

FY 2014 Third Quarter Review
Attachment I – Schedules

FY 2014 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$209,439,502	\$87,778,641	\$182,807,766	\$182,807,766	\$0	0.00%
Revenue ^{1,2}						
Real Property Taxes	\$2,123,406,700	\$2,207,982,016	\$2,216,599,964	\$2,216,599,964	\$0	0.00%
Personal Property Taxes ³	353,633,268	336,067,422	354,308,292	354,308,292	0	0.00%
General Other Local Taxes	530,960,414	526,607,627	521,969,977	514,082,518	(7,887,459)	(1.51%)
Permit, Fees & Regulatory Licenses	38,201,352	36,870,254	38,688,569	38,688,569	0	0.00%
Fines & Forfeitures	14,131,523	14,863,219	14,217,784	14,217,784	0	0.00%
Revenue from Use of Money & Property	17,511,082	16,936,422	14,963,799	14,963,799	0	0.00%
Charges for Services	72,674,073	72,690,493	74,509,001	74,509,001	0	0.00%
Revenue from the Commonwealth ³	301,125,920	306,918,671	307,463,703	305,233,268	(2,230,435)	(0.73%)
Revenue from the Federal Government	31,152,805	25,676,086	26,576,620	26,327,725	(248,895)	(0.94%)
Recovered Costs/Other Revenue	15,297,940	14,935,437	15,030,165	15,030,165	0	0.00%
Total Revenue	\$3,498,095,077	\$3,559,547,647	\$3,584,327,874	\$3,573,961,085	(\$10,366,789)	(0.29%)
Transfers In						
Fund 20000 Consolidated Debt Service	\$0	\$8,000,000	\$8,000,000	\$8,000,000	\$0	0.00%
Fund 40000 County Transit Systems	0	4,000,000	4,000,000	4,000,000	0	0.00%
Fund 40030 Cable Communications	4,270,457	4,145,665	4,145,665	4,145,665	0	0.00%
Fund 40080 Integrated Pest Management	0	138,000	138,000	138,000	0	0.00%
Fund 40100 Stormwater Services	0	1,000,000	1,000,000	1,000,000	0	0.00%
Recycling Operations	0	535,000	535,000	535,000	0	0.00%
Fund 40150 Refuse Disposal	2,500,000	535,000	535,000	535,000	0	0.00%
(ERR) Facility	0	42,000	42,000	42,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	0	175,000	175,000	175,000	0	0.00%
Fund 60010 Department of Vehicle Services	0	1,224,931	1,224,931	1,224,931	0	0.00%
Fund 60030 Technology Infrastructure Services	0	1,500,000	1,500,000	1,500,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	0	1,800,000	1,800,000	1,800,000	0	0.00%
Fund 80000 Park Revenue	0	775,000	775,000	775,000	0	0.00%
Total Transfers In	\$6,770,457	\$23,870,596	\$23,870,596	\$23,870,596	\$0	0.00%
Total Available	\$3,714,305,036	\$3,671,196,884	\$3,791,006,236	\$3,780,639,447	(\$10,366,789)	(0.27%)
Direct Expenditures ²						
Personnel Services	\$695,634,681	\$722,847,458	\$730,887,104	\$728,453,314	(\$2,433,790)	(0.33%)
Operating Expenses	334,794,913	333,347,232	371,922,245	369,890,062	(2,032,183)	(0.55%)
Recovered Costs	(41,253,899)	(44,575,824)	(43,350,256)	(43,377,678)	(27,422)	0.06%
Capital Equipment	1,240,331	220,968	1,957,715	1,957,715	0	0.00%
Fringe Benefits	278,906,707	297,561,471	299,051,727	298,051,727	(1,000,000)	(0.33%)
Total Direct Expenditures	\$1,269,322,733	\$1,309,401,305	\$1,360,468,535	\$1,354,975,140	(\$5,493,395)	(0.40%)

