

FY 2021 MID-YEAR FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$268,482,803	\$184,890,694	\$450,483,673	\$450,483,673	\$0	0.00%
Revenue ¹						
Real Property Taxes	\$2,898,128,734	\$3,002,075,466	\$2,999,403,837	\$2,999,403,837	\$0	0.00%
Personal Property Taxes ²	441,668,485	428,024,388	419,929,567	419,929,567	0	0.00%
General Other Local Taxes	535,816,255	489,100,905	489,100,905	505,274,909	16,174,004	3.31%
Permit, Fees & Regulatory Licenses	54,002,649	49,642,908	49,642,908	49,642,908	0	0.00%
Fines & Forfeitures	10,001,169	11,795,664	11,795,664	7,934,518	(3,861,146)	(32.73%)
Revenue from Use of Money & Property	66,201,313	24,257,799	24,257,799	24,257,799	0	0.00%
Charges for Services	70,109,331	83,119,246	83,119,246	56,526,667	(26,592,579)	(31.99%)
Revenue from the Commonwealth ²	308,774,709	312,712,922	312,963,571	312,963,571	0	0.00%
Revenue from the Federal Government	246,969,447	40,235,797	40,879,247	40,879,247	0	0.00%
Recovered Costs/Other Revenue	15,486,984	16,234,444	16,234,444	15,526,944	(707,500)	(4.36%)
Total Revenue	\$4,647,159,076	\$4,457,199,539	\$4,447,327,188	\$4,432,339,967	(\$14,987,221)	(0.34%)
Transfers In						
Fund 40030 Cable Communications	\$2,785,414	\$2,411,781	\$2,411,781	\$2,411,781	\$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 40130 Leaf Collection	54,000	54,000	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	494,000	494,000	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	\$9,081,414	\$8,707,781	\$8,707,781	\$8,707,781	\$0	0.00%
Total Available	\$4,924,723,293	\$4,650,798,014	\$4,906,518,642	\$4,891,531,421	(\$14,987,221)	(0.31%)
Direct Expenditures ¹						
Personnel Services	\$869,821,333	\$907,917,682	\$911,860,103	\$911,460,103	(\$400,000)	(0.04%)
Operating Expenses	383,281,086	355,528,865	548,813,944	539,280,764	(9,533,180)	(1.74%)
Recovered Costs	(33,946,503)	(34,995,105)	(37,342,900)	(37,342,900)	0	0.00%
Capital Equipment	3,743,134	200,000	1,941,637	1,941,637	0	0.00%
Fringe Benefits	391,643,204	399,978,711	400,813,391	400,813,391	0	0.00%
Total Direct Expenditures	\$1,614,542,254	\$1,628,630,153	\$1,826,086,175	\$1,816,152,995	(\$9,933,180)	(0.54%)
Transfers Out						
Fund S10000 School Operating	\$2,136,016,697	\$2,143,322,211	\$2,143,322,211	\$2,143,322,211	\$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 ³	3,662,158	0	4,224,448	3,955,212	(269,236)	(6.37%)
Fund 10015 Economic Opportunity Reserve ³	34,215,003	8,263,008	14,103,978	14,050,131	(53,847)	(0.38%)
Fund 10020 Community Funding Pool	11,828,596	12,283,724	12,283,724	12,283,724	0	0.00%

