

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%

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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%

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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.