FY 2014 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out						
Fund S10000 School Operating	\$1,683,322,285	\$1,716,988,731	\$1,716,988,731	\$1,716,988,731	\$0	0.00%
Fund 10010 Revenue Stabilization	1,680,445	0	1,250,797	2,769,177	1,518,380	121.39%
Fund 10020 Community Funding Pool	9,867,755	9,867,755	9,867,755	9,867,755	0	0.00%
Fund 10030 Contributory Fund	15,683,588	13,370,975	14,370,975	14,370,975	0	0.00%
Fund 10040 Information Technology	14,281,579	2,913,280	9,763,280	9,763,280	0	0.00%
Fund 20000 County Debt Service	116,853,073	118,797,992	118,797,992	118,797,992	0	0.00%
Fund 20001 School Debt Service	164,757,064	172,367,649	172,367,649	172,367,649	0	0.00%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	16,554,569	11,933,202	20,376,497	22,136,497	1,760,000	8.64%
Fund 30020 Capital Renewal Construction	0	0	5,000,000	5,000,000	0	0.00%
Fund 30050 Transportation Improvements	200,000	0	200,000	200,000	0	0.00%
Fund 30060 Pedestrian Walkway Improvements	300,000	100,000	300,000	300,000	0	0.00%
Fund 30080 Commercial Revitalization Program	950,000	0	0	0	0	-
Fund 30300 The Penny for Affordable Housing	1,058,750	0	0	0	0	-
Fund 40000 County Transit Systems	36,547,739	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Community Services Board	109,610,515	109,233,258	110,041,222	110,081,034	39,812	0.04%
Fund 40090 E-911	15,256,778	17,051,691	17,279,271	17,279,271	0	0.00%
Fund 40330 Elderly Housing Programs	2,043,297	1,852,376	1,864,271	1,864,271	0	0.00%
Fund 50000 Federal/State Grants	5,244,241	5,057,965	5,459,853	5,459,853	0	0.00%
Fund 60000 County Insurance	22,094,372	21,017,317	21,030,127	58,693,414	37,663,287	179.09%
Fund 60020 Document Services Division	2,398,233	2,398,233	2,407,383	2,407,383	0	0.00%
Fund 60040 Health Benefits	4,000,000	0	1,600,000	1,600,000	0	0.00%
Fund 73030 OPEB Trust	28,000,000	28,000,000	28,000,000	28,000,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	171,958	171,958	191,174	193,864	2,690	1.41%
Total Transfers Out	\$2,262,174,537	\$2,276,968,417	\$2,303,003,012	\$2,343,987,181	\$40,984,169	1.78%
Total Disbursements	\$3,531,497,270	\$3,586,369,722	\$3,663,471,547	\$3,698,962,321	\$35,490,774	0.97%
Total Ending Balance	\$182,807,766	\$84,827,162	\$127,534,689	\$81,677,126	(\$45,857,563)	(35.96%)
Less:						
Managed Reserve	\$71,884,864	\$71,727,394	\$73,269,431	\$73,979,246	\$709,815	0.97%
Reserve for State/Federal Reductions and Federal Sequestration Cuts ⁴	8,099,768	8,099,768	7,697,880	7,697,880	0	0.00%
Litigation Reserve ⁵	5,000,000	5,000,000	30,000,000		(30,000,000)	(100.00%)
Transportation Reserve ⁶	538,344				0	-
Reserve for FY 2014 Budget Development ⁷	742,333				0	-
FY 2012 Audit Adjustments ⁸	1,513,332				0	-
FY 2013 Audit Adjustments ²	1,469,450		1,469,450		(1,469,450)	(100.00%)
Reserve for FY 2014 Requirements ⁹			15,097,928		(15,097,928)	(100.00%)
Total Available	\$93,559,675	\$0	\$0	\$0	\$0	-

FY 2014 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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¹ FY 2014 Revised Budget Plan revenues reflect a net increase of \$24,481,152 based on revised revenue estimates as of fall 2013. The FY 2014 Third Quarter Review contains a detailed explanation of these changes. Of the total, \$25,000,000 was added to the Litigation Reserve and the remaining amount, a decrease of \$518,848, was taken from the Reserve for FY 2014 Requirements.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2013 revenues are increased \$2,084,386 and FY 2013 expenditures are increased \$614,936 to reflect audit adjustments as included in the FY 2013 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2014 Revised Budget Plan Beginning Balance reflects a net increase of \$1,469,450. Details of the FY 2013 audit adjustments are included in the FY 2014 Third Quarter package. This reserve has been utilized as part of the FY 2014 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 the FY 2012 Carryover Review, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed FY 2013 Carryover Review, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of their deliberations on the FY 2013 Carryover Review, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

