

**FY 2018 Third Quarter Review**  
**Attachment I – Schedules**

**FY 2018 THIRD QUARTER FUND STATEMENT**  
**FUND 10001, GENERAL FUND**

	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2018 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	\$166,089,457	\$106,708,719	\$212,812,947	\$212,812,947	\$0	0.00%
<b>Revenue <sup>1,2</sup></b>						
Real Property Taxes	\$2,601,545,806	\$2,649,504,731	\$2,650,038,663	\$2,650,038,663	\$0	0.00%
Personal Property Taxes <sup>3</sup>	401,593,500	400,452,300	402,370,716	402,370,716	0	0.00%
General Other Local Taxes	513,759,923	515,390,893	514,949,763	514,949,763	0	0.00%
Permit, Fees & Regulatory Licenses	52,201,079	50,891,047	52,950,742	52,950,742	0	0.00%
Fines & Forfeitures	12,725,041	11,684,270	12,089,035	12,089,035	0	0.00%
Revenue from Use of Money & Property	29,542,600	32,280,345	41,761,989	41,761,989	0	0.00%
Charges for Services	81,485,018	81,370,947	81,097,289	81,097,289	0	0.00%
Revenue from the Commonwealth <sup>3</sup>	306,236,265	310,510,318	310,510,318	310,510,318	0	0.00%
Revenue from the Federal Government	42,957,562	32,175,146	33,279,913	33,279,913	0	0.00%
Recovered Costs/Other Revenue	16,923,470	16,480,180	16,317,223	16,317,223	0	0.00%
<b>Total Revenue</b>	<b>\$4,058,970,264</b>	<b>\$4,100,740,177</b>	<b>\$4,115,365,651</b>	<b>\$4,115,365,651</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers In</b>						
Fund 40030 Cable Communications	\$3,869,872	\$3,772,651	\$3,772,651	\$3,772,651	\$0	0.00%
Fund 40080 Integrated Pest Management	141,000	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	548,000	548,000	548,000	548,000	0	0.00%
Fund 40150 Refuse Disposal	577,000	626,000	626,000	626,000	0	0.00%
Fund 40160 Energy Resource Recovery (ERR) Facility	49,000	0	0	0	0	-
Fund 40170 I-95 Refuse Disposal	186,000	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	820,000	820,000	820,000	820,000	0	0.00%
<b>Total Transfers In</b>	<b>\$10,165,872</b>	<b>\$10,068,651</b>	<b>\$10,068,651</b>	<b>\$10,068,651</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Available</b>	<b>\$4,235,225,593</b>	<b>\$4,217,517,547</b>	<b>\$4,338,247,249</b>	<b>\$4,338,247,249</b>	<b>\$0</b>	<b>0.00%</b>
<b>Direct Expenditures <sup>2</sup></b>						
Personnel Services	\$781,231,428	\$829,082,703	\$828,348,403	\$826,045,788	(\$2,302,615)	(0.28%)
Operating Expenses	356,484,148	349,315,086	391,111,861	394,096,435	2,984,574	0.76%
Recovered Costs	(35,621,117)	(36,588,399)	(38,075,592)	(38,075,592)	0	0.00%
Capital Equipment	2,143,040	116,058	3,487,078	3,487,078	0	0.00%
Fringe Benefits	347,497,198	370,918,880	373,036,830	374,536,830	1,500,000	0.40%
<b>Total Direct Expenditures</b>	<b>\$1,451,734,697</b>	<b>\$1,512,844,328</b>	<b>\$1,557,908,580</b>	<b>\$1,560,090,539</b>	<b>\$2,181,959</b>	<b>0.14%</b>
<b>Transfers Out</b>						
Fund S10000 School Operating	\$1,913,518,902	\$1,966,919,600	\$1,966,919,600	\$1,966,919,600	\$0	0.00%
Fund S31000 School Construction	13,100,000	13,100,000	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization	22,316,221	5,221,570	23,619,366	24,246,328	626,962	2.65%
Fund 10020 Community Funding Pool	11,141,700	11,141,700	11,141,700	11,141,700	0	0.00%

