund 40000 County Transit Systems	4,000,000	0	0	0	0	-
Fund 40030 Cable Communications	4,145,665	3,148,516	3,148,516	3,148,516	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	4,000,000	4,000,000	0	0.00%
Fund 40080 Integrated Pest Management	138,000	138,000	138,000	138,000	0	0.00%
Fund 40100 Stormwater Services	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	535,000	535,000	535,000	535,000	0	0.00%
Fund 40150 Refuse Disposal	535,000	535,000	535,000	535,000	0	0.00%
Fund 40160 Energy Resource Recovery (ERR) Facility	42,000	42,000	42,000	42,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	175,000	175,000	175,000	175,000	0	0.00%
Fund 60010 Department of Vehicle Services	1,224,931	0	0	0	0	-
Fund 60030 Technology Infrastructure Services	1,500,000	0	0	0	0	-
Fund 69010 Sewer Operation and Maintenance	1,800,000	1,800,000	1,800,000	1,800,000	0	0.00%
Fund 80000 Park Revenue	775,000	775,000	775,000	775,000	0	0.00%
Total Transfers In	\$23,870,596	\$8,148,516	\$12,148,516	\$12,148,516	\$0	0.00%
Total Available	\$3,792,786,028	\$3,798,389,134	\$3,869,578,362	\$3,871,666,909	\$2,088,547	0.05%
Direct Expenditures ²						
Personnel Services	\$712,590,507	\$752,065,675	\$749,663,935	\$745,663,834	(\$4,000,101)	(0.53%)
Operating Expenses	332,690,270	343,701,293	381,186,948	379,130,442	(2,056,506)	(0.54%)
Recovered Costs	(41,297,375)	(44,526,628)	(44,171,704)	(44,171,704)	0	0.00%
Capital Equipment	1,615,894	135,017	1,940,531	1,954,141	13,610	0.70%
Fringe Benefits	286,808,294	314,009,976	314,202,530	311,678,767	(2,523,763)	(0.80%)
Total Direct Expenditures	\$1,292,407,590	\$1,365,385,333	\$1,402,822,240	\$1,394,255,480	(\$8,566,760)	(0.61%)

FY 2015 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2015 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out						
Fund S10000 School Operating	\$1,716,988,731	\$1,768,498,393	\$1,768,498,393	\$1,768,498,393	\$0	0.00%
Fund 10010 Revenue Stabilization	2,769,177	1,031,348	2,174,591	10,345,428	8,170,837	375.74%
Fund 10020 Community Funding Pool	9,867,755	10,611,143	10,611,143	10,611,143	0	0.00%
Fund 10030 Contributory Fund	14,370,975	14,720,884	15,020,884	15,020,884	0	0.00%
Fund 10040 Information Technology	9,763,280	3,743,760	11,251,260	11,251,260	0	0.00%
Fund 20000 County Debt Service	118,797,992	133,742,157	133,742,157	133,742,157	0	0.00%
Fund 20001 School Debt Service	172,367,649	177,141,176	177,141,176	177,141,176	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	22,136,497	18,183,981	25,997,981	26,082,606	84,625	0.33%
Fund 30020 Infrastructure Replacement and Upgrades	5,000,000	2,700,000	5,550,000	5,550,000	0	0.00%
Fund 30050 Transportation Improvements	200,000	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	300,000	300,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	5,750,000	5,750,000	0	0.00%
Fund 40000 County Transit Systems	34,547,739	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	110,081,034	113,316,215	113,316,215	112,186,215	(1,130,000)	(1.00%)
Fund 40090 E-911	17,279,271	0	0	0	0	-
Fund 40330 Elderly Housing Programs	1,864,271	1,869,683	1,869,683	1,869,683	0	0.00%
Fund 50000 Federal/State Grants	5,459,853	5,208,464	5,208,464	5,208,464	0	0.00%
Fund 60000 County Insurance	58,693,414	23,240,005	23,240,005	40,267,550	17,027,545	73.27%
Fund 60020 Document Services Division	2,407,383	2,398,233	2,398,233	2,398,233	0	0.00%
Fund 60040 Health Benefits	1,600,000	0	1,000,000	1,000,000	0	0.00%
Fund 73030 OPEB Trust	28,000,000	28,000,000	28,000,000	28,000,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	193,864	427,165	427,165	427,165	0	0.00%
Total Transfers Out	\$2,343,987,181	\$2,350,978,642	\$2,377,343,385	\$2,401,496,392	\$24,153,007	1.02%
Total Disbursements	\$3,636,394,771	\$3,716,363,975	\$3,780,165,625	\$3,795,751,872	\$15,586,247	0.41%
Total Ending Balance	\$156,391,257	\$82,025,159	\$89,412,737	\$75,915,037	(\$13,497,700)	(15.10%)
Less:						
Managed Reserve	\$73,979,246	\$74,327,279	\$75,603,312	\$75,915,037	\$311,725	0.41%
Reserve for State/Federal Reductions and Federal Sequestration Cuts ⁴	7,697,880	7,697,880	7,697,880		(7,697,880)	(100.00%)
Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements ⁵			2,829,834		(2,829,834)	(100.00%)
FY 2014 Audit Adjustments ²			3,281,711		(3,281,711)	(100.00%)
Total Available	\$74,714,131	\$0	\$0	\$0	\$0	-

