

FY 2019 Third Quarter Review
Attachment I – Schedules

FY 2019 THIRD QUARTER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2019 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$212,812,947	\$126,151,342	\$234,056,305	\$234,056,305	\$0	0.00%
Revenue ^{1,2}						
Real Property Taxes	\$2,651,840,881	\$2,790,371,574	\$2,790,371,574	\$2,790,371,574	\$0	0.00%
Personal Property Taxes ³	411,121,898	411,966,088	417,307,288	417,307,288	0	0.00%
General Other Local Taxes	526,923,911	521,305,877	522,515,580	522,515,580	0	0.00%
Permit, Fees & Regulatory Licenses	52,721,959	53,009,977	53,305,534	54,055,534	750,000	1.41%
Fines & Forfeitures	12,178,390	12,178,536	12,438,697	12,438,697	0	0.00%
Revenue from Use of Money & Property	43,523,165	49,159,119	69,585,705	69,585,705	0	0.00%
Charges for Services	82,474,118	81,868,225	82,845,373	82,845,373	0	0.00%
Revenue from the Commonwealth ³	305,493,063	309,465,119	309,465,119	309,465,119	0	0.00%
Revenue from the Federal Government	42,584,099	35,682,621	38,758,489	38,758,489	0	0.00%
Recovered Costs/Other Revenue	17,405,819	16,636,952	16,883,193	18,283,193	1,400,000	8.29%
Total Revenue	\$4,146,267,303	\$4,281,644,088	\$4,313,476,552	\$4,315,626,552	\$2,150,000	0.05%
Transfers In						
Fund 40030 Cable Communications	\$3,772,651	\$3,877,319	\$3,877,319	\$3,877,319	\$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	626,000	626,000	626,000	626,000	0	0.00%
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%
Total Transfers In	\$10,068,651	\$10,173,319	\$10,173,319	\$10,173,319	\$0	0.00%
Total Available	\$4,369,148,901	\$4,417,968,749	\$4,557,706,176	\$4,559,856,176	\$2,150,000	0.05%
Direct Expenditures ²						
Personnel Services	\$800,512,121	\$865,206,541	\$865,566,896	\$866,628,798	\$1,061,902	0.12%
Operating Expenses	353,975,712	362,769,688	407,363,594	410,454,842	3,091,248	0.76%
Recovered Costs	(37,849,448)	(37,942,821)	(37,942,821)	(37,942,821)	0	0.00%
Capital Equipment	3,727,265	354,744	4,275,655	4,487,910	212,255	4.96%
Fringe Benefits	362,766,578	389,922,233	392,682,092	388,620,656	(4,061,436)	(1.03%)
Total Direct Expenditures	\$1,483,132,228	\$1,580,310,385	\$1,631,945,416	\$1,632,249,385	\$303,969	0.02%