FY 2021 MID-YEAR FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (continued)						
Fund 10030 Contributory Fund	\$14,618,937	\$14,506,749	\$15,131,749	\$15,131,749	\$0	0.00%
Fund 10040 Information Technology	4,190,000	0	10,000,000	10,000,000	0	0.00%
Fund 20000 County Debt Service	131,759,616	131,040,472	131,040,472	131,040,472	0	0.00%
Fund 20001 School Debt Service	197,982,182	198,182,333	198,182,333	198,182,333	0	0.00%
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	43,950,424	43,950,424	0	0.00%
Fund 30010 General Construction and Contributions	24,246,720	16,456,430	22,059,189	22,059,189	0	0.00%
Fund 30015 Environmental and Energy Program	0	916,615	7,966,615	7,966,615	0	0.00%
Fund 30020 Infrastructure Replacement and Upgrades	11,251,187	0	12,315,375	12,315,375	0	0.00%
Fund 30030 Library Construction	1,530,000	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	1,791,125	700,000	3,018,555	3,018,555	0	0.00%
Fund 30070 Public Safety Construction	300,000	0	0	0	0	-
Fund 40000 County Transit Systems	40,633,472	40,633,472	40,633,472	40,633,472	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	146,575,985	147,554,569	147,554,569	147,554,569	0	0.00%
Fund 40045 Early Childhood Birth to 5	0	32,564,400	32,564,400	32,564,400	0	0.00%
Fund 40330 Elderly Housing Programs	1,885,995	1,885,995	1,885,995	1,885,995	0	0.00%
Fund 50000 Federal/State Grants	4,432,654	4,432,654	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	21,728,320	24,291,320	24,291,320	24,291,320	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	4,824,696	0	0	0	0	-
Fund 73030 OPEB Trust	4,490,000	4,490,000	4,490,000	4,490,000	0	0.00%
Fund 80000 Park Revenue and Operating Fund	0	0	1,706,529	1,706,529	0	0.00%
Fund 83000 Alcohol Safety Action Program	741,768	774,807	924,807	924,807	0	0.00%
Total Transfers Out	\$2,859,697,366	\$2,843,291,014	\$2,893,124,650	\$2,892,801,567	(\$323,083)	(0.01%)
Total Disbursements	\$4,474,239,620	\$4,471,921,167	\$4,719,210,825	\$4,708,954,562	(\$10,256,263)	(0.22%)
Total Ending Balance	\$450,483,673	\$178,876,847	\$187,307,817	\$182,576,859	(\$4,730,958)	(2.53%)
Less:						
Managed Reserve ³	\$184,890,694	\$178,876,847	\$182,792,248	\$182,576,859	(\$215,389)	(0.12%)
CARES Coronavirus Relief Fund Balance ^{1,4}	144,533,078	0	0	0	0	-
FY 2020 Audit Adjustments ¹	4,773,025	0	0	0	0	-
Total Available	\$116,286,876	\$0	\$4,515,569	\$0	(\$4,515,569)	(100.00%)

¹ In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2020 revenues are increased \$981,080.56 and FY 2020 expenditures are decreased \$3,534,488.39 to reflect audit adjustments as will be included in the FY 2020 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2021 Revised Budget Plan Beginning Balance reflects a net increase of \$4,515,569. This balance reflects \$4,773,025 in the General Fund, partially offset by a reduction of \$257,456 in the CARES Coronavirus Relief Fund balance. Details of the FY 2020 audit adjustments are included in the FY 2021 Mid-Year package. This one-time funding is utilized as part of the FY 2021 Mid-Year Review.

² 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.

³ The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2021.

⁴ The CARES Coronavirus Relief Fund (CRF) Balance represents unspent federal stimulus funds as of year-end FY 2020. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2021 to allow for spending through the CRF spending deadline of December 30, 2020.

FY 2021 MID-YEAR SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$5,257,404	\$5,517,094	\$5,517,094	\$5,517,094	\$0	0.00%
02 Office of the County Executive	5,385,657	5,817,714	7,154,422	7,154,422	0	0.00%
03 Department of Clerk Services	1,674,789	1,817,896	1,829,855	1,829,855	0	0.00%
06 Department of Finance	8,586,612	9,148,571	9,182,709	9,182,709	0	0.00%
11 Department of Human Resources	8,126,034	8,164,738	8,266,265	8,266,265	0	0.00%
12 Department of Procurement and Material Management	7,471,469	7,568,849	8,391,816	8,391,816	0	0.00%
13 Office of Public Affairs	1,753,334	1,790,052	1,796,085	1,796,085	0	0.00%
15 Office of Elections	5,214,923	4,993,525	7,033,789	7,033,789	0	0.00%
17 Office of the County Attorney	8,095,433	8,105,981	8,665,480	8,665,480	0	0.00%
20 Department of Management and Budget	5,742,294	5,516,999	5,545,550	5,545,550	0	0.00%
37 Office of the Financial and Program Auditor	308,204	413,868	413,868	413,868	0	0.00%
41 Civil Service Commission	407,371	468,731	468,731	468,731	0	0.00%
42 Office of the Independent Police Auditor	358,728	328,198	395,186	395,186	0	0.00%
57 Department of Tax Administration	26,123,704	27,826,856	27,938,366	27,938,366	0	0.00%
70 Department of Information Technology	36,872,879	37,498,446	38,046,215	38,046,215	0	0.00%
Total Legislative-Executive Functions / Central Services	\$121,378,835	\$124,977,518	\$130,645,431	\$130,645,431	\$0	0.00%
Judicial Administration						
80 Circuit Court and Records	\$12,167,804	\$12,482,661	\$12,641,423	\$12,641,423	\$0	0.00%
82 Office of the Commonwealth's Attorney	4,279,499	5,049,457	6,278,431	6,278,431	0	0.00%
85 General District Court	4,092,528	4,385,501	4,518,921	4,518,921	0	0.00%
91 Office of the Sheriff	21,561,488	20,633,109	20,830,826	20,830,826	0	0.00%
Total Judicial Administration	\$42,101,319	\$42,550,728	\$44,269,601	\$44,269,601	\$0	0.00%
Public Safety						
04 Department of Cable and Consumer Services	\$756,233	\$760,719	\$761,227	\$761,227	\$0	0.00%
31 Land Development Services	13,576,474	13,662,545	13,866,769	13,866,769	0	0.00%
81 Juvenile and Domestic Relations District Court	24,197,355	25,825,193	25,933,637	25,933,637	0	0.00%
90 Police Department	207,954,567	214,788,028	220,364,980	220,364,980	0	0.00%
91 Office of the Sheriff	47,999,577	52,193,261	53,419,872	53,419,872	0	0.00%
92 Fire and Rescue Department	209,655,844	218,989,964	223,644,169	223,644,169	0	0.00%
93 Office of Emergency Management	2,012,638	1,947,864	2,638,223	2,638,223	0	0.00%
96 Department of Animal Sheltering	2,470,809	2,749,929	2,774,350	2,774,350	0	0.00%
97 Department of Code Compliance	4,026,566	4,791,825	4,791,825	4,791,825	0	0.00%
Total Public Safety	\$512,650,063	\$535,709,328	\$548,195,052	\$548,195,052	\$0	0.00%

