

FY 2022 MID-YEAR FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$450,483,673	\$182,576,859	\$490,597,395	\$490,597,395	\$0	0.00%
Revenue ¹						
Real Property Taxes	\$3,006,833,157	\$3,047,959,917	\$3,047,959,917	\$3,047,959,917	\$0	0.00%
Personal Property Taxes ²	431,079,622	442,806,499	442,806,499	451,652,323	8,845,824	2.00%
General Other Local Taxes	549,104,239	525,807,944	525,807,944	545,966,336	20,158,392	3.83%
Permit, Fees & Regulatory Licenses	57,076,113	52,439,181	52,439,181	50,782,784	(1,656,397)	(3.16%)
Fines & Forfeitures	5,477,214	8,727,970	8,727,970	6,913,687	(1,814,283)	(20.79%)
Revenue from Use of Money & Property	24,776,135	14,973,158	14,973,158	14,597,536	(375,622)	(2.51%)
Charges for Services	33,695,016	57,104,738	57,519,973	50,885,981	(6,633,992)	(11.53%)
Revenue from the Commonwealth ²	308,776,179	312,963,571	313,696,177	313,696,177	0	0.00%
Revenue from the Federal Government	156,499,874	40,015,038	40,733,909	40,733,909	0	0.00%
Recovered Costs/Other Revenue	18,312,162	15,526,944	15,526,944	14,778,130	(748,814)	(4.82%)
Total Revenue	\$4,591,629,711	\$4,518,324,960	\$4,520,191,672	\$4,537,966,780	\$17,775,108	0.39%
Transfers In						
Fund 40030 Cable Communications	\$2,411,781	\$2,704,481	\$2,704,481	\$2,704,481	\$0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	15,000,000	15,000,000	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	\$8,707,781	\$9,000,481	\$24,000,481	\$24,000,481	\$0	0.00%
Total Available	\$5,050,821,165	\$4,709,902,300	\$5,034,789,548	\$5,052,564,656	\$17,775,108	0.35%
Direct Expenditures ¹						
Personnel Services	\$884,112,034	\$928,006,180	\$940,937,378	\$941,210,750	\$273,372	0.03%
Operating Expenses	420,880,189	353,349,630	534,916,429	541,489,081	6,572,652	1.23%
Recovered Costs	(32,584,049)	(35,235,529)	(35,297,306)	(35,297,306)	0	0.00%
Capital Equipment	5,083,216	581,600	3,242,191	3,242,191	0	0.00%
Fringe Benefits	377,819,714	408,314,455	410,531,592	410,672,935	141,343	0.03%
Total Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,854,330,284	\$1,861,317,651	\$6,987,367	0.38%
Transfers Out						
Fund S10000 School Operating	\$2,143,322,211	\$2,172,661,166	\$2,172,661,166	\$2,172,661,166	\$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	3,955,212	0	6,862,788	7,952,596	1,089,808	15.88%