## FY 2018 THIRD QUARTER FUND STATEMENT

### FUND 10001, GENERAL FUND

	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2018 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Transfers Out (cont.)</b>						
Fund 10030 Contributory Fund	13,298,773	13,467,254	13,467,254	13,498,571	31,317	0.23%
Fund 10040 Information Technology	4,770,240	4,770,240	6,285,617	9,485,617	3,200,000	50.91%
Fund 20000 County Debt Service	136,752,654	146,035,225	146,035,225	146,035,225	0	0.00%
Fund 20001 School Debt Service	189,870,099	189,130,953	189,130,953	189,130,953	0	0.00%
Fund 30000 Metro Operations and Construction	13,557,955	13,557,955	13,557,955	13,557,955	0	0.00%
Fund 30010 General Construction and Contributions	25,516,384	17,115,923	36,956,048	37,256,048	300,000	0.81%
Fund 30020 Infrastructure Replacement and Upgrades	10,503,138	1,825,953	8,390,244	11,390,244	3,000,000	35.76%
Fund 30060 Pedestrian Walkway Improvements	1,045,571	500,000	1,693,507	1,693,507	0	0.00%
Fund 30070 Public Safety Construction	0	0	0	350,000	350,000	-
Fund 40000 County Transit Systems	34,929,649	34,429,649	34,429,649	34,429,649	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	126,077,551	130,429,318	130,429,318	130,429,318	0	0.00%
Fund 40330 Elderly Housing Programs	1,923,159	1,837,024	1,837,024	1,837,024	0	0.00%
Fund 50000 Federal/State Grants	5,480,836	5,106,999	5,106,999	5,106,999	0	0.00%
Fund 60000 County Insurance	27,888,115	24,184,081	24,184,081	26,533,081	2,349,000	9.71%
Fund 60020 Document Services Division	3,941,831	3,941,831	3,941,831	3,941,831	0	0.00%
Fund 60030 Technology Infrastructure Services	0	0	0	500,000	500,000	-
Fund 73030 OPEB Trust	14,500,000	10,490,000	10,490,000	10,490,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	545,171	572,561	572,561	572,561	0	0.00%
<b>Total Transfers Out</b>	<b>\$2,570,677,949</b>	<b>\$2,593,777,836</b>	<b>\$2,641,288,932</b>	<b>\$2,651,646,211</b>	<b>\$10,357,279</b>	<b>0.39%</b>
<b>Total Disbursements</b>	<b>\$4,022,412,646</b>	<b>\$4,106,622,164</b>	<b>\$4,199,197,512</b>	<b>\$4,211,736,750</b>	<b>\$12,539,238</b>	<b>0.30%</b>
<b>Total Ending Balance</b>	<b>\$212,812,947</b>	<b>\$110,895,383</b>	<b>\$139,049,737</b>	<b>\$126,510,499</b>	<b>(\$12,539,238)</b>	<b>(9.02%)</b>
Less:						
Managed Reserve	\$106,471,193	\$110,657,857	\$125,387,744	\$126,014,706	\$626,962	0.50%
Reserve for Potential FY 2018 One-Time Requirements <sup>4</sup>	237,526	237,526	1,035,878	0	(1,035,878)	(100.00%)
FY 2017 Audit Adjustments <sup>2</sup>			847,234	0	(847,234)	(100.00%)
FY 2018 Mid-Year Revenue Adjustments <sup>1</sup>			11,778,881	0	(11,778,881)	(100.00%)
<b>Total Available</b>	<b>\$106,104,228</b>	<b>\$0</b>	<b>\$0</b>	<b>\$495,793</b>	<b>\$495,793</b>	<b>-</b>

<sup>1</sup> FY 2018 Revised Budget Plan revenues reflect a net increase of \$11,778,881 based on revised revenue estimates as of fall 2017. The FY 2018 Third Quarter Review contains a detailed explanation of these changes. This one-time funding is utilized as part of the FY 2018 Third Quarter Review.

<sup>2</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2017 revenues are increased \$974,647 and FY 2017 expenditures are increased \$127,413 to reflect audit adjustments as included in the FY 2017 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2018 Revised Budget Plan Beginning Balance reflects a net increase of \$847,234. Details of the FY 2017 audit adjustments are included in the FY 2018 Third Quarter package. This one-time funding is utilized as part of the FY 2018 Third Quarter Review.