FY 2019 THIRD QUARTER FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2019 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out						
Fund S10000 School Operating	\$1,966,919,600	\$2,051,659,207	\$2,051,659,207	\$2,051,659,207	\$0	0.00%
Fund S31000 School Construction	13,100,000	15,600,000	15,600,000	15,600,000	0	0.00%
Fund 10010 Revenue Stabilization	24,264,285	6,527,583	10,481,305	10,481,305	0	0.00%
Fund 10020 Community Funding Pool	11,141,700	11,698,785	11,698,785	11,698,785	0	0.00%
Fund 10030 Contributory Fund	13,794,771	13,674,778	14,174,778	14,294,942	120,164	0.85%
Fund 10040 Information Technology	9,485,617	3,254,750	5,670,240	22,374,990	16,704,750	294.60%
Fund 20000 County Debt Service	146,035,225	149,052,944	147,052,944	147,052,944	0	0.00%
Fund 20001 School Debt Service	189,130,953	193,381,033	193,381,033	193,381,033	0	0.00%
Fund 30000 Metro Operations and Construction	13,557,955	20,695,098	20,695,098	20,695,098	0	0.00%
Fund 30010 General Construction and Contributions	37,256,048	16,161,476	21,455,055	21,955,055	500,000	2.33%
Fund 30020 Infrastructure Replacement and Upgrades	11,390,244	0	15,597,901	26,685,901	11,088,000	71.09%
Fund 30050 Transportation Improvements	0	0	45,000	45,000	0	0.00%
Fund 30060 Pedestrian Walkway Improvements	1,693,507	600,000	2,344,718	2,376,718	32,000	1.36%
Fund 30070 Public Safety Construction	350,000	0	0	0	0	-
Fund 40000 County Transit Systems	34,429,649	36,151,131	36,151,131	36,151,131	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	130,429,318	135,445,375	135,334,383	135,334,383	0	0.00%
Fund 40330 Elderly Housing Programs	1,837,024	1,862,722	1,862,722	1,862,722	0	0.00%
Fund 50000 Federal/State Grants	5,106,999	5,486,978	5,486,978	5,486,978	0	0.00%
Fund 60000 County Insurance	26,533,081	24,236,650	24,236,650	24,236,650	0	0.00%
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	500,000	0	0	3,037,500	3,037,500	-
Fund 73030 OPEB Trust	10,490,000	10,490,000	10,490,000	10,490,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	572,561	684,916	684,916	684,916	0	0.00%
Total Transfers Out	\$2,651,960,368	\$2,700,605,257	\$2,728,044,675	\$2,759,527,089	\$31,482,414	1.15%
Total Disbursements	\$4,135,092,596	\$4,280,915,642	\$4,359,990,091	\$4,391,776,474	\$31,786,383	0.73%
Total Ending Balance	\$234,056,305	\$137,053,107	\$197,716,085	\$168,079,702	(\$29,636,383)	(14.99%)
Less:						
Managed Reserve	\$126,032,663	\$136,934,428	\$164,151,062	\$167,329,702	\$3,178,640	1.94%
Reserve for Potential FY 2019 One-Time Requirements ⁴	118,679	118,679	4,605,310	0	(4,605,310)	(100.00%)
FY 2018 Audit Adjustments ²	1,938,972		1,938,972	0	(1,938,972)	(100.00%)
FY 2019 Mid-Year Revenue Adjustments ¹			27,020,741	0	(27,020,741)	(100.00%)
Total Available	\$105,965,991	\$0	\$0	\$750,000	\$750,000	-

FY 2019 THIRD QUARTER FUND STATEMENT
FUND 10001, GENERAL FUND

FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2019 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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¹ *FY 2019 Revised Budget Plan* revenues reflect a net increase of \$27,020,741 based on revised revenue estimates as of fall 2018. The *FY 2019 Third Quarter Review* contains a detailed explanation of these changes. This one-time funding is utilized as part of the *FY 2019 Third Quarter Review*.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2018 revenues are increased \$3,363,908 and FY 2018 expenditures are increased \$1,424,936 to reflect audit adjustments as included in the FY 2018 Comprehensive Annual Financial Report (CAFR). As a result, the *FY 2019 Revised Budget Plan* Beginning Balance reflects a net increase of \$1,938,972. Details of the FY 2018 audit adjustments are included in the FY 2019 Third Quarter package. This one-time funding is utilized as part of the *FY 2019 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 of the *FY 2018 Third Quarter Review*, an amount of \$118,679 was set aside in reserve to address potential FY 2019 one-time requirements. As part of the *FY 2018 Carryover Review*, an amount of \$4,486,631 was added to the reserve for a total of \$4,605,310. This one-time funding is utilized as part of the *FY 2019 Third Quarter Review*.