FY 2022 MID-YEAR FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (continued)						
Fund 10015 Economic Opportunity Reserve ³	14,050,131	0	478,779	696,739	217,960	45.52%
Fund 10020 Community Funding Pool	12,283,724	12,283,724	12,283,724	12,283,724	0	0.00%
Fund 10030 Contributory Fund	\$15,266,749	\$14,492,449	\$15,177,449	\$15,177,449	\$0	0.00%
Fund 10040 Information Technology	16,144,000	0	20,611,200	20,611,200	0	0.00%
Fund 20000 County Debt Service	131,040,472	131,317,132	131,317,132	131,317,132	0	0.00%
Fund 20001 School Debt Service	198,182,333	197,118,522	197,118,522	197,118,522	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	23,469,189	16,579,278	49,941,229	52,691,229	2,750,000	5.51%
Fund 30015 Environmental and Energy Program	9,116,615	1,298,767	19,498,767	19,498,767	0	0.00%
Fund 30020 Infrastructure Replacement and Upgrades	12,315,375	0	19,906,318	19,906,318	0	0.00%
Fund 30050 Transportation Improvements	0	0	0	5,000,000	5,000,000	-
Fund 30060 Pedestrian Walkway Improvements	3,018,555	800,000	800,000	800,000	0	0.00%
Fund 30070 Public Safety Construction	0	0	0	2,500,000	2,500,000	-
Fund 30300 Affordable Housing Development and Investment	0	0	5,000,000	10,000,000	5,000,000	100.00%
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	147,216,019	148,691,446	150,158,878	150,158,878	0	0.00%
Fund 40045 Early Childhood Birth to 5	32,611,229	32,619,636	32,667,557	32,667,557	0	0.00%
Fund 40090 E-911	220,145	6,400,398	6,623,874	6,623,874	0	0.00%
Fund 40330 Elderly Housing Programs	1,893,531	1,888,604	1,890,758	1,890,758	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	24,302,085	24,308,191	24,318,961	25,960,961	1,642,000	6.75%
Fund 60020 Document Services Division	3,965,515	3,941,831	3,965,525	3,965,525	0	0.00%
Fund 60030 Technology Infrastructure Services	58,132	0	2,059,235	2,059,235	0	0.00%
Fund 73030 OPEB Trust	4,490,000	5,000,000	5,000,000	5,000,000	0	0.00%
Fund 80000 Park Revenue and Operating Fund	1,706,529	0	2,283,737	2,283,737	0	0.00%
Fund 81000 FCRHA General Operating	3,226,872	0	0	0	0	-
Fund 83000 Alcohol Safety Action Program	941,493	791,411	808,641	808,641	0	0.00%
Total Transfers Out	\$2,904,912,666	\$2,872,309,105	\$2,983,550,790	\$3,001,750,558	\$18,199,768	0.61%
Total Disbursements	\$4,560,223,770	\$4,527,325,441	\$4,837,881,074	\$4,863,068,209	\$25,187,135	0.52%
Total Ending Balance	\$490,597,395	\$182,576,859	\$196,908,474	\$189,496,447	(\$7,412,027)	(3.76%)
Less:						
Managed Reserve ³	\$182,576,859	\$182,576,859	\$188,624,601	\$189,496,447	\$871,846	0.46%
CARES Coronavirus Relief Fund Balance ^{1,4}	10,818,727	0	0	0	0	-
ARPA Coronavirus State and Local Fiscal Recovery Funds Balance ⁴	111,447,319	0	0	0	0	-
FY 2021 Audit Adjustments ¹	8,283,873	0	8,283,873	0	(8,283,873)	(100.00%)
Total Available	\$177,470,617	\$0	\$0	\$0	\$0	-

FY 2022 MID-YEAR FUND STATEMENT FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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¹ In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2021 revenues are increased \$3,355,681.46 and FY 2021 expenditures are decreased \$4,928,192.62 to reflect audit adjustments as will be included in the FY 2021 Annual Comprehensive Financial Report (ACFR). As a result, the *FY 2022 Revised Budget Plan* Beginning Balance reflects a net increase of \$8,283,873. This balance reflects \$4,892,892 in the General Fund and \$3,390,981 in the CARES Coronavirus Relief Fund balance. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 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 2022.

⁴ Federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund.