**FY 2015 THIRD QUARTER FUND STATEMENT
FUND 10001, GENERAL FUND**

FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2015 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
-------------------	-----------------------------------	-----------------------------------	--------------------------------------	------------------------------	--------------------------------

¹ *FY 2015 Revised Budget Plan* revenues reflect a net decrease of \$8,203,180 based on revised revenue estimates as of fall 2014. The *FY 2015 Third Quarter Review* contains a detailed explanation of these changes. This amount was taken from the Reserve for Potential FY 2015 Revenue Reductions and One-Time Requirements.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2014 revenues are increased \$3,870,801 and FY 2014 expenditures are increased \$589,090 to reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). As a result, the *FY 2015 Revised Budget Plan* Beginning Balance reflects a net increase of \$3,281,711. Details of the FY 2014 audit adjustments are included in the FY 2015 Third Quarter package. This one-time funding is utilized as part of the *FY 2015 Third Quarter Review*.

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 the *FY 2012 Carryover Review*, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed *FY 2013 Carryover Review*, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of the *FY 2015 Third Quarter Review*, this one-time funding has been recommended to be transferred to Fund 10010, Revenue Stabilization.

⁵ As part of the *FY 2014 Carryover Review*, an amount of \$11,033,014 was set aside in reserve to address potential FY 2015 revenue reductions or to address other one-time requirements. As a result of revised revenue estimates as of fall 2014, this reserve has been reduced by \$8,203,180 to \$2,829,834. This one-time funding is utilized as part of the *FY 2015 Third Quarter Review*.