FY 2021 MID-YEAR SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2021 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Public Works						
08 Facilities Management Department	\$56,525,057	\$59,385,623	\$63,459,853	\$63,459,853	\$0	0.00%
25 Business Planning and Support	885,706	1,009,322	1,029,463	1,029,463	0	0.00%
26 Office of Capital Facilities	14,218,846	15,345,436	15,603,133	15,603,133	0	0.00%
87 Unclassified Administrative Expenses	2,103,222	3,948,694	4,149,461	4,149,461	0	0.00%
Total Public Works	\$73,732,831	\$79,689,075	\$84,241,910	\$84,241,910	\$0	0.00%
Health and Welfare						
67 Department of Family Services	\$137,732,786	\$147,721,168	\$149,459,887	\$149,459,887	\$0	0.00%
71 Health Department	56,422,774	67,715,072	70,440,832	70,440,832	0	0.00%
73 Office to Prevent and End Homelessness	14,897,139	0	0	0	0	--
77 Office of Strategy Management for Health and Human Services	2,845,744	3,369,767	3,448,765	3,448,765	0	0.00%
79 Department of Neighborhood and Community Services	95,272,108	83,218,369	86,603,458	84,303,458	(2,300,000)	(2.66%)
Total Health and Welfare	\$307,170,551	\$302,024,376	\$309,952,942	\$307,652,942	(\$2,300,000)	(0.74%)
Parks and Libraries						
51 Fairfax County Park Authority	\$24,886,243	\$27,452,530	\$27,839,517	\$27,839,517	\$0	0.00%
52 Fairfax County Public Library	29,378,910	30,294,136	30,516,526	30,516,526	0	0.00%
Total Parks and Libraries	\$54,265,153	\$57,746,666	\$58,356,043	\$58,356,043	\$0	0.00%
Community Development						
16 Economic Development Authority	\$7,814,818	\$8,841,483	\$8,841,483	\$8,841,483	\$0	0.00%
30 Department of Economic Initiatives	1,076,809	1,216,480	1,300,480	1,300,480	0	0.00%
31 Land Development Services	15,159,494	15,101,040	15,255,871	15,255,871	0	0.00%
35 Department of Planning and Development	13,028,570	13,733,875	15,073,229	15,073,229	0	0.00%
38 Department of Housing and Community Development	7,323,550	24,830,358	25,559,775	27,258,384	1,698,609	6.65%
39 Office of Human Rights and Equity Programs	1,467,616	1,859,931	1,908,562	1,908,562	0	0.00%
40 Department of Transportation	8,675,578	8,944,137	9,670,255	9,670,255	0	0.00%
Total Community Development	\$54,546,435	\$74,527,304	\$77,609,655	\$79,308,264	\$1,698,609	2.19%
Nondepartmental						
87 Unclassified Administrative Expenses (Nondepartmental) ¹	\$55,702,407	\$10,038,597	\$170,597,704	\$161,265,915	(\$9,331,789)	(5.47%)
89 Employee Benefits	392,994,660	401,366,561	402,217,837	402,217,837	0	0.00%
Total Nondepartmental	\$448,697,067	\$411,405,158	\$572,815,541	\$563,483,752	(\$9,331,789)	(1.63%)
Total General Fund Direct Expenditures	\$1,614,542,254	\$1,628,630,153	\$1,826,086,175	\$1,816,152,995	(\$9,933,180)	(0.54%)