FY 2019 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2019 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$5,088,578	\$6,126,534	\$6,168,990	\$6,168,990	\$0	0.00%
02 Office of the County Executive	6,439,657	7,061,851	7,133,263	7,133,263	0	0.00%
06 Department of Finance	7,769,692	8,782,805	9,484,188	9,484,188	0	0.00%
11 Department of Human Resources	7,359,894	7,693,713	7,811,463	7,811,463	0	0.00%
12 Department of Procurement and Material Management	4,169,111	7,164,763	8,088,317	8,088,317	0	0.00%
13 Office of Public Affairs	1,471,604	1,722,104	1,881,231	1,881,231	0	0.00%
15 Office of Elections	4,528,348	4,169,525	4,187,320	5,426,493	1,239,173	29.59%
17 Office of the County Attorney	7,358,236	7,825,694	8,995,367	8,995,367	0	0.00%
20 Department of Management and Budget	4,938,069	5,203,443	5,461,562	6,061,562	600,000	10.99%
37 Office of the Financial and Program Auditor	319,485	400,704	402,471	402,471	0	0.00%
41 Civil Service Commission	452,272	454,134	454,134	454,134	0	0.00%
42 Office of the Independent Police Auditor	227,580	316,377	317,744	317,744	0	0.00%
57 Department of Tax Administration	24,317,624	25,942,250	27,121,037	27,220,537	99,500	0.37%
70 Department of Information Technology	32,826,499	35,088,139	35,750,532	35,750,532	0	0.00%
Total Legislative-Executive Functions / Central Services	\$107,266,649	\$117,952,036	\$123,257,619	\$125,196,292	\$1,938,673	1.57%
Judicial Administration						
80 Circuit Court and Records	\$11,396,334	\$11,763,757	\$11,786,163	\$11,786,163	\$0	0.00%
82 Office of the Commonwealth's Attorney	3,711,043	4,083,927	4,130,942	4,130,942	0	0.00%
85 General District Court	3,814,798	4,231,416	4,595,653	4,595,653	0	0.00%
91 Office of the Sheriff	19,902,785	19,977,092	21,564,500	21,564,500	0	0.00%
Total Judicial Administration	\$38,824,960	\$40,056,192	\$42,077,258	\$42,077,258	\$0	0.00%
Public Safety						
04 Department of Cable and Consumer Services	\$809,284	\$860,438	\$860,594	\$860,594	\$0	0.00%
31 Land Development Services	11,819,365	12,265,578	12,676,769	12,676,769	0	0.00%
81 Juvenile and Domestic Relations District Court	22,120,514	24,479,926	26,007,801	26,007,801	0	0.00%
90 Police Department	192,853,382	203,479,070	206,704,951	206,917,206	212,255	0.10%
91 Office of the Sheriff	45,516,633	50,763,097	52,884,049	52,798,526	(85,523)	(0.16%)
92 Fire and Rescue Department	199,106,073	209,376,423	214,603,010	214,603,010	0	0.00%
93 Office of Emergency Management	1,810,661	1,903,057	2,638,061	2,638,061	0	0.00%
96 Department of Animal Sheltering	2,161,126	2,625,643	2,647,625	2,647,625	0	0.00%
97 Department of Code Compliance	4,322,855	4,630,445	4,649,167	4,649,167	0	0.00%
Total Public Safety	\$480,519,893	\$510,383,677	\$523,672,027	\$523,798,759	\$126,732	0.02%