⁵ As part of the FY 2012 Carryover Review, an amount of \$5,000,000 was set aside in reserve to address the impact of a number of potential refunds resulting from pending tax appeals. As a result of revised projections of the timing of the litigation requirements, this reserve has been increased by \$25,000,000 to \$30,000,000. As part of the FY 2014 Third Quarter Review, the County Executive recommends transferring this reserve to Fund 60000, County Insurance.

⁶ As part of the FY 2012 Carryover Review, an amount of \$538,344 was set aside in reserve for transportation requirements. This reserve was utilized to balance the FY 2014 budget.

⁷ As part of the FY 2012 Carryover Review, an amount of \$742,333 was set aside in reserve for FY 2014 budget development. This reserve was utilized to balance the FY 2014 budget.

⁸ As a result of FY 2012 audit adjustments, an amount of \$1,513,332 was available to be held in reserve in FY 2013 and was utilized to balance the FY 2014 budget.

⁹ As part of the FY 2013 Carryover Review, an amount of \$15,616,776 was set aside in reserve for FY 2014 requirements or FY 2015 budget development. As a result of revised FY 2014 revenue estimates, this reserve was reduced by \$518,848 to \$15,097,928. As part of the County Executive's proposed FY 2014 Third Quarter Review, \$11,300,516 was used for Third Quarter requirements, leaving \$3,797,412 in balance for Board consideration. Subsequent to the release of the FY 2014 Third Quarter Review, FY 2014 revenues were reduced based on revised estimates, leaving no balance in this reserve.

FY 2014 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$4,554,679	\$5,171,389	\$5,226,639	\$5,224,936	(\$1,703)	(0.03%)
02 Office of the County Executive	5,729,428	6,420,926	6,605,108	6,580,974	(24,134)	(0.37%)
04 Department of Cable and Consumer Services	1,051,877	955,853	984,943	984,943	0	0.00%
06 Department of Finance	9,199,738	8,387,352	9,054,977	9,035,310	(19,667)	(0.22%)
11 Department of Human Resources	7,560,035	7,190,025	7,568,287	7,568,287	0	0.00%
12 Department of Purchasing and Supply Management	4,801,328	4,411,712	4,688,925	4,673,546	(15,379)	(0.33%)
13 Office of Public Affairs	1,164,637	1,261,248	1,329,398	1,349,398	20,000	1.50%
15 Office of Elections	3,558,962	3,695,935	3,734,406	3,737,406	3,000	0.08%
17 Office of the County Attorney	6,775,253	6,357,795	7,648,129	7,648,129	0	0.00%
20 Department of Management and Budget	2,651,424	4,458,126	4,508,991	4,487,702	(21,289)	(0.47%)
37 Office of the Financial and Program Auditor	284,278	350,582	354,020	354,020	0	0.00%
41 Civil Service Commission	373,517	408,154	410,849	411,349	500	0.12%
57 Department of Tax Administration	21,423,473	22,644,049	23,345,271	23,260,562	(84,709)	(0.36%)
70 Department of Information Technology	28,845,475	30,156,498	34,291,181	34,241,181	(50,000)	(0.15%)
Total Legislative-Executive Functions / Central Services	\$97,974,104	\$101,869,644	\$109,751,124	\$109,557,743	(\$193,381)	(0.18%)
Judicial Administration						
80 Circuit Court and Records	\$10,318,566	\$10,462,252	\$10,638,203	\$10,640,203	\$2,000	0.02%
82 Office of the Commonwealth's Attorney	2,653,086	2,699,151	2,729,751	2,833,791	104,040	3.81%
85 General District Court	2,049,657	2,208,314	2,245,761	2,239,528	(6,233)	(0.28%)
91 Office of the Sheriff	18,430,508	17,872,861	18,619,665	18,619,665	0	0.00%
Total Judicial Administration	\$33,451,817	\$33,242,578	\$34,233,380	\$34,333,187	\$99,807	0.29%
Public Safety						
04 Department of Cable and Consumer Services	\$660,853	\$664,178	\$672,678	\$672,678	\$0	0.00%
31 Land Development Services	8,856,194	7,594,843	8,290,314	8,317,736	27,422	0.33%
81 Juvenile and Domestic Relations District Court	20,717,288	20,843,493	21,437,003	21,437,003	0	0.00%
90 Police Department	170,984,616	175,549,661	181,241,503	181,116,503	(125,000)	(0.07%)
91 Office of the Sheriff	41,434,270	44,497,605	45,875,739	45,800,739	(75,000)	(0.16%)
92 Fire and Rescue Department	168,324,397	170,859,601	179,719,363	179,594,363	(125,000)	(0.07%)
93 Office of Emergency Management	1,661,944	1,822,734	2,337,837	2,337,837	0	0.00%
97 Department of Code Compliance	3,595,916	3,985,898	4,059,715	4,059,715	0	0.00%
Total Public Safety	\$416,235,478	\$425,818,013	\$443,634,152	\$443,336,574	(\$297,578)	(0.07%)
Public Works						
08 Facilities Management Department	\$52,827,898	\$51,051,935	\$53,879,398	\$53,819,249	(\$60,149)	(0.11%)
25 Business Planning and Support	739,970	771,489	781,022	775,544	(5,478)	(0.70%)
26 Office of Capital Facilities	11,925,564	12,653,954	12,887,882	13,044,382	156,500	1.21%
87 Unclassified Administrative Expenses	2,896,545	3,481,562	4,584,768	4,584,768	0	0.00%
Total Public Works	\$68,389,977	\$67,958,940	\$72,133,070	\$72,223,943	\$90,873	0.13%