FY 2015 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2015 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$4,662,121	\$5,276,204	\$5,277,907	\$5,276,164	(\$1,743)	(0.03%)
02 Office of the County Executive	5,880,094	6,679,037	6,706,981	6,612,407	(94,574)	(1.41%)
04 Department of Cable and Consumer Services	875,121	972,263	972,263	972,263	0	0.00%
06 Department of Finance	7,640,312	8,378,627	8,931,726	8,862,102	(69,624)	(0.78%)
11 Department of Human Resources	6,827,764	7,324,354	7,440,572	7,370,572	(70,000)	(0.94%)
12 Department of Purchasing and Supply Management	4,442,882	4,619,780	4,700,159	4,662,659	(37,500)	(0.80%)
13 Office of Public Affairs	1,230,260	1,292,658	1,352,337	1,345,316	(7,021)	(0.52%)
15 Office of Elections	3,537,776	3,966,101	4,102,939	4,102,939	0	0.00%
17 Office of the County Attorney	6,312,069	6,504,728	7,830,592	7,830,592	0	0.00%
20 Department of Management and Budget	4,285,555	4,555,631	4,617,570	4,550,794	(66,776)	(1.45%)
37 Office of the Financial and Program Auditor	238,267	357,874	357,874	357,874	0	0.00%
41 Civil Service Commission	389,818	415,978	415,978	414,231	(1,747)	(0.42%)
57 Department of Tax Administration	22,816,026	23,032,017	23,416,640	23,186,640	(230,000)	(0.98%)
70 Department of Information Technology	30,710,117	31,484,233	34,993,845	34,633,845	(360,000)	(1.03%)
Total Legislative-Executive Functions / Central Services	\$99,848,182	\$104,859,485	\$111,117,383	\$110,178,398	(\$938,985)	(0.85%)
Judicial Administration						
80 Circuit Court and Records	\$10,526,463	\$10,655,801	\$10,735,872	\$10,609,229	(\$126,643)	(1.18%)
82 Office of the Commonwealth's Attorney	2,750,206	3,529,700	3,533,979	3,517,092	(16,887)	(0.48%)
85 General District Court	2,087,470	2,236,531	2,359,312	2,332,938	(26,374)	(1.12%)
91 Office of the Sheriff	19,029,729	18,211,539	18,822,321	18,545,321	(277,000)	(1.47%)
Total Judicial Administration	\$34,393,868	\$34,633,571	\$35,451,484	\$35,004,580	(\$446,904)	(1.26%)
Public Safety						
04 Department of Cable and Consumer Services	\$744,126	\$676,427	\$676,427	\$676,427	\$0	0.00%
31 Land Development Services	9,800,020	9,603,503	9,627,122	9,749,996	122,874	1.28%
81 Juvenile and Domestic Relations District Court	20,636,623	21,540,589	22,207,704	22,405,204	197,500	0.89%
90 Police Department	171,795,597	179,489,751	185,981,981	183,441,981	(2,540,000)	(1.37%)
91 Office of the Sheriff	42,467,058	45,522,583	46,586,319	46,228,319	(358,000)	(0.77%)
92 Fire and Rescue Department	174,824,888	182,788,975	187,456,643	187,813,378	356,735	0.19%
93 Office of Emergency Management	1,627,581	1,851,442	2,505,096	2,483,684	(21,412)	(0.85%)
97 Department of Code Compliance	4,033,569	4,086,871	4,090,635	4,090,635	0	0.00%
Total Public Safety	\$425,929,462	\$445,560,141	\$459,131,927	\$456,889,624	(\$2,242,303)	(0.49%)
Public Works						
08 Facilities Management Department	\$51,881,513	\$54,213,238	\$55,491,713	\$55,034,280	(\$457,433)	(0.82%)
25 Business Planning and Support	755,411	975,287	980,765	980,765	0	0.00%
26 Office of Capital Facilities	12,843,761	13,195,451	13,392,168	13,438,105	45,937	0.34%
87 Unclassified Administrative Expenses	4,404,904	3,481,562	3,633,711	3,633,711	0	0.00%
Total Public Works	\$69,885,589	\$71,865,538	\$73,498,357	\$73,086,861	(\$411,496)	(0.56%)

FY 2015 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2015 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare						
67 Department of Family Services	\$179,906,973	\$189,757,064	\$194,501,470	\$192,251,470	(\$2,250,000)	(1.16%)
68 Department of Administration for Human Services	11,772,166	12,618,395	12,682,603	12,557,603	(125,000)	(0.99%)
71 Health Department	51,779,265	53,259,254	56,871,685	56,161,685	(710,000)	(1.25%)
73 Office to Prevent and End Homelessness	11,359,749	12,290,884	13,141,868	13,021,868	(120,000)	(0.91%)
79 Department of Neighborhood and Community Services	25,973,254	27,856,108	28,774,876	28,499,876	(275,000)	(0.96%)
Total Health and Welfare	\$280,791,407	\$295,781,705	\$305,972,502	\$302,492,502	(\$3,480,000)	(1.14%)
Parks and Libraries						
51 Fairfax County Park Authority	\$23,036,747	\$23,524,286	\$23,728,070	\$23,543,070	(\$185,000)	(0.78%)
52 Fairfax County Public Library	26,577,259	27,828,497	29,914,916	29,541,158	(373,758)	(1.25%)
Total Parks and Libraries	\$49,614,006	\$51,352,783	\$53,642,986	\$53,084,228	(\$558,758)	(1.04%)
Community Development						
16 Economic Development Authority	\$7,288,075	\$7,335,923	\$7,335,923	\$7,335,923	\$0	0.00%
31 Land Development Services	11,840,625	13,133,536	13,558,034	14,409,476	851,442	6.28%
35 Department of Planning and Zoning	10,000,096	10,387,092	10,900,076	11,003,586	103,510	0.95%
36 Planning Commission	701,298	690,133	690,133	690,133	0	0.00%
38 Department of Housing and Community Development	5,561,417	6,407,012	6,473,221	6,370,771	(102,450)	(1.58%)
39 Office of Human Rights and Equity Programs	1,326,420	1,538,270	1,538,270	1,516,179	(22,091)	(1.44%)
40 Department of Transportation	7,513,844	7,642,318	8,789,904	8,794,942	5,038	0.06%
Total Community Development	\$44,231,775	\$47,134,284	\$49,285,561	\$50,121,010	\$835,449	1.70%
Nondepartmental						
87 Unclassified Administrative Expenses	\$86,923	(\$1,200,000)	(\$1,190,106)	\$9,894	\$1,200,000	(100.83%)
89 Employee Benefits	287,626,378	315,397,826	315,912,146	313,388,383	(2,523,763)	(0.80%)
Total Nondepartmental	\$287,713,301	\$314,197,826	\$314,722,040	\$313,398,277	(\$1,323,763)	(0.42%)
Total General Fund Direct Expenditures	\$1,292,407,590	\$1,365,385,333	\$1,402,822,240	\$1,394,255,480	(\$8,566,760)	(0.61%)