FY 2019 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2019 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Public Works						
08 Facilities Management Department	\$57,171,867	\$59,200,956	\$61,844,724	\$62,145,524	\$300,800	0.49%
25 Business Planning and Support	1,009,631	1,015,756	995,649	1,070,649	75,000	7.53%
26 Office of Capital Facilities	14,137,513	14,675,931	15,042,595	15,042,595	0	0.00%
87 Unclassified Administrative Expenses	4,154,659	3,948,694	4,098,869	4,348,869	250,000	6.10%
Total Public Works	\$76,473,670	\$78,841,337	\$81,981,837	\$82,607,637	\$625,800	0.76%
Health and Welfare						
67 Department of Family Services	\$195,956,308	\$218,353,739	\$223,483,048	\$223,483,048	\$0	0.00%
68 Department of Administration for Human Services	13,421,349	0	0	0	0	--
71 Health Department	57,516,466	62,427,094	64,280,083	65,680,083	1,400,000	2.18%
73 Office to Prevent and End Homelessness	13,020,272	14,354,529	15,062,439	15,062,439	0	0.00%
77 Office of Strategy Management for Health and Human Services	0	3,863,769	3,633,130	3,633,130	0	0.00%
79 Department of Neighborhood and Community Services	29,533,496	31,136,968	32,483,909	32,483,909	0	0.00%
Total Health and Welfare	\$309,447,891	\$330,136,099	\$338,942,609	\$340,342,609	\$1,400,000	0.41%
Parks and Libraries						
51 Fairfax County Park Authority	\$25,004,732	\$26,590,585	\$26,840,827	\$26,540,027	(\$300,800)	(1.12%)
52 Fairfax County Public Library	28,753,171	29,364,003	30,773,020	30,773,020	0	0.00%
Total Parks and Libraries	\$53,757,903	\$55,954,588	\$57,613,847	\$57,313,047	(\$300,800)	(0.52%)
Community Development						
16 Economic Development Authority	\$7,873,057	\$7,840,615	\$7,990,615	\$7,990,615	\$0	0.00%
31 Land Development Services	15,501,448	16,160,968	16,565,153	17,315,153	750,000	4.53%
35 Department of Planning and Zoning	11,911,771	11,618,294	13,639,004	13,639,004	0	0.00%
36 Planning Commission	824,927	857,046	860,561	860,561	0	0.00%
38 Department of Housing and Community Development	6,416,330	6,845,003	7,033,169	7,033,169	0	0.00%
39 Office of Human Rights and Equity Programs	1,498,459	1,797,169	1,963,159	1,963,159	0	0.00%
40 Department of Transportation	8,160,306	8,583,491	9,045,516	9,045,516	0	0.00%
Total Community Development	\$52,186,298	\$53,702,586	\$57,097,177	\$57,847,177	\$750,000	1.31%
Nondepartmental						
87 Unclassified Administrative Expenses	\$195,045	\$1,973,787	\$12,950,526	\$12,775,526	(\$175,000)	(1.35%)
89 Employee Benefits	364,459,919	391,310,083	394,352,516	390,291,080	(4,061,436)	(1.03%)
Total Nondepartmental	\$364,654,964	\$393,283,870	\$407,303,042	\$403,066,606	(\$4,236,436)	(1.04%)
Total General Fund Direct Expenditures	\$1,483,132,228	\$1,580,310,385	\$1,631,945,416	\$1,632,249,385	\$303,969	0.02%

