

FY 2018 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2017 Actual ¹	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan ^{1,2}	FY 2018 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,451,734,697	\$1,512,844,328	\$1,557,908,580	\$1,560,135,539	\$2,226,959	0.14%
10020 Consolidated Community Funding Pool	10,983,713	11,141,700	11,308,474	11,308,474	0	0.00%
10030 Contributory Fund	13,191,977	13,492,965	13,592,965	13,920,482	327,517	2.41%
10040 Information Technology	12,440,382	7,170,240	34,315,569	45,596,291	11,280,722	32.87%
Total General Fund Group	\$1,488,350,769	\$1,544,649,233	\$1,617,125,588	\$1,630,960,786	\$13,835,198	0.86%
Debt Service Funds						
20000 Consolidated Debt Service	\$311,752,440	\$341,373,647	\$363,522,005	\$351,346,845	(\$12,175,160)	(3.35%)
Capital Project Funds						
30000 Metro Operations and Construction	\$38,811,466	\$40,904,941	\$40,904,941	\$40,904,941	\$0	0.00%
30010 General Construction and Contributions	40,911,659	21,690,923	225,206,815	225,546,619	339,804	0.15%
30020 Infrastructure Replacement and Upgrades	8,416,801	1,825,953	30,869,214	39,106,614	8,237,400	26.68%
30030 Library Construction	5,994,302	0	26,409,449	26,409,449	0	0.00%
30040 Contributed Roadway Improvements	8,848,846	0	36,182,039	36,463,114	281,075	0.78%
30050 Transportation Improvements	22,120,543	0	115,369,540	115,369,540	0	0.00%
30060 Pedestrian Walkway Improvements	1,612,344	500,000	4,577,600	4,577,600	0	0.00%
30070 Public Safety Construction	45,071,410	0	249,199,225	251,016,377	1,817,152	0.73%
30080 Commercial Revitalization Program	134,341	0	1,889,425	1,889,425	0	0.00%
30090 Pro Rata Share Drainage Construction	586,425	0	3,305,160	3,305,160	0	0.00%
30300 The Penny for Affordable Housing Fund	17,687,322	17,627,927	48,033,014	48,033,014	0	0.00%
30310 Housing Assistance Program	413,105	0	6,154,629	6,154,629	0	0.00%
30400 Park Authority Bond Construction	16,073,651	0	126,763,522	126,763,522	0	0.00%
S31000 Public School Construction	204,661,017	179,189,347	401,798,781	591,140,757	189,341,976	47.12%
Total Capital Project Funds	\$411,343,232	\$261,739,091	\$1,316,663,354	\$1,516,680,761	\$200,017,407	15.19%
Special Revenue Funds						
40000 County Transit Systems	\$88,161,845	\$100,135,425	\$115,746,868	\$119,476,868	\$3,730,000	3.22%
40010 County and Regional Transportation Projects	74,827,882	62,821,229	376,942,609	373,044,940	(3,897,669)	(1.03%)
40030 Cable Communications	12,331,251	14,500,241	22,796,997	22,796,997	0	0.00%
40040 Fairfax-Falls Church Community Services Board	153,986,075	166,878,605	182,595,039	183,206,357	611,318	0.33%
40050 Reston Community Center	7,932,236	10,238,358	14,590,581	14,590,581	0	0.00%
40060 McLean Community Center	6,186,798	5,351,879	12,088,696	12,088,696	0	0.00%
40070 Burgundy Village Community Center	21,411	45,711	249,230	284,120	34,890	14.00%
40080 Integrated Pest Management Program	1,863,420	3,205,344	3,301,595	3,301,595	0	0.00%
40090 E-911	44,289,583	47,611,893	55,493,492	55,493,492	0	0.00%
40100 Stormwater Services	65,198,253	69,273,306	138,304,598	142,061,757	3,757,159	2.72%
40110 Dulles Rail Phase I Transportation Improvement District	15,890,417	15,569,700	15,569,700	15,569,700	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	0	500,000	14,970,654	14,970,654	0	0.00%
40125 Metrorail Parking System Pledged Revenues	25,666,893	8,784,563	83,861,898	83,861,898	0	0.00%
40130 Leaf Collection	1,875,383	1,872,293	1,872,293	1,872,293	0	0.00%
40140 Refuse Collection and Recycling Operations	18,183,849	18,478,880	19,604,005	19,604,005	0	0.00%
40150 Refuse Disposal	23,543,945	53,514,775	57,426,688	57,426,688	0	0.00%
40160 Energy Resource Recovery (ERR) Facility	26,689,089	0	0	0	0	-
40170 I-95 Refuse Disposal	9,992,338	10,618,874	15,428,873	15,428,873	0	0.00%