FY 2015 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Actual ¹	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan ^{1,2}	FY 2015 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,292,407,590	\$1,365,385,333	\$1,402,822,240	\$1,394,255,480	(\$8,566,760)	(0.61%)
10020 Consolidated Community Funding Pool	9,890,626	10,611,143	10,611,143	10,611,143	0	0.00%
10030 Contributory Fund	14,361,741	14,744,665	15,094,665	15,094,665	0	0.00%
10040 Information Technology	15,371,563	6,752,000	46,006,474	46,006,474	0	0.00%
Total General Fund Group	\$1,332,031,520	\$1,397,493,141	\$1,474,534,522	\$1,465,967,762	(\$8,566,760)	(0.58%)
Debt Service Funds						
20000 Consolidated Debt Service	\$295,655,952	\$316,009,005	\$328,794,093	\$321,297,599	(\$7,496,494)	(2.28%)
Capital Project Funds						
30000 Metro Operations and Construction	\$35,754,211	\$36,156,089	\$36,156,089	\$36,156,089	\$0	0.00%
30010 General Construction and Contributions	35,468,787	23,183,981	106,842,418	98,488,079	(8,354,339)	(7.82%)
30020 Infrastructure Replacement and Upgrades	14,566,238	2,700,000	24,987,845	24,987,845	0	0.00%
30030 Library Construction	1,446,008	0	37,664,832	37,664,832	0	0.00%
30040 Contributed Roadway Improvements	1,703,050	0	35,813,352	35,813,352	0	0.00%
30050 Transportation Improvements	19,103,351	0	65,757,575	165,757,575	100,000,000	152.07%
30060 Pedestrian Walkway Improvements	835,185	300,000	3,720,868	3,720,868	0	0.00%
30070 Public Safety Construction	31,017,334	0	242,892,955	240,592,955	(2,300,000)	(0.95%)
30080 Commercial Revitalization Program	415,375	0	2,405,474	2,505,474	100,000	4.16%
30090 Pro Rata Share Drainage Construction	4,076,265	0	4,933,986	4,933,986	0	0.00%
30300 The Penny for Affordable Housing	14,572,947	16,478,400	42,351,662	42,351,662	0	0.00%
30310 Housing Assistance Program	132,489	0	6,698,527	6,698,527	0	0.00%
30400 Park Authority Bond Construction	18,650,538	0	79,525,061	79,525,061	0	0.00%
S31000 Public School Construction	208,478,379	162,724,928	521,900,277	521,900,277	0	0.00%
Total Capital Project Funds	\$386,220,157	\$241,543,398	\$1,211,650,921	\$1,301,096,582	\$89,445,661	7.38%
Special Revenue Funds						
40000 County Transit Systems	\$91,483,107	\$98,258,672	\$113,378,389	\$113,378,389	0	0.00%
40010 County and Regional Transportation Projects	14,585,150	71,333,234	280,187,646	280,187,646	0	0.00%
40030 Cable Communications	9,531,493	9,868,019	19,053,592	19,053,592	0	0.00%
40040 Fairfax-Falls Church Community Services Board	141,400,652	152,151,047	158,285,181	154,936,429	(3,348,752)	(2.12%)
40050 Reston Community Center	7,777,247	8,633,945	9,104,154	9,104,154	0	0.00%
40060 McLean Community Center	6,052,562	6,246,462	6,599,065	6,599,065	0	0.00%
40070 Burgundy Village Community Center	41,077	45,231	101,825	121,825	20,000	19.64%
40080 Integrated Pest Management Program	1,935,873	3,128,092	3,264,866	3,264,866	0	0.00%
40090 E-911	39,846,675	44,795,769	47,290,455	47,290,455	0	0.00%
40100 Stormwater Services	48,630,343	48,185,000	100,977,900	102,981,088	2,003,188	1.98%
40110 Dulles Rail Phase I Transportation Improvement District	17,347,663	17,454,463	17,454,463	17,454,463	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	0	500,000	500,000	500,000	0	0.00%
40130 Leaf Collection	1,911,023	2,187,182	2,187,182	2,187,182	0	0.00%
40140 Refuse Collection and Recycling Operations	21,292,563	21,513,371	24,119,610	24,119,610	0	0.00%
40150 Refuse Disposal	46,399,928	53,016,159	52,718,946	52,718,946	0	0.00%
40160 Energy Resource Recovery (ERR) Facility	17,881,040	21,515,539	21,539,611	21,539,611	0	0.00%
40170 I-95 Refuse Disposal	7,878,956	9,280,702	17,655,809	17,655,809	0	0.00%
40300 Housing Trust Fund	1,146,726	639,972	6,184,391	6,184,391	0	0.00%
40330 Elderly Housing Programs	2,835,211	3,346,787	4,030,410	4,030,410	0	0.00%