FY 2019 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2018 Actual ¹	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan ^{1,2}	FY 2019 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,483,132,228	\$1,580,310,385	\$1,631,945,416	\$1,632,249,385	\$303,969	0.02%
10020 Consolidated Community Funding Pool	11,222,858	11,698,785	11,784,401	11,784,401	0	0.00%
10030 Contributory Fund	13,914,867	13,675,489	14,175,489	14,295,653	120,164	0.85%
10040 Information Technology	12,318,050	3,604,750	40,398,781	58,093,211	17,694,430	43.80%
Total General Fund Group	\$1,520,588,003	\$1,609,289,409	\$1,698,304,087	\$1,716,422,650	\$18,118,563	1.07%
Debt Service Funds						
20000 Consolidated Debt Service	\$338,549,702	\$349,973,431	\$361,396,155	\$349,230,803	(\$12,165,352)	(3.37%)
Capital Project Funds						
30000 Metro Operations and Construction	\$40,904,941	\$47,978,553	\$42,291,223	\$54,391,223	\$12,100,000	28.61%
30010 General Construction and Contributions	53,482,683	20,736,476	205,335,879	206,265,124	929,245	0.45%
30020 Infrastructure Replacement and Upgrades	10,659,130	0	44,455,675	55,543,675	11,088,000	24.94%
30030 Library Construction	5,861,588	0	21,196,861	21,196,861	0	0.00%
30040 Contributed Roadway Improvements	9,929,188	0	30,388,814	30,388,814	0	0.00%
30050 Transportation Improvements	15,093,630	0	102,340,809	102,340,809	0	0.00%
30060 Pedestrian Walkway Improvements	2,542,697	600,000	4,901,007	4,938,007	37,000	0.75%
30070 Public Safety Construction	20,529,310	0	232,778,065	408,808,065	176,030,000	75.62%
30080 Commercial Revitalization Program	46,081	0	1,843,344	1,843,344	0	0.00%
30090 Pro Rata Share Drainage Construction	2,719,139	0	4,033,335	4,033,335	0	0.00%
30300 The Penny for Affordable Housing Fund	17,926,479	18,000,000	48,580,666	48,680,666	100,000	0.21%
30310 Housing Assistance Program	523,751	0	5,630,878	5,630,878	0	0.00%
30400 Park Authority Bond Construction	18,518,929	0	111,253,380	111,415,185	161,805	0.15%
S31000 Public School Construction	180,410,901	179,828,018	607,701,577	607,701,577	0	0.00%
Total Capital Project Funds	\$379,148,447	\$267,143,047	\$1,462,731,513	\$1,663,177,563	\$200,446,050	13.70%
Special Revenue Funds						
40000 County Transit Systems	\$98,537,050	\$101,186,760	\$111,548,369	\$110,298,369	(\$1,250,000)	(1.12%)
40010 County and Regional Transportation Projects	57,198,163	62,167,198	381,342,446	382,592,446	1,250,000	0.33%
40030 Cable Communications	11,456,061	15,068,001	22,660,362	22,660,362	0	0.00%
40040 Fairfax-Falls Church Community Services Board	160,587,584	169,947,213	179,201,805	179,201,805	0	0.00%
40050 Reston Community Center	7,851,670	8,304,386	15,163,393	15,163,393	0	0.00%
40060 McLean Community Center	8,440,426	5,614,079	8,931,764	8,931,764	0	0.00%
40070 Burgundy Village Community Center	229,884	46,163	66,601	66,601	0	0.00%
40080 Integrated Pest Management Program	1,880,859	3,262,578	3,303,754	3,303,754	0	0.00%
40090 E-911	41,750,513	50,049,843	61,605,402	61,605,402	0	0.00%
40100 Stormwater Services	75,249,170	76,761,250	146,643,345	148,091,239	1,447,894	0.99%
40110 Dulles Rail Phase I Transportation Improvement District	15,569,700	15,575,650	35,575,650	35,575,650	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	0	500,000	5,060,654	35,060,654	30,000,000	592.81%
40125 Metrorail Parking System Pledged Revenues	51,822,357	9,061,861	41,101,402	41,101,402	0	0.00%
40130 Leaf Collection	1,857,212	1,883,766	1,883,766	2,168,766	285,000	15.13%
40140 Refuse Collection and Recycling Operations	17,885,568	18,558,146	20,005,661	20,505,661	500,000	2.50%
40150 Refuse Disposal	52,366,485	54,158,191	57,896,280	58,971,280	1,075,000	1.86%
40170 I-95 Refuse Disposal	6,246,943	8,008,360	15,475,155	15,475,155	0	0.00%
40180 Tysons Service District	0	0	11,562,586	20,397,116	8,834,530	76.41%
40190 Reston Service District	0	0	500,000	500,000	0	0.00%