FY 2022 MID-YEAR SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$5,226,549	\$5,569,932	\$5,623,432	\$5,623,432	\$0	0.00%
02 Office of the County Executive	5,816,147	6,444,013	8,421,765	8,421,765	0	0.00%
03 Department of Clerk Services	1,752,481	1,832,445	1,908,353	1,908,353	0	0.00%
06 Department of Finance	8,883,263	9,199,096	9,255,596	9,255,596	0	0.00%
11 Department of Human Resources	8,044,365	8,758,003	9,527,593	9,527,593	0	0.00%
12 Department of Procurement and Material Management	7,168,511	7,629,840	8,764,317	9,144,517	380,200	4.34%
13 Office of Public Affairs	1,683,813	1,808,863	1,948,346	1,948,346	0	0.00%
15 Office of Elections	7,159,771	5,174,595	6,039,328	6,039,328	0	0.00%
17 Office of the County Attorney	7,787,013	8,311,656	9,495,293	9,495,293	0	0.00%
20 Department of Management and Budget	5,412,331	5,585,361	6,865,406	6,865,406	0	0.00%
37 Office of the Financial and Program Auditor	251,983	417,685	439,685	439,685	0	0.00%
41 Civil Service Commission	390,430	472,756	476,756	476,756	0	0.00%
42 Office of the Independent Police Auditor	363,805	331,153	333,153	333,153	0	0.00%
43 Office of the Police Civilian Review Panel	0	0	0	118,324	118,324	--
57 Department of Tax Administration	26,295,231	28,152,495	29,190,439	29,370,487	180,048	0.62%
70 Department of Information Technology	37,360,416	38,248,362	38,889,948	38,889,948	0	0.00%
Total Legislative-Executive Functions / Central Services	\$123,596,109	\$127,936,255	\$137,179,410	\$137,857,982	\$678,572	0.49%
Judicial Administration						
80 Circuit Court and Records	\$12,221,075	\$12,786,917	\$13,206,946	\$13,206,946	\$0	0.00%
82 Office of the Commonwealth's Attorney	5,133,836	8,022,126	9,185,146	9,185,146	0	0.00%
85 General District Court	3,817,228	5,121,248	5,215,764	5,215,764	0	0.00%
91 Office of the Sheriff	19,954,530	20,798,710	22,209,422	22,209,422	0	0.00%
Total Judicial Administration	\$41,126,669	\$46,729,001	\$49,817,278	\$49,817,278	\$0	0.00%
Public Safety						
04 Department of Cable and Consumer Services	\$767,461	\$766,580	\$773,637	\$773,637	\$0	0.00%
31 Land Development Services	13,755,122	14,868,781	15,313,664	15,313,664	0	0.00%
81 Juvenile and Domestic Relations District Court	23,999,362	25,895,668	26,358,501	26,358,501	0	0.00%
90 Police Department	212,516,529	220,828,958	226,359,861	226,359,861	0	0.00%
91 Office of the Sheriff	45,174,538	51,449,508	52,917,564	52,917,564	0	0.00%
92 Fire and Rescue Department	217,324,258	219,846,455	226,620,517	226,620,517	0	0.00%
93 Department of Emergency Management and Security	1,648,173	2,204,240	7,502,444	7,502,444	0	0.00%
96 Department of Animal Sheltering	2,524,182	2,770,499	2,861,378	2,861,378	0	0.00%
97 Department of Code Compliance	4,297,006	4,834,330	4,883,721	4,883,721	0	0.00%
Total Public Safety	\$522,006,631	\$543,465,019	\$563,591,287	\$563,591,287	\$0	0.00%