<sup>3</sup> 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.

<sup>4</sup> As part of the FY 2018 Adopted Budget Plan, an amount of \$237,526 was set aside in reserve to address potential FY 2018 one-time requirements. As part of the FY 2017 Carryover Review, an amount of \$798,352 was added to the reserve for a total of \$1,035,878. This one-time funding is utilized as part of the FY 2018 Third Quarter Review.

## FY 2018 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2018 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Legislative-Executive Functions / Central Services</b>						
01 Board of Supervisors	\$5,119,620	\$5,925,237	\$5,968,955	\$5,966,713	(\$2,242)	(0.04%)
02 Office of the County Executive	6,144,887	6,713,575	6,797,999	6,780,758	(17,241)	(0.25%)
04 Department of Cable and Consumer Services	0	0	0	0	0	--
06 Department of Finance	8,133,917	8,610,967	9,394,394	9,373,508	(20,886)	(0.22%)
11 Department of Human Resources	7,445,747	7,454,411	7,490,566	7,490,566	0	0.00%
12 Department of Procurement and Material Management	4,605,772	4,792,666	5,029,628	5,029,628	0	0.00%
13 Office of Public Affairs	1,355,375	1,563,193	1,591,870	1,741,870	150,000	9.42%
15 Office of Elections	5,110,511	4,073,433	4,317,927	4,514,584	196,657	4.55%
17 Office of the County Attorney	7,336,650	7,537,381	8,980,530	8,980,530	0	0.00%
20 Department of Management and Budget	4,405,080	4,897,568	4,987,365	4,987,365	0	0.00%
37 Office of the Financial and Program Auditor	304,006	385,525	387,257	385,490	(1,767)	(0.46%)
41 Civil Service Commission	403,690	442,846	442,846	469,846	27,000	6.10%
42 Office of the Independent Police Auditor	31,566	305,992	305,992	304,625	(1,367)	(0.45%)
57 Department of Tax Administration	24,372,328	24,570,373	24,633,363	24,633,363	0	0.00%
70 Department of Information Technology	33,033,566	32,945,658	33,546,893	33,546,893	0	0.00%
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$107,802,715</b>	<b>\$110,218,825</b>	<b>\$113,875,585</b>	<b>\$114,205,739</b>	<b>\$330,154</b>	<b>0.29%</b>
<b>Judicial Administration</b>						
80 Circuit Court and Records	\$11,188,953	\$11,375,052	\$11,448,412	\$11,448,412	\$0	0.00%
82 Office of the Commonwealth's Attorney	3,645,935	3,923,319	3,943,739	3,943,739	0	0.00%
85 General District Court	3,437,878	4,135,049	4,584,575	4,573,472	(11,103)	(0.24%)
91 Office of the Sheriff	19,842,293	19,466,601	20,492,992	20,492,992	0	0.00%
<b>Total Judicial Administration</b>	<b>\$38,115,059</b>	<b>\$38,900,021</b>	<b>\$40,469,718</b>	<b>\$40,458,615</b>	<b>(\$11,103)</b>	<b>(0.03%)</b>
<b>Public Safety</b>						
04 Department of Cable and Consumer Services	\$784,119	\$831,288	\$831,288	\$831,288	\$0	0.00%
31 Land Development Services	11,221,116	10,585,413	11,818,321	11,818,321	0	0.00%
81 Juvenile and Domestic Relations District Court	22,497,461	23,185,328	23,652,387	23,607,637	(44,750)	(0.19%)
90 Police Department	188,739,414	192,718,611	195,545,982	196,245,133	699,151	0.36%
91 Office of the Sheriff	44,259,060	49,280,493	50,843,957	50,693,957	(150,000)	(0.30%)
92 Fire and Rescue Department	197,564,768	202,961,036	208,101,069	208,101,069	0	0.00%
93 Office of Emergency Management	1,621,214	1,853,283	2,562,139	2,555,417	(6,722)	(0.26%)
96 Department of Animal Sheltering	1,059,204	2,478,434	2,518,460	2,518,460	0	0.00%
97 Department of Code Compliance	4,280,255	4,471,929	4,472,826	4,462,826	(10,000)	(0.22%)
<b>Total Public Safety</b>	<b>\$472,026,611</b>	<b>\$488,365,815</b>	<b>\$500,346,429</b>	<b>\$500,834,108</b>	<b>\$487,679</b>	<b>0.10%</b>