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Special Revenue Funds (Cont.)						
40180 Tysons Service District	0	0	6,450,000	6,450,000	0	0.00%
40300 Housing Trust Fund	414,734	557,932	11,547,015	11,607,422	60,407	0.52%
40330 Elderly Housing Programs	3,053,114	3,233,344	3,303,559	3,303,559	0	0.00%
40360 Homeowner and Business Loan Programs	1,189,803	2,080,081	4,895,854	4,895,854	0	0.00%
50000 Federal/State Grants	103,004,693	113,738,873	252,056,513	287,853,718	35,797,205	14.20%
50800 Community Development Block Grant	5,465,299	4,923,230	9,620,824	9,620,824	0	0.00%
50810 HOME Investment Partnerships Program	1,622,255	1,509,811	3,809,005	3,809,005	0	0.00%
S10000 Public School Operating	2,602,411,081	2,705,137,058	2,802,999,751	2,802,767,751	(232,000)	(0.01%)
S40000 Public School Food and Nutrition Services	77,775,874	96,542,228	100,550,107	100,602,607	52,500	0.05%
S43000 Public School Adult and Community Education	9,201,158	9,607,850	9,361,304	9,441,026	79,722	0.85%
S50000 Public School Grants & Self Supporting Programs	69,827,415	76,090,500	102,294,850	103,881,493	1,586,643	1.55%
Total Special Revenue Funds	\$3,450,606,094	\$3,602,821,983	\$4,437,732,598	\$4,479,312,773	\$41,580,175	0.94%
TOTAL GOVERNMENTAL FUNDS	\$5,662,052,535	\$5,750,583,954	\$7,735,043,545	\$7,978,301,165	\$243,257,620	3.14%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$54,750,363	\$26,424,371	\$42,424,371	\$43,424,371	\$1,000,000	2.36%
60010 Department of Vehicle Services	74,170,887	82,129,029	90,044,892	93,044,892	3,000,000	3.33%
60020 Document Services	9,138,909	9,800,756	10,435,561	10,435,561	0	0.00%
60030 Technology Infrastructure Services	35,672,410	41,059,182	45,944,866	46,444,866	500,000	1.09%
60040 Health Benefits	179,551,022	195,216,903	219,767,534	219,767,534	0	0.00%
S60000 Public School Insurance	21,820,522	21,463,661	21,622,969	21,622,969	0	0.00%
S62000 Public School Health and Flexible Benefits	374,902,961	444,716,362	461,059,848	461,059,848	0	0.00%
Total Internal Service Funds	\$750,007,074	\$820,810,264	\$891,300,041	\$895,800,041	\$4,500,000	0.50%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$91,712,195	\$98,676,187	\$98,985,200	\$98,985,200	\$0	0.00%
69020 Sewer Bond Parity Debt Service	19,746,425	25,550,727	25,550,727	25,550,727	0	0.00%
69040 Sewer Bond Subordinate Debt Service	25,686,651	25,784,734	25,784,734	25,784,734	0	0.00%
69300 Sewer Construction Improvements	80,712,196	69,339,663	111,057,689	111,057,689	0	0.00%
69310 Sewer Bond Construction	16,169,306	0	118,340,832	118,340,832	0	0.00%
Total Enterprise Funds	\$234,026,773	\$219,351,311	\$379,719,182	\$379,719,182	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$984,033,847	\$1,040,161,575	\$1,271,019,223	\$1,275,519,223	\$4,500,000	0.35%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Taxing District	\$10,996,631	\$11,441,307	\$11,457,617	\$11,457,615	(\$2)	(0.00%)
70040 Mosaic District Community Development Authority	5,531,544	5,218,739	5,218,739	5,218,739	0	0.00%
Total Custodial Funds	\$16,528,175	\$16,660,046	\$16,676,356	\$16,676,354	(\$2)	(0.00%)
Trust Funds						
73000 Employees' Retirement Trust	\$321,698,004	\$340,357,173	\$340,512,283	\$363,512,283	\$23,000,000	6.75%
73010 Uniformed Employees Retirement Trust	106,196,359	110,660,617	110,660,617	123,660,617	13,000,000	11.75%
73020 Police Retirement Trust	87,873,214	89,398,036	89,398,036	105,398,036	16,000,000	17.90%
73030 OPEB Trust	20,617,364	11,069,125	11,069,125	22,234,125	11,165,000	100.87%

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Trust Funds (Cont.)						
S71000 Educational Employees' Retirement	191,846,969	209,642,722	204,776,175	204,776,175	0	0.00%
S71100 Public School OPEB Trust	17,487,537	22,263,500	22,263,500	22,263,500	0	0.00%
Total Trust Funds	\$745,719,447	\$783,391,173	\$778,679,736	\$841,844,736	\$63,165,000	8.11%
TOTAL FIDUCIARY FUNDS	\$762,247,622	\$800,051,219	\$795,356,092	\$858,521,090	\$63,164,998	7.94%
TOTAL APPROPRIATED FUNDS	\$7,408,334,004	\$7,590,796,748	\$9,801,418,860	\$10,112,341,478	\$310,922,618	3.17%
Less: Internal Service Funds ³	(\$750,007,074)	(\$820,810,264)	(\$891,300,041)	(\$895,800,041)	(\$4,500,000)	0.50%
NET EXPENDITURES	\$6,658,326,930	\$6,769,986,484	\$8,910,118,819	\$9,216,541,437	\$306,422,618	3.44%

¹ The FY 2017 Actuals reflect audit adjustments as included in the FY 2017 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2018 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 2017 Audit Package - Attachment VI for further details.

² The FY 2018 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 2018 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2019 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.