¹ The \$200.2 million in federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) is accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund. Thus, FY 2020 Actuals represent CRF expenditures in FY 2020, and FY 2021 appropriation levels include the unspent balance to allow for spending through the CRF deadline of December 30, 2020.

FY 2021 MID-YEAR EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual ¹	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2021 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,614,542,254	\$1,628,630,153	\$1,826,086,175	\$1,816,152,995	(\$9,933,180)	(0.54%)
10015 Economic Opportunity Reserve	3,007,339	0	45,698,062	45,644,215	(53,847)	(0.12%)
10020 Consolidated Community Funding Pool	11,609,266	12,283,724	12,681,743	12,681,743	0	0.00%
10030 Contributory Fund	15,315,381	14,507,460	15,132,460	15,132,460	0	0.00%
10040 Information Technology	15,177,116	250,000	51,185,836	51,185,836	0	0.00%
Total General Fund Group	\$1,659,651,356	\$1,655,671,337	\$1,950,784,276	\$1,940,797,249	(\$9,987,027)	(0.51%)
Debt Service Funds						
20000 Consolidated Debt Service	\$333,813,558	\$336,676,960	\$340,700,390	\$340,699,525	(\$865)	(0.00%)
Capital Project Funds						
30000 Metro Operations and Construction	\$92,955,258	\$78,978,719	\$82,239,462	\$82,239,462	\$0	0.00%
30010 General Construction and Contributions	41,881,227	21,031,430	180,789,223	180,789,223	0	0.00%
30020 Infrastructure Replacement and Upgrades	16,137,778	0	46,211,582	46,211,582	0	0.00%
30030 Library Construction	1,020,366	0	20,348,940	20,348,940	0	0.00%
30040 Contributed Roadway Improvements	2,579,858	0	40,485,749	40,485,749	0	0.00%
30050 Transportation Improvements	17,691,164	0	75,625,208	75,625,208	0	0.00%
30060 Pedestrian Walkway Improvements	2,988,541	700,000	6,070,070	6,070,070	0	0.00%
30070 Public Safety Construction	33,252,679	0	359,681,732	359,681,732	0	0.00%
30080 Commercial Revitalization Program	(12,218)	0	0	0	0	-
30090 Pro Rata Share Drainage Construction	2,320,481	0	3,228,301	3,228,301	0	0.00%
30300 Affordable Housing Development and Investment	12,639,692	19,247,000	63,518,021	63,518,021	0	0.00%
30310 Housing Assistance Program	189,940	0	0	0	0	-
30400 Park Authority Bond Construction	19,280,019	0	84,446,972	84,446,972	0	0.00%
S31000 Public School Construction	214,935,914	203,770,390	384,447,985	384,447,985	0	0.00%
Total Capital Project Funds	\$457,860,699	\$324,644,154	\$1,363,371,464	\$1,363,371,464	\$0	0.00%
Special Revenue Funds						
40000 County Transit Systems	\$105,597,118	\$107,995,174	\$122,868,886	\$122,868,886	\$0	0.00%
40010 County and Regional Transportation Projects	97,979,220	58,242,329	382,007,665	382,007,665	0	0.00%
40030 Cable Communications	10,686,583	10,113,722	18,937,240	18,937,240	0	0.00%
40040 Fairfax-Falls Church Community Services Board	175,900,553	182,861,770	188,774,963	188,774,963	0	0.00%
40045 Early Childhood Birth to 5	0	32,780,360	32,780,360	32,780,360	0	0.00%
40050 Reston Community Center	10,890,508	9,584,898	11,286,269	11,286,269	0	0.00%
40060 McLean Community Center	5,647,128	6,081,083	6,437,502	7,032,502	595,000	9.24%
40070 Burgundy Village Community Center	38,045	46,596	81,801	81,801	0	0.00%
40080 Integrated Pest Management Program	1,868,330	3,314,255	3,503,941	3,503,941	0	0.00%
40090 E-911	46,396,672	52,585,811	67,155,163	67,155,163	0	0.00%
40100 Stormwater Services	84,456,631	83,964,976	255,914,462	255,914,462	0	0.00%
40110 Dulles Rail Phase I Transportation Improvement District	35,222,187	14,457,600	27,457,600	27,457,600	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	55,962,980	500,000	42,544,976	42,544,976	0	0.00%
40125 Metrorail Parking System Pledged Revenues	23,040,914	15,439,113	18,498,917	18,498,917	0	0.00%
40130 Leaf Collection	2,592,602	2,372,031	2,400,182	2,400,182	0	0.00%
40140 Refuse Collection and Recycling Operations	20,266,037	20,442,823	21,360,634	21,360,634	0	0.00%
40150 Refuse Disposal	52,355,864	56,527,725	63,298,613	63,298,613	0	0.00%
40170 I-95 Refuse Disposal	7,446,359	11,277,195	19,289,255	19,289,255	0	0.00%