FY 2019 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2018 Actual ¹	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan ^{1,2}	FY 2019 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40300 Housing Trust Fund	\$2,967,138	\$689,954	\$11,316,893	\$11,316,893	\$0	0.00%
40330 Elderly Housing Programs	3,074,739	3,268,166	3,427,475	3,427,475	0	0.00%
40360 Homeowner and Business Loan Programs	3,151,265	2,554,631	3,324,337	3,324,337	0	0.00%
50000 Federal/State Grants	109,385,469	120,067,889	268,683,146	378,279,625	109,596,479	40.79%
50800 Community Development Block Grant	5,126,239	4,974,689	10,890,917	15,062,711	4,171,794	38.31%
50810 HOME Investment Partnerships Grant	2,696,519	1,530,449	4,967,724	4,967,724	0	0.00%
S10000 Public School Operating	2,694,123,194	2,827,625,720	2,926,044,519	2,921,481,760	(4,562,759)	(0.16)%
S40000 Public School Food and Nutrition Services	77,784,423	101,967,724	104,722,703	104,772,703	50,000	0.05%
S43000 Public School Adult and Community Education	8,819,888	9,552,708	9,967,115	10,008,977	41,862	0.42%
S50000 Public School Grants & Self Supporting Programs	73,931,674	72,565,197	106,792,797	107,208,394	415,597	0.39%
Total Special Revenue Funds	\$3,589,990,193	\$3,744,950,572	\$4,569,666,021	\$4,721,521,418	\$151,855,397	3.32%
TOTAL GOVERNMENTAL FUNDS	\$5,828,276,345	\$5,971,356,459	\$8,092,097,776	\$8,450,352,434	\$358,254,658	4.43%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$38,402,944	\$26,646,940	\$37,146,940	\$37,146,940	\$0	0.00%
60010 Department of Vehicle Services	80,374,159	82,955,709	91,497,797	96,153,338	4,655,541	5.09%
60020 Document Services	8,896,067	9,876,129	10,134,581	10,134,581	0	0.00%
60030 Technology Infrastructure Services	40,493,106	44,004,399	48,910,166	51,947,666	3,037,500	6.21%
60040 Health Benefits	180,093,037	196,495,469	230,074,632	230,074,632	0	0.00%
S60000 Public School Insurance	14,390,085	17,444,772	20,580,241	20,580,241	0	0.00%
S62000 Public School Health and Flexible Benefits	389,354,611	482,539,513	496,978,259	496,978,259	0	0.00%
Total Internal Service Funds	\$752,004,009	\$859,962,931	\$935,322,616	\$943,015,657	\$7,693,041	0.82%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$97,498,466	\$101,737,799	\$103,129,891	\$103,129,891	\$0	0.00%
69020 Sewer Bond Parity Debt Service	23,520,080	25,036,131	25,036,131	25,036,131	0	0.00%
69040 Sewer Bond Subordinate Debt Service	21,934,018	25,781,875	25,781,875	25,781,875	0	0.00%
69300 Sewer Construction Improvements	69,829,875	70,000,000	111,227,814	111,227,814	0	0.00%
69310 Sewer Bond Construction	32,937,655	0	86,309,040	86,309,040	0	0.00%
Total Enterprise Funds	\$245,720,094	\$222,555,805	\$351,484,751	\$351,484,751	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$997,724,103	\$1,082,518,736	\$1,286,807,367	\$1,294,500,408	\$7,693,041	0.60%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$10,824,560	\$11,983,354	\$11,983,592	\$11,983,592	\$0	0.00%
70040 Mosaic District Community Development Authority	5,218,739	5,406,400	5,406,400	5,406,400	0	0.00%
Total Custodial Funds	\$16,043,299	\$17,389,754	\$17,389,992	\$17,389,992	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$343,661,961	\$405,465,087	\$405,465,087	\$405,465,087	\$0	0.00%
73010 Uniformed Employees Retirement Trust	113,708,900	138,195,542	138,195,542	138,195,542	0	0.00%
73020 Police Retirement Trust	95,187,077	100,577,486	100,577,486	104,077,486	3,500,000	3.48%
73030 OPEB Trust	21,993,695	12,503,529	12,503,529	24,338,529	11,835,000	94.65%