## FY 2018 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2018 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Public Works</b>						
08 Facilities Management Department	\$56,926,000	\$58,047,741	\$60,267,249	\$60,267,249	\$0	0.00%
25 Business Planning and Support	1,229,661	1,070,611	1,110,399	1,110,399	0	0.00%
26 Office of Capital Facilities	13,564,334	14,186,577	14,443,985	14,443,985	0	0.00%
87 Unclassified Administrative Expenses	3,183,977	3,948,694	4,517,035	4,517,035	0	0.00%
<b>Total Public Works</b>	<b>\$74,903,972</b>	<b>\$77,253,623</b>	<b>\$80,338,668</b>	<b>\$80,338,668</b>	<b>\$0</b>	<b>0.00%</b>
<b>Health and Welfare</b>						
67 Department of Family Services	\$195,786,482	\$203,879,132	\$207,061,191	\$206,736,191	(\$325,000)	(0.16%)
68 Department of Administration for Human Services	12,968,369	13,685,589	13,899,489	13,899,489	0	0.00%
71 Health Department	56,929,531	59,315,897	61,731,448	61,656,448	(75,000)	(0.12%)
73 Office to Prevent and End Homelessness	12,716,696	12,779,820	13,765,266	13,765,266	0	0.00%
79 Department of Neighborhood and Community Services	29,108,033	29,800,759	30,654,627	30,665,098	10,471	0.03%
<b>Total Health and Welfare</b>	<b>\$307,509,111</b>	<b>\$319,461,197</b>	<b>\$327,112,021</b>	<b>\$326,722,492</b>	<b>(\$389,529)</b>	<b>(0.12%)</b>
<b>Parks and Libraries</b>						
51 Fairfax County Park Authority	\$24,242,804	\$24,604,681	\$25,216,740	\$25,216,740	\$0	0.00%
52 Fairfax County Public Library	27,393,934	28,444,876	30,304,935	30,193,097	(111,838)	(0.37%)
<b>Total Parks and Libraries</b>	<b>\$51,636,738</b>	<b>\$53,049,557</b>	<b>\$55,521,675</b>	<b>\$55,409,837</b>	<b>(\$111,838)</b>	<b>(0.20%)</b>
<b>Community Development</b>						
16 Economic Development Authority	\$7,570,637	\$7,638,060	\$7,638,060	\$7,873,060	\$235,000	3.08%
31 Land Development Services	15,640,328	15,474,075	17,003,115	17,003,115	0	0.00%
35 Department of Planning and Zoning	10,939,825	11,200,554	12,613,597	13,763,597	1,150,000	9.12%
36 Planning Commission	792,008	829,747	835,319	831,316	(4,003)	(0.48%)
38 Department of Housing and Community Development	6,111,477	6,370,366	6,664,147	6,664,147	0	0.00%
39 Office of Human Rights and Equity Programs	1,571,750	1,581,246	1,703,855	1,703,855	0	0.00%
40 Department of Transportation	8,179,714	8,220,725	9,103,453	9,103,453	0	0.00%
<b>Total Community Development</b>	<b>\$50,805,739</b>	<b>\$51,314,773</b>	<b>\$55,561,546</b>	<b>\$56,942,543</b>	<b>\$1,380,997</b>	<b>2.49%</b>
<b>Nondepartmental</b>						
87 Unclassified Administrative Expenses	\$19,812	\$1,973,787	\$9,801,185	\$8,796,784	(\$1,004,401)	(10.25%)
89 Employee Benefits	348,914,940	372,306,730	374,881,753	376,381,753	1,500,000	0.40%
<b>Total Nondepartmental</b>	<b>\$348,934,752</b>	<b>\$374,280,517</b>	<b>\$384,682,938</b>	<b>\$385,178,537</b>	<b>\$495,599</b>	<b>0.13%</b>
<b>Total General Fund Direct Expenditures</b>	<b>\$1,451,734,697</b>	<b>\$1,512,844,328</b>	<b>\$1,557,908,580</b>	<b>\$1,560,090,539</b>	<b>\$2,181,959</b>	<b>0.14%</b>