FY 2021 MID-YEAR EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual ¹	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2021 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40180 Tysons Service District	\$11,844,154	\$0	\$10,902,868	\$10,902,868	\$0	0.00%
40190 Reston Service District	45,435	0	915,248	915,248	0	0.00%
40300 Housing Trust Fund	1,400,097	3,661,782	25,217,181	25,217,181	0	0.00%
40330 Elderly Housing Programs	3,517,389	3,110,720	3,292,378	3,292,378	0	0.00%
40360 Homeowner and Business Loan Programs	2,160,106	0	0	0	0	-
50000 Federal/State Grants	128,798,839	119,853,537	416,804,910	427,216,093	10,411,183	2.50%
50800 Community Development Block Grant	10,872,604	5,609,339	28,594,354	33,446,423	4,852,069	16.97%
50810 HOME Investment Partnerships Program	1,216,455	1,940,695	6,081,266	6,081,266	0	0.00%
S10000 Public School Operating ²	2,917,275,176	3,042,275,914	3,142,539,350	3,174,755,293	32,215,943	1.03%
S40000 Public School Food and Nutrition Services	79,863,196	102,511,846	90,433,963	90,433,963	0	0.00%
S43000 Public School Adult and Community Education	7,958,842	9,518,861	8,159,756	8,159,756	0	0.00%
S50000 Public School Grants & Self Supporting Programs	71,619,842	81,350,180	116,755,120	116,755,120	0	0.00%
Total Special Revenue Funds	\$3,972,919,866	\$4,038,420,335	\$5,134,294,823	\$5,182,369,018	\$48,074,195	0.94%
TOTAL GOVERNMENTAL FUNDS	\$6,424,245,479	\$6,355,412,786	\$8,789,150,953	\$8,827,237,256	\$38,086,303	0.43%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$30,695,844	\$28,480,902	\$39,580,902	\$39,580,902	\$0	0.00%
60010 Department of Vehicle Services	69,713,672	82,011,282	89,205,767	89,205,767	0	0.00%
60020 Document Services	8,979,707	9,428,679	10,436,121	10,436,121	0	0.00%
60030 Technology Infrastructure Services	47,964,474	45,138,657	51,307,950	51,307,950	0	0.00%
60040 Health Benefits	173,520,387	183,542,654	237,785,224	237,785,224	0	0.00%
S60000 Public School Insurance	18,071,440	18,698,552	19,130,383	19,130,383	0	0.00%
S62000 Public School Health and Flexible Benefits	417,978,431	521,674,775	549,625,836	549,625,836	0	0.00%
Total Internal Service Funds	\$766,923,955	\$888,975,501	\$997,072,183	\$997,072,183	\$0	0.00%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$104,645,960	\$106,637,117	\$112,051,516	\$112,051,516	\$0	0.00%
69020 Sewer Bond Parity Debt Service	24,860,827	32,316,306	32,316,306	32,316,306	0	0.00%
69040 Sewer Bond Subordinate Debt Service	25,106,942	25,437,026	25,437,026	25,437,026	0	0.00%
69300 Sewer Construction Improvements	77,044,064	65,000,000	131,311,053	131,311,053	0	0.00%
69310 Sewer Bond Construction	43,620,184	190,727,825	202,718,824	202,718,824	0	0.00%
Total Enterprise Funds	\$275,277,977	\$420,118,274	\$503,834,725	\$503,834,725	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$1,042,201,932	\$1,309,093,775	\$1,500,906,908	\$1,500,906,908	\$0	0.00%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$12,014,316	\$12,336,888	\$12,335,672	\$12,335,672	\$0	0.00%
70040 Mosaic District Community Development Authority	5,534,213	5,664,600	5,664,600	5,664,600	0	0.00%
Total Custodial Funds	\$17,548,529	\$18,001,488	\$18,000,272	\$18,000,272	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$385,215,533	\$428,446,904	\$428,446,904	\$428,446,904	\$0	0.00%
73010 Uniformed Employees Retirement Trust	128,025,713	144,179,040	144,179,040	144,179,040	0	0.00%
73020 Police Retirement Trust	103,756,900	112,426,680	112,426,680	112,426,680	0	0.00%
73030 OPEB Trust	23,652,695	12,539,673	12,539,673	12,539,673	0	0.00%