FY 2022 MID-YEAR SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Public Works						
08 Facilities Management Department	\$58,170,422	\$61,452,985	\$63,708,900	\$63,708,900	\$0	0.00%
25 Business Planning and Support	722,543	1,017,779	1,208,555	1,208,555	0	0.00%
26 Office of Capital Facilities	13,501,009	15,648,762	16,157,019	16,457,019	300,000	1.86%
87 Unclassified Administrative Expenses (Public	4,143,631	3,948,694	4,115,272	4,115,272	0	0.00%
Total Public Works	\$76,537,605	\$82,068,220	\$85,189,746	\$85,489,746	\$300,000	0.35%
Health and Welfare						
67 Department of Family Services	\$134,411,533	\$147,732,466	\$150,712,006	\$150,712,006	\$0	0.00%
71 Health Department	47,868,459	72,619,720	77,712,498	77,712,498	0	0.00%
77 Office of Strategy Management for Health and Human Services	2,550,601	3,400,338	0	0	0	--
79 Department of Neighborhood and Community Services	68,207,310	86,396,468	93,814,239	93,814,239	0	0.00%
Total Health and Welfare	\$253,037,903	\$310,148,992	\$322,238,743	\$322,238,743	\$0	0.00%
Parks and Libraries						
51 Fairfax County Park Authority	\$26,269,049	\$27,796,201	\$28,321,073	\$28,321,073	\$0	0.00%
52 Fairfax County Public Library	28,304,597	30,588,934	31,532,926	31,532,926	0	0.00%
Total Parks and Libraries	\$54,573,646	\$58,385,135	\$59,853,999	\$59,853,999	\$0	0.00%
Community Development						
16 Economic Development Authority	\$8,865,843	\$8,882,016	\$9,070,016	\$9,070,016	\$0	0.00%
30 Department of Economic Initiatives	1,053,315	1,408,919	1,907,195	1,907,195	0	0.00%
31 Land Development Services	14,976,089	16,398,686	17,112,791	17,112,791	0	0.00%
35 Department of Planning and Development	12,649,449	13,727,895	14,925,890	14,925,890	0	0.00%
38 Department of Housing and Community Development	26,374,675	25,249,134	26,150,648	27,092,945	942,297	3.60%
39 Office of Human Rights and Equity Programs	1,466,298	1,877,330	1,925,339	1,925,339	0	0.00%
40 Department of Transportation	8,604,045	9,087,429	10,193,869	10,193,869	0	0.00%
Total Community Development	\$73,989,714	\$76,631,409	\$81,285,748	\$82,228,045	\$942,297	1.16%
Nondepartmental						
87 Unclassified Administrative Expenses (Nondepartmental) ¹	\$131,809,837	\$0	\$143,256,978	\$148,182,133	\$4,925,155	3.44%
89 Employee Benefits	378,632,990	409,652,305	411,917,095	412,058,438	141,343	0.03%
Total Nondepartmental	\$510,442,827	\$409,652,305	\$555,174,073	\$560,240,571	\$5,066,498	0.91%
Total General Fund Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,854,330,284	\$1,861,317,651	\$6,987,367	0.38%

¹ Federal stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) and the American Rescue Act Plan (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund.