## FY 2018 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2017 Actual <sup>1</sup>	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan <sup>1,2</sup>	FY 2018 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>General Fund Group</b>						
10001 General Fund	\$1,451,734,697	\$1,512,844,328	\$1,557,908,580	\$1,560,090,539	\$2,181,959	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	13,624,282	31,317	0.23%
10040 Information Technology	12,440,382	7,170,240	34,315,569	45,596,291	11,280,722	32.87%
<b>Total General Fund Group</b>	<b>\$1,488,350,769</b>	<b>\$1,544,649,233</b>	<b>\$1,617,125,588</b>	<b>\$1,630,619,586</b>	<b>\$13,493,998</b>	<b>0.83%</b>
<b>Debt Service Funds</b>						
20000 Consolidated Debt Service	\$311,752,440	\$341,373,647	\$363,522,005	\$351,346,845	(\$12,175,160)	(3.35%)
<b>Capital Project Funds</b>						
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%
<b>Total Capital Project Funds</b>	<b>\$411,343,232</b>	<b>\$261,739,091</b>	<b>\$1,316,663,354</b>	<b>\$1,516,680,761</b>	<b>\$200,017,407</b>	<b>15.19%</b>
<b>Special Revenue Funds</b>						
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%

## FY 2018 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2017 Actual <sup>1</sup>	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan <sup>1,2</sup>	FY 2018 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>						
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%
<b>Total Special Revenue Funds</b>	<b>\$3,450,606,094</b>	<b>\$3,602,821,983</b>	<b>\$4,437,732,598</b>	<b>\$4,479,312,773</b>	<b>\$41,580,175</b>	<b>0.94%</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$5,662,052,535</b>	<b>\$5,750,583,954</b>	<b>\$7,735,043,545</b>	<b>\$7,977,959,965</b>	<b>\$242,916,420</b>	<b>3.14%</b>
<b>PROPRIETARY FUNDS</b>						
<b>Internal Service Funds</b>						
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%
<b>Total Internal Service Funds</b>	<b>\$750,007,074</b>	<b>\$820,810,264</b>	<b>\$891,300,041</b>	<b>\$895,800,041</b>	<b>\$4,500,000</b>	<b>0.50%</b>
<b>Enterprise Funds</b>						
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%
<b>Total Enterprise Funds</b>	<b>\$234,026,773</b>	<b>\$219,351,311</b>	<b>\$379,719,182</b>	<b>\$379,719,182</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$984,033,847</b>	<b>\$1,040,161,575</b>	<b>\$1,271,019,223</b>	<b>\$1,275,519,223</b>	<b>\$4,500,000</b>	<b>0.35%</b>
<b>FIDUCIARY FUNDS</b>						
<b>Custodial Funds</b>						
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%
<b>Total Custodial Funds</b>	<b>\$16,528,175</b>	<b>\$16,660,046</b>	<b>\$16,676,356</b>	<b>\$16,676,354</b>	<b>(\$2)</b>	<b>(0.00%)</b>
<b>Trust Funds</b>						
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%

## FY 2018 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2017 Actual <sup>1</sup>	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan <sup>1,2</sup>	FY 2018 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Trust Funds (Cont.)</b>						
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	<u>\$745,719,447</u>	<u>\$783,391,173</u>	<u>\$778,679,736</u>	<u>\$841,844,736</u>	<u>\$63,165,000</u>	<u>8.11%</u>
TOTAL FIDUCIARY FUNDS	\$762,247,622	\$800,051,219	\$795,356,092	\$858,521,090	\$63,164,998	7.94%
TOTAL APPROPRIATED FUNDS	<u>\$7,408,334,004</u>	<u>\$7,590,796,748</u>	<u>\$9,801,418,860</u>	<u>\$10,112,000,278</u>	<u>\$310,581,418</u>	<u>3.17%</u>
Less: Internal Service Funds <sup>3</sup>	(\$750,007,074)	(\$820,810,264)	(\$891,300,041)	(\$895,800,041)	(\$4,500,000)	0.50%
NET EXPENDITURES	<u>\$6,658,326,930</u>	<u>\$6,769,986,484</u>	<u>\$8,910,118,819</u>	<u>\$9,216,200,237</u>	<u>\$306,081,418</u>	<u>3.44%</u>

<sup>1</sup> 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.