FY 2021 MID-YEAR EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual ¹	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2021 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Trust Funds (Cont.)						
S71000 Educational Employees' Retirement	\$207,000,269	\$223,764,655	\$223,817,247	\$223,817,247	\$0	0.00%
S71100 Public School OPEB Trust	23,976,363	19,994,500	19,994,500	19,994,500	0	0.00%
Total Trust Funds	\$871,627,473	\$941,351,452	\$941,404,044	\$941,404,044	\$0	0.00%
TOTAL FIDUCIARY FUNDS	\$889,176,002	\$959,352,940	\$959,404,316	\$959,404,316	\$0	0.00%
TOTAL APPROPRIATED FUNDS	\$8,355,623,413	\$8,623,859,501	\$11,249,462,177	\$11,287,548,480	\$38,086,303	0.34%
Less: Internal Service Funds ³	(\$766,923,955)	(\$888,975,501)	(\$997,072,183)	(\$997,072,183)	\$0	0.00%
NET EXPENDITURES	\$7,588,699,458	\$7,734,884,000	\$10,252,389,994	\$10,290,476,297	\$38,086,303	0.37%

¹ The FY 2020 Actuals reflect audit adjustments as will be included in the FY 2020 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2021 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 2020 Audit Package - Attachment VI for further details.

² The FY 2021 Mid-Year Estimate reflects action taken by the Fairfax County School Board on October 22, 2020, to appropriate a \$32.2 million allocation from the Coronavirus Relief Fund. The Fairfax County Public School's Midyear Review is scheduled on December 3, 2020, and any action taken during that review will be reflected in an update to this package.

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

FY 2021 MID-YEAR EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2020 Actual ¹	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2021 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,768,682	\$1,889,207	\$1,889,207	\$1,889,207	\$0	0.00%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$11,832	\$18,799	\$75,602	\$75,602	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$4,739,886	\$3,250,189	\$9,929,050	\$10,234,100	\$305,050	3.07%
81050 FCRHA Private Financing	7,918,428	0	0	0	0	-
81060 FCRHA Internal Service	3,753,067	4,054,083	4,272,577	4,272,577	0	0.00%
81100 Fairfax County Rental Program	3,727,242	3,843,103	4,391,691	4,391,691	0	0.00%
81200 Housing Partnerships	15,591,343	1,635,293	17,150,076	17,150,076	0	0.00%
81300 RAD - Project-Based Voucher	8,882,342	8,838,284	8,884,274	8,884,274	0	0.00%
81500 Housing Grants	1,520,118	1,892,352	2,274,442	2,274,442	0	0.00%
Total Other Housing Funds	\$46,132,426	\$23,513,304	\$46,902,110	\$47,207,160	\$305,050	0.65%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$69,270,276	\$71,507,618	\$76,789,450	\$76,789,450	\$0	0.00%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$115,402,702	\$95,020,922	\$123,691,560	\$123,996,610	\$305,050	0.25%
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue and Operating	\$35,716,825	\$45,361,382	\$45,361,382	\$45,179,450	(\$181,932)	(0.40%)
Capital Projects Funds						
80300 Park Improvement	\$6,317,723	\$0	\$21,827,115	\$21,827,115	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$42,034,548	\$45,361,382	\$67,188,497	\$67,006,565	(\$181,932)	(0.27%)
TOTAL NON-APPROPRIATED FUNDS	\$159,217,764	\$142,290,310	\$192,844,866	\$192,967,984	\$123,118	0.06%

¹ The FY 2020 Actuals reflect audit adjustments as will be included in the FY 2020 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2021 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 2020 Audit Package - Attachment VI for further details.