FY 2019 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2018 Actual ¹	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan ^{1,2}	FY 2019 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Trust Funds (Cont.)						
S71000 Educational Employees' Retirement	\$198,526,423	\$214,154,663	\$211,082,894	\$211,082,894	\$0	0.00%
S71100 Public School OPEB Trust	54,892,816	23,195,500	23,195,500	23,195,500	0	0.00%
Total Trust Funds	\$827,970,872	\$894,091,807	\$891,020,038	\$906,355,038	\$15,335,000	1.72%
TOTAL FIDUCIARY FUNDS	\$844,014,171	\$911,481,561	\$908,410,030	\$923,745,030	\$15,335,000	1.69%
TOTAL APPROPRIATED FUNDS	\$7,670,014,619	\$7,965,356,756	\$10,287,315,173	\$10,668,597,872	\$381,282,699	3.71%
Less: Internal Service Funds ³	(\$752,004,009)	(\$859,962,931)	(\$935,322,616)	(\$943,015,657)	(\$7,693,041)	0.82%
NET EXPENDITURES	\$6,918,010,610	\$7,105,393,825	\$9,351,992,557	\$9,725,582,215	\$373,589,658	3.99%

¹ The FY 2018 Actuals reflect audit adjustments as included in the FY 2018 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2019 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.

² The FY 2019 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 2019 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2020 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 2019 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2018 Actual ¹	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan ¹	FY 2019 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,664,227	\$1,799,316	\$1,799,316	\$1,799,316	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$3,127	\$18,799	\$60,444	\$60,444	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$3,710,850	\$3,493,831	\$3,762,343	\$3,762,343	\$0	0.00%
81020 Non-County Appropriated Rehabilitation Loan Program	0	0	0	0	0	-
81030 FCRHA Revolving Development	0	0	0	0	0	-
81050 FCRHA Private Financing	6,285	0	2,963,371	2,963,371	0	0.00%
81060 FCRHA Internal Service	3,963,084	4,035,484	4,221,195	4,221,195	0	0.00%
81100 Fairfax County Rental Program	4,258,437	4,545,048	5,637,608	5,637,608	0	0.00%
81200 Housing Partnerships	1,988,894	1,972,542	25,320,701	25,320,701	0	0.00%
81300 RAD - Project-Based Voucher	12,192,586	10,759,999	12,188,655	12,188,655	0	0.00%
81500 Housing Grants and Projects	716,339	1,300,028	1,468,822	1,468,822	0	0.00%
Total Other Housing Funds	\$26,836,475	\$26,106,932	\$55,562,695	\$55,562,695	\$0	0.00%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$62,730,882	\$67,020,166	\$71,538,736	\$68,120,635	(\$3,418,101)	(4.78%)
81520 Public Housing Projects Under Management	0	0	0	0	0	-
81530 Public Housing Projects Under Modernization	0	0	0	0	0	-
Total Annual Contribution Contract	\$62,730,882	\$67,020,166	\$71,538,736	\$68,120,635	(\$3,418,101)	(4.78%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$89,567,357	\$93,127,098	\$127,101,431	\$123,683,330	(\$3,418,101)	(2.69%)
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue and Operating	\$45,843,608	\$48,005,864	\$47,702,716	\$46,902,716	(\$800,000)	(1.68%)
Capital Projects Funds						
80300 Park Improvement Fund	\$5,115,716	\$0	\$18,659,164	\$19,328,164	\$669,000	3.59%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$50,959,324	\$48,005,864	\$66,361,880	\$66,230,880	(\$131,000)	(0.20%)
TOTAL NON-APPROPRIATED FUNDS	\$142,194,035	\$142,951,077	\$195,323,071	\$191,773,970	(\$3,549,101)	(1.82%)

¹ The FY 2018 Actuals reflect audit adjustments as included in the FY 2018 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2019 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.