<sup>2</sup> 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.

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



## FY 2018 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2017 Actual <sup>1</sup>	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan <sup>1</sup>	FY 2018 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>HUMAN SERVICES</b>						
<b>Special Revenue Funds</b>						
83000 Alcohol Safety Action Program	\$1,691,518	\$1,818,497	\$1,818,497	\$1,703,122	(\$115,375)	(6.34%)
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>						
<b>Agency Funds</b>						
10031 Northern Virginia Regional Identification System	\$12,231	\$18,799	\$44,772	\$44,772	\$0	0.00%
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>						
<b>Other Housing Funds</b>						
81000 FCRHA General Operating	\$4,007,721	\$3,241,942	\$3,915,547	\$3,915,547	\$0	0.00%
81020 Non-County Appropriated Rehabilitation Loan Program	0	0	0	0	0	-
81030 FCRHA Revolving Development	10,825	0	966,309	966,309	0	0.00%
81050 FCRHA Private Financing	55,116	0	1,921,790	1,921,790	0	0.00%
81060 FCRHA Internal Service	3,777,683	3,795,720	4,152,019	4,152,019	0	0.00%
81100 Fairfax County Rental Program	4,390,111	4,415,023	4,475,017	4,475,017	0	0.00%
81200 Housing Partnerships	1,806,105	1,933,572	2,137,747	2,137,747	0	0.00%
81300 RAD-Fairfax County Rental Program	227,584	2,526,026	5,092,356	5,092,356	0	0.00%
81500 Housing Grants and Projects	385,739	0	1,524,247	1,524,247	0	0.00%
<b>Total Other Housing Funds</b>	<b>\$14,660,884</b>	<b>\$15,912,283</b>	<b>\$24,185,032</b>	<b>\$24,185,032</b>	<b>\$0</b>	<b>0.00%</b>
<b>Annual Contribution Contract</b>						
81510 Housing Choice Voucher Program	\$60,995,353	\$63,483,502	\$62,553,124	\$61,915,690	(\$637,434)	(1.02%)
81520 Public Housing Projects Under Management	9,865,088	7,718,518	5,725,961	5,725,961	0	0.00%
81530 Public Housing Projects Under Modernization	1,736,453	0	905,798	905,798	0	0.00%
<b>Total Annual Contribution Contract</b>	<b>\$72,596,894</b>	<b>\$71,202,020</b>	<b>\$69,184,883</b>	<b>\$68,547,449</b>	<b>(\$637,434)</b>	<b>(0.92%)</b>
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$87,257,778</b>	<b>\$87,114,303</b>	<b>\$93,369,915</b>	<b>\$92,732,481</b>	<b>(\$637,434)</b>	<b>(0.68%)</b>
<b>FAIRFAX COUNTY PARK AUTHORITY</b>						
<b>Special Revenue Funds</b>						
80000 Park Revenue and Operating	\$45,300,673	\$46,929,235	\$46,929,235	\$46,929,235	\$0	0.00%
<b>Capital Projects Funds</b>						
80300 Park Improvement Fund	\$3,809,535	\$0	\$18,558,553	\$18,663,553	\$105,000	0.57%
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$49,110,208</b>	<b>\$46,929,235</b>	<b>\$65,487,788</b>	<b>\$65,592,788</b>	<b>\$105,000</b>	<b>0.16%</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$138,071,735</b>	<b>\$135,880,834</b>	<b>\$160,720,972</b>	<b>\$160,073,163</b>	<b>(\$647,809)</b>	<b>(0.40%)</b>

<sup>1</sup> 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 2018 Audit Package - Attachment VI for further details.