FY 2014 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare						
67 Department of Family Services	\$181,733,479	\$184,997,583	\$190,896,165	\$186,086,251	(\$4,809,914)	(2.52%)
68 Department of Administration for Human Services	11,569,375	11,842,653	11,990,604	11,967,604	(23,000)	(0.19%)
71 Health Department	51,097,648	51,704,161	55,778,681	55,628,681	(150,000)	(0.27%)
73 Office to Prevent and End Homelessness	11,001,061	11,400,964	12,332,988	12,332,988	0	0.00%
79 Department of Neighborhood and Community Services	26,122,726	26,055,775	27,005,788	26,955,788	(50,000)	(0.19%)
Total Health and Welfare	\$281,524,289	\$286,001,136	\$298,004,226	\$292,971,312	(\$5,032,914)	(1.69%)
Parks and Libraries						
51 Fairfax County Park Authority	\$22,656,251	\$22,909,700	\$23,307,450	\$23,306,950	(\$500)	(0.00%)
52 Fairfax County Public Library	26,791,911	27,091,526	28,922,907	28,816,475	(106,432)	(0.37%)
Total Parks and Libraries	\$49,448,162	\$50,001,226	\$52,230,357	\$52,123,425	(\$106,932)	(0.20%)
Community Development						
16 Economic Development Authority	\$7,193,593	\$7,259,183	\$7,288,083	\$7,288,083	\$0	0.00%
31 Land Development Services	11,579,098	13,320,328	14,536,595	14,423,325	(113,270)	(0.78%)
35 Department of Planning and Zoning	9,297,435	9,931,555	10,696,977	10,696,977	0	0.00%
36 Planning Commission	674,420	646,007	652,841	712,841	60,000	9.19%
38 Department of Housing and Community Development	5,151,327	6,230,225	6,299,628	6,299,628	0	0.00%
39 Office of Human Rights and Equity Programs	1,414,313	1,506,522	1,521,267	1,521,267	0	0.00%
40 Department of Transportation	7,394,483	7,481,627	8,871,475	8,871,475	0	0.00%
Total Community Development	\$42,704,669	\$46,375,447	\$49,866,866	\$49,813,596	(\$53,270)	(0.11%)
Nondepartmental						
87 Unclassified Administrative Expenses	\$83,866	(\$600,000)	(\$500,021)	\$499,979	\$1,000,000	(199.99%)
89 Employee Benefits	279,510,371	298,734,321	301,115,381	300,115,381	(1,000,000)	(0.33%)
Total Nondepartmental	\$279,594,237	\$298,134,321	\$300,615,360	\$300,615,360	\$0	0.00%
Total General Fund Direct Expenditures	\$1,269,322,733	\$1,309,401,305	\$1,360,468,535	\$1,354,975,140	(\$5,493,395)	(0.40%)