FY 2022 MID-YEAR EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2022 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,655,311,104	\$1,655,016,336	\$1,854,330,284	\$1,861,283,477	\$6,953,193	0.37%
10015 Economic Opportunity Reserve	(926,048)	0	47,156,151	47,374,111	217,960	0.46%
10020 Consolidated Community Funding Pool	12,299,085	12,283,724	12,666,382	12,666,382	0	0.00%
10030 Contributory Fund	15,260,496	19,493,160	20,178,160	20,178,160	0	0.00%
10040 Information Technology Projects	21,761,263	0	59,591,858	59,591,858	0	0.00%
Total General Fund Group	\$1,703,705,900	\$1,686,793,220	\$1,993,922,835	\$2,001,093,988	\$7,171,153	0.36%
Debt Service Funds						
20000 Consolidated Debt Service	\$327,105,690	\$335,713,873	\$340,291,656	\$340,291,589	(\$67)	(0.00%)
Capital Project Funds						
30000 Metro Operations and Construction	\$82,239,462	\$82,670,850	\$82,670,850	\$82,670,850	\$0	0.00%
30010 General Construction and Contributions	48,891,202	21,054,278	258,439,043	261,189,043	2,750,000	1.06%
30015 Environmental and Energy Program	5,041,179	1,298,767	31,915,044	31,915,044	0	0.00%
30020 Infrastructure Replacement and Upgrades	8,208,670	0	63,611,179	63,611,179	0	0.00%
30030 Library Construction	3,636,330	0	106,712,610	106,712,610	0	0.00%
30040 Contributed Roadway Improvements	2,960,960	0	48,340,654	48,340,654	0	0.00%
30050 Transportation Improvements	15,383,642	0	60,248,414	67,678,910	7,430,496	12.33%
30060 Pedestrian Walkway Improvements	2,405,178	800,000	0	0	0	-
30070 Public Safety Construction	48,644,258	0	335,987,741	338,487,741	2,500,000	0.74%
30090 Pro Rata Share Drainage Construction	170,837	0	5,712,821	5,712,821	0	0.00%
30300 Affordable Housing Development and Investment	10,912,512	19,670,000	78,181,329	83,181,329	5,000,000	6.40%
30400 Park Authority Bond Construction	16,437,744	0	169,357,165	169,347,465	(9,700)	(0.01%)
S31000 Public School Construction	161,836,191	203,976,143	421,092,570	658,872,289	237,779,719	56.47%
Total Capital Project Funds	\$406,768,165	\$329,470,038	\$1,662,269,420	\$1,917,719,935	\$255,450,515	15.37%
Special Revenue Funds						
40000 County Transit Systems	\$107,649,141	\$137,930,629	\$141,957,123	\$141,957,123	\$0	0.00%
40010 County and Regional Transportation Projects	53,767,236	65,943,105	424,930,301	424,930,301	0	0.00%
40030 Cable Communications	9,433,376	10,373,836	17,633,533	17,633,533	0	0.00%
40040 Fairfax-Falls Church Community Services Board	170,513,493	184,856,796	199,895,087	199,895,087	0	0.00%
40045 Early Childhood Birth to 5	25,112,422	32,835,596	33,123,520	33,123,520	0	0.00%
40050 Reston Community Center	7,300,914	8,651,779	10,938,211	10,938,211	0	0.00%
40060 McLean Community Center	4,806,945	6,346,030	6,897,045	6,897,045	0	0.00%
40070 Burgundy Village Community Center	7,507	46,806	126,939	126,939	0	0.00%
40080 Integrated Pest Management Program	1,537,084	3,336,239	3,685,668	3,685,668	0	0.00%
40090 E-911	49,425,400	53,465,076	68,390,137	68,390,137	0	0.00%
40100 Stormwater Services	74,598,088	86,050,738	267,974,333	267,972,778	(1,555)	(0.00%)
40110 Dulles Rail Phase I Transportation Improvement District	27,456,424	14,466,350	18,218,750	18,218,750	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	29,231,743	500,000	13,313,233	13,313,233	0	0.00%
40125 Metrorail Parking System Pledged Revenues	14,182,503	14,788,460	17,559,874	17,559,874	0	0.00%
40130 Leaf Collection	2,017,232	2,615,535	2,634,001	2,634,001	0	0.00%
40140 Refuse Collection and Recycling Operations	19,332,911	20,139,769	21,795,213	21,795,213	0	0.00%
40150 Refuse Disposal	56,385,537	53,741,293	59,299,086	59,299,086	0	0.00%
40170 I-95 Refuse Disposal	8,490,865	8,317,216	18,082,618	18,082,618	0	0.00%