FY 2015 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Actual ¹	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan ^{1,2}	FY 2015 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40360 Homeowner and Business Loan Programs	2,418,720	2,230,085	4,574,595	4,574,595	0	0.00%
50000 Federal/State Grants	95,670,687	100,394,265	226,904,259	245,717,024	18,812,765	8.29%
50800 Community Development Block Grant	4,810,979	4,750,027	10,458,332	10,458,332	0	0.00%
50810 HOME Investment Partnerships Program	2,325,602	1,417,514	4,471,758	4,471,758	0	0.00%
S10000 Public School Operating	2,399,575,334	2,441,529,288	2,541,210,681	2,537,099,093	(4,111,588)	(0.16)%
S40000 Public School Food and Nutrition Services	78,039,051	91,401,235	90,819,864	90,819,864	0	0.00%
S43000 Public School Adult and Community Education	9,390,248	9,696,824	10,063,348	10,063,348	0	0.00%
S50000 Public School Grants & Self Supporting Programs	68,301,490	64,954,989	91,554,746	93,849,636	2,294,890	2.51%
Total Special Revenue Funds	\$3,138,509,400	\$3,288,473,873	\$3,864,691,078	\$3,880,361,581	\$15,670,503	0.41%
TOTAL GOVERNMENTAL FUNDS	\$5,152,417,029	\$5,243,519,417	\$6,879,670,614	\$6,968,723,524	\$89,052,910	1.29%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$23,666,062	\$24,250,735	\$25,886,685	\$43,498,230	\$17,611,545	68.03%
60010 Department of Vehicle Services	89,161,000	83,748,429	95,155,561	95,155,561	0	0.00%
60020 Document Services	5,383,750	6,006,463	6,142,385	6,142,385	0	0.00%
60030 Technology Infrastructure Services	31,249,634	36,988,697	41,181,396	41,181,396	0	0.00%
60040 Health Benefits	153,786,583	166,187,368	180,508,175	180,508,175	0	0.00%
S60000 Public School Insurance	14,215,013	23,369,886	27,321,986	27,321,986	0	0.00%
S62000 Public School Health and Flexible Benefits	340,032,862	418,370,805	409,520,474	409,520,474	0	0.00%
S63000 Public School Central Procurement	4,425,705	6,500,000	6,500,000	6,500,000	0	0.00%
Total Internal Service Funds	\$661,920,609	\$765,422,383	\$792,216,662	\$809,828,207	\$17,611,545	2.22%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$90,083,737	\$97,923,134	\$98,093,267	\$98,093,267	\$0	0.00%
69020 Sewer Bond Parity Debt Service	21,112,064	21,909,094	20,446,381	20,446,381	0	0.00%
69040 Sewer Bond Subordinate Debt Service	26,057,605	26,512,623	26,133,270	26,133,270	0	0.00%
69300 Sewer Construction Improvements	83,077,624	83,693,176	119,923,788	119,923,788	0	0.00%
69310 Sewer Bond Construction	36,933,562	0	31,510,145	31,510,145	0	0.00%
Total Enterprise Funds	\$257,264,592	\$230,038,027	\$296,106,851	\$296,106,851	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$919,185,201	\$995,460,410	\$1,088,323,513	\$1,105,935,058	\$17,611,545	1.62%
FIDUCIARY FUNDS						
Agency Funds						
70000 Route 28 Taxing District	\$9,960,991	\$10,707,629	\$10,711,359	\$10,711,359	\$0	0.00%
70040 Mosaic District Community Development Authority	2,214,585	3,882,012	3,882,012	3,882,012	0	0.00%
Total Agency Funds	\$12,175,576	\$14,589,641	\$14,593,371	\$14,593,371	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$253,581,556	\$299,361,705	\$299,361,705	\$299,361,705	\$0	0.00%
73010 Uniformed Employees Retirement Trust	84,847,739	102,295,421	102,295,421	102,295,421	0	0.00%
73020 Police Retirement Trust	65,127,408	72,812,151	72,812,151	74,812,151	2,000,000	2.75%
73030 OPEB Trust	14,523,875	9,176,040	9,176,040	17,899,040	8,723,000	95.06%
S71000 Educational Employees' Retirement	182,750,641	203,081,017	196,621,215	196,621,215	0	0.00%
S71100 Public School OPEB Trust	15,574,243	27,299,452	27,299,452	27,299,452	0	0.00%
Total Trust Funds	\$616,405,462	\$714,025,786	\$707,565,984	\$718,288,984	\$10,723,000	1.52%
TOTAL FIDUCIARY FUNDS	\$628,581,038	\$728,615,427	\$722,159,355	\$732,882,355	\$10,723,000	1.48%