FY 2014 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ^{1,2}	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,269,322,733	\$1,309,401,305	\$1,360,468,535	\$1,354,975,140	(\$5,493,395)	(0.40%)
10020 Consolidated Community Funding Pool	9,899,047	9,867,755	9,890,626	9,890,626	0	0.00%
10030 Contributory Fund	15,741,973	13,394,756	14,444,756	14,444,756	0	0.00%
10040 Information Technology	18,785,840	6,113,280	46,237,581	46,237,581	0	0.00%
Total General Fund Group	\$1,313,749,593	\$1,338,777,096	\$1,431,041,498	\$1,425,548,103	(\$5,493,395)	(0.38%)
Debt Service Funds						
20000 Consolidated Debt Service	\$289,654,227	\$296,065,698	\$302,976,161	\$302,976,161	\$0	0.00%
Capital Project Funds						
30000 Metro Operations and Construction	\$31,678,110	\$35,552,943	\$35,754,211	\$35,754,211	\$0	0.00%
30010 General Construction and Contributions	44,935,072	18,118,202	104,661,903	106,421,903	1,760,000	1.68%
30020 Capital Renewal Construction	18,387,093	0	36,765,631	36,765,631	0	0.00%
30030 Library Construction	620,798	0	39,110,840	39,110,840	0	0.00%
30040 Contributed Roadway Improvement	3,054,311	0	36,440,718	36,440,718	0	0.00%
30050 Transportation Improvements	19,692,742	0	81,078,426	81,078,426	0	0.00%
30060 Pedestrian Walkway Improvements	526,880	100,000	4,355,802	4,355,802	0	0.00%
30070 Public Safety Construction	24,293,138	0	128,873,089	128,873,089	0	0.00%
30080 Commercial Revitalization Program	3,334,065	0	2,620,849	2,620,849	0	0.00%
30090 Pro Rata Share Drainage Construction	2,995,524	0	6,853,333	6,853,333	0	0.00%
30300 The Penny for Affordable Housing	14,892,739	18,298,400	39,903,273	39,903,273	0	0.00%
30310 Housing Assistance Program	49,143	0	7,144,244	6,831,016	(313,228)	(4.38%)
30400 Park Authority Bond Construction	10,108,105	0	96,498,999	96,498,999	0	0.00%
S31000 Public School Construction	153,265,618	167,844,992	425,030,818	657,799,799	232,768,981	54.77%
Total Capital Project Funds	\$327,833,338	\$239,914,537	\$1,045,092,136	\$1,279,307,889	\$234,215,753	22.41%
Special Revenue Funds						
40000 County Transit Systems	\$89,997,588	\$94,129,374	\$116,238,764	\$116,238,764	0	0.00%
40010 County and Regional Transportation Projects	15,074,927	77,847,491	218,111,434	218,111,434	0	0.00%
40030 Cable Communications	10,138,090	10,118,668	18,766,083	18,766,083	0	0.00%
40040 Fairfax-Falls Church Community Services Board	138,583,377	148,968,799	154,433,677	152,778,656	(1,655,021)	(1.07%)
40050 Reston Community Center	7,679,747	8,827,660	9,205,765	9,205,765	0	0.00%
40060 McLean Community Center	5,174,971	5,814,749	7,001,841	6,604,342	(397,499)	(5.68%)
40070 Burgundy Village Community Center	34,929	44,791	46,291	116,291	70,000	151.22%
40080 Integrated Pest Management Program	2,095,477	3,099,610	3,216,855	3,216,855	0	0.00%
40090 E-911	44,094,994	38,657,317	42,765,433	42,765,433	0	0.00%
40100 Stormwater Services	33,093,340	40,200,000	101,500,017	101,500,017	0	0.00%
40110 Dulles Rail Phase I Transportation Improvement District	24,921,743	17,446,663	27,446,663	17,446,663	(10,000,000)	(36.43%)
40120 Dulles Rail Phase II Transportation Improvement District	153,680	500,000	500,000	500,000	0	0.00%
40130 Leaf Collection	1,827,428	2,308,182	2,308,182	2,308,182	0	0.00%
40140 Refuse Collection and Recycling Operations	18,564,350	22,711,907	26,294,964	26,294,964	0	0.00%
40150 Refuse Disposal	48,293,910	51,427,385	53,997,391	53,997,391	0	0.00%
40160 Energy Resource Recovery (ERR) Facility	17,376,447	21,451,821	21,462,801	21,462,801	0	0.00%
40170 I-95 Refuse Disposal	13,441,386	11,637,653	16,947,473	16,947,473	0	0.00%
40300 Housing Trust	912,259	493,420	6,305,955	6,305,955	0	0.00%
40330 Elderly Housing Programs	3,514,151	3,321,887	4,373,279	4,373,279	0	0.00%