FY 2022 MID-YEAR EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2022 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40180 Tysons Service District	\$202,621	\$0	\$10,700,247	\$10,700,247	\$0	0.00%
40190 Reston Service District	52,688	0	862,560	862,560	0	0.00%
40300 Housing Trust Fund	6,354,210	3,667,191	23,021,190	23,021,190	0	0.00%
40330 Elderly Housing Programs	3,233,208	2,435,868	2,480,942	2,480,942	0	0.00%
50000 Federal/State Grants	231,050,638	118,138,075	507,664,152	543,534,510	35,870,358	7.07%
50800 Community Development Block Grant	23,573,088	5,960,799	16,390,155	16,390,155	0	0.00%
50810 HOME Investment Partnerships Program	3,438,156	2,141,854	12,751,196	12,751,196	0	0.00%
S10000 Public School Operating	2,942,658,396	3,044,345,859	3,527,330,947	3,539,123,072	11,792,125	0.33%
S40000 Public School Food and Nutrition Services	67,271,173	86,373,274	94,382,948	94,400,662	17,714	0.02%
S43000 Public School Adult and Community Education	7,105,275	8,401,558	8,401,558	8,473,446	71,888	0.86%
S50000 Public School Grants & Self Supporting Programs	63,134,129	82,091,763	136,076,603	141,340,066	5,263,463	3.87%
Total Special Revenue Funds	\$4,009,322,403	\$4,057,961,494	\$5,666,517,170	\$5,719,531,163	\$53,013,993	0.94%
TOTAL GOVERNMENTAL FUNDS	\$6,446,902,158	\$6,409,938,625	\$9,663,001,081	\$9,978,636,675	\$315,635,594	3.27%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$24,437,144	\$31,565,173	\$43,565,943	\$43,565,943	\$0	0.00%
60010 Department of Vehicle Services	61,602,232	84,177,317	89,669,996	89,669,996	0	0.00%
60020 Document Services	9,508,623	9,227,924	9,605,926	9,605,926	0	0.00%
60030 Technology Infrastructure Services	43,875,092	47,774,739	60,015,286	60,015,286	0	0.00%
60040 Health Benefits	178,475,276	176,514,488	206,913,153	206,913,153	0	0.00%
S60000 Public School Insurance	16,155,618	19,177,238	20,133,756	20,025,785	(107,971)	(0.54%)
S62000 Public School Health and Flexible Benefits	445,477,859	567,938,109	590,614,078	593,117,192	2,503,114	0.42%
Total Internal Service Funds	\$779,531,844	\$936,374,988	\$1,020,518,138	\$1,022,913,281	\$2,395,143	0.23%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$105,517,872	\$113,528,060	\$120,126,915	\$120,126,915	\$0	0.00%
69020 Sewer Bond Parity Debt Service	25,890,283	32,106,606	32,106,606	32,106,606	0	0.00%
69040 Sewer Bond Subordinate Debt Service	25,213,477	25,689,605	25,689,605	25,689,605	0	0.00%
69300 Sewer Construction Improvements	86,233,313	86,000,000	131,077,740	131,077,740	0	0.00%
69310 Sewer Bond Construction	41,199,008	0	202,404,431	202,404,431	0	0.00%
Total Enterprise Funds	\$284,053,953	\$257,324,271	\$511,405,297	\$511,405,297	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$1,063,585,797	\$1,193,699,259	\$1,531,923,435	\$1,534,318,578	\$2,395,143	0.16%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$11,805,684	\$11,826,948	\$11,827,898	\$11,827,898	\$0	0.00%
70040 Mosaic District Community Development Authority	2,832,300	4,882,023	4,882,023	4,882,023	0	0.00%
Total Custodial Funds	\$14,637,984	\$16,708,971	\$16,709,921	\$16,709,921	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$413,760,682	\$426,470,138	\$426,493,508	\$426,493,508	\$0	0.00%
73010 Uniformed Employees Retirement Trust	143,350,436	142,615,196	142,620,204	142,620,204	0	0.00%
73020 Police Retirement Trust	109,992,865	113,665,556	113,670,564	113,670,564	0	0.00%
73030 OPEB Trust	23,660,459	13,605,968	13,605,968	13,605,968	0	0.00%

FY 2022 MID-YEAR EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2022 Mid-Year Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Trust Funds (Cont.)						
S71000 Educational Employees' Retirement	\$214,548,356	\$229,223,973	\$229,307,057	\$225,332,934	(\$3,974,123)	(1.73%)
S71100 Public School OPEB Trust	16,957,244	16,923,500	16,923,500	16,923,500	0	0.00%
Total Trust Funds	\$922,270,042	\$942,504,331	\$942,620,801	\$938,646,678	(\$3,974,123)	(0.42%)
TOTAL FIDUCIARY FUNDS	\$936,908,026	\$959,213,302	\$959,330,722	\$955,356,599	(\$3,974,123)	(0.41%)
TOTAL APPROPRIATED FUNDS	\$8,447,395,981	\$8,562,851,186	\$12,154,255,238	\$12,468,311,852	\$314,056,614	2.58%
Less: Internal Service Funds ²	(\$779,531,844)	(\$936,374,988)	(\$1,020,518,138)	(\$1,022,913,281)	(\$2,395,143)	0.23%
NET EXPENDITURES	\$7,667,864,137	\$7,626,476,198	\$11,133,737,100	\$11,445,398,571	\$311,661,471	2.80%

¹ The FY 2021 Actuals reflect audit adjustments as will be included in the FY 2021 Annual Comprehensive Financial Report (ACFR). In addition, offsetting adjustments to the FY 2022 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 2021 Audit Package - Attachment VI, in the FY 2022 Mid-Year Review, for further details.

² Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.