FY 2015 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2014 Actual ¹	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan ^{1,2}	FY 2015 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
TOTAL APPROPRIATED FUNDS	\$6,700,183,268	\$6,967,595,254	\$8,690,153,482	\$8,807,540,937	\$117,387,455	1.35%
Less: Internal Service Funds ³	(\$661,920,609)	(\$765,422,383)	(\$792,216,662)	(\$809,828,207)	(\$17,611,545)	2.22%
NET EXPENDITURES	\$6,038,262,659	\$6,202,172,871	\$7,897,936,820	\$7,997,712,730	\$99,775,910	1.26%

¹ The FY 2014 Actuals reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2015 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 2014 Audit Package - Attachment VI for further details.

² The FY 2015 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 2015 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2016 Advertised Budget Plan to present the most current information at that time.

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

FY 2015 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2014 Actual ¹	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan ¹	FY 2015 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,654,550	\$2,005,479	\$2,006,624	\$2,006,624	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$33,744	\$18,799	\$44,901	\$44,901	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$2,699,619	\$2,954,375	\$3,051,196	\$3,051,196	\$0	0.00%
81020 Non-County Appropriated Rehabilitation Loan	0	1,000	1,000	1,000	0	0.00%
81030 FCRHA Revolving Development	161,386	0	701,851	701,851	0	0.00%
81050 FCRHA Private Financing	236,162	25,775	2,217,661	2,217,661	0	0.00%
81060 FCRHA Internal Service	3,297,305	4,129,169	4,294,314	4,294,314	0	0.00%
81100 Fairfax County Rental Program	4,550,841	4,643,585	4,826,249	4,826,249	0	0.00%
81200 Housing Partnerships	2,098,580	2,303,376	3,246,136	3,246,136	0	0.00%
81500 Housing Grants	240,894	0	377,846	377,846	0	0.00%
Total Other Housing Funds	\$13,284,787	\$14,057,280	\$18,716,253	\$18,716,253	\$0	0.00%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$56,782,296	\$55,380,916	\$59,097,384	\$56,627,312	(\$2,470,072)	(4.18%)
81520 Public Housing Projects Under Management	9,883,353	10,096,122	10,443,513	10,462,377	18,864	0.18%
81530 Public Housing Projects Under Modernization	1,557,942	0	3,205,097	3,205,097	0	0.00%
Total Annual Contribution Contract	\$68,223,591	\$65,477,038	\$72,745,994	\$70,294,786	(\$2,451,208)	(3.37%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$81,508,378	\$79,534,318	\$91,462,247	\$89,011,039	(\$2,451,208)	(2.68%)
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue and Operating	\$41,402,650	\$43,410,674	\$43,410,674	\$43,410,674	\$0	0.00%
Capital Projects Funds						
80300 Park Improvement	\$7,131,048	\$0	\$21,825,934	\$21,825,934	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$48,533,698	\$43,410,674	\$65,236,608	\$65,236,608	\$0	0.00%
TOTAL NON-APPROPRIATED FUNDS	\$131,730,370	\$124,969,270	\$158,750,380	\$156,299,172	(\$2,451,208)	(1.54%)

¹ The FY 2014 Actuals reflect audit adjustments as included in the FY 2014 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2015 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 2014 Audit Package - Attachment VI for further details.