FY 2014 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ^{1,2}	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40360 Homeowner and Business Loan Programs	2,359,301	2,431,943	11,885,669	10,041,467	(1,844,202)	(15.52%)
50000 Federal/State Grants	85,305,169	90,980,204	241,201,542	252,771,108	11,569,566	4.80%
50800 Community Development Block Grant	7,359,261	4,414,224	9,306,212	9,306,212	0	0.00%
50810 HOME Investment Partnership Grant	5,793,127	1,405,283	4,918,486	4,918,486	0	0.00%
S10000 Public School Operating	2,351,455,192	2,396,455,453	2,512,427,354	2,511,294,640	(1,132,714)	(0.05%)
S40000 Public School Food and Nutrition Services	79,219,588	96,388,598	92,623,343	92,623,343	0	0.00%
S43000 Public School Adult and Community Education	8,974,523	9,009,499	9,753,809	9,753,809	0	0.00%
S50000 Public School Grants & Self Supporting Programs	71,853,154	69,667,239	95,193,861	94,488,161	(705,700)	(0.74%)
Total Special Revenue Funds	\$3,087,292,109	\$3,229,759,820	\$3,808,233,144	\$3,804,137,574	(\$4,095,570)	(0.11%)
TOTAL GOVERNMENTAL FUNDS	\$5,018,529,267	\$5,104,517,151	\$6,587,342,939	\$6,811,969,727	\$224,626,788	3.41%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$25,562,344	\$23,406,222	\$23,529,032	\$25,529,032	\$2,000,000	8.50%
60010 Department of Vehicle Services	77,267,877	85,862,883	97,716,701	99,481,927	1,765,226	1.81%
60020 Document Services	5,467,201	6,092,037	6,435,679	6,435,679	0	0.00%
60030 Technology Infrastructure Services	31,229,183	31,258,312	36,510,055	36,510,055	0	0.00%
60040 Health Benefits	133,361,721	162,993,787	167,912,089	167,912,089	0	0.00%
S60000 Public School Insurance	14,080,477	23,457,087	26,714,737	26,714,737	0	0.00%
S62000 Public School Health and Flexible Benefits	318,276,729	388,590,275	383,418,024	383,418,024	0	0.00%
S63000 Public School Central Procurement	4,359,834	6,500,000	6,500,000	6,500,000	0	0.00%
Total Internal Service Funds	\$609,605,366	\$728,160,603	\$748,736,317	\$752,501,543	\$3,765,226	0.50%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$88,135,514	\$94,028,095	\$96,713,643	\$96,713,643	\$0	0.00%
69020 Sewer Bond Parity Debt Service	20,208,316	21,957,307	21,957,307	21,957,307	0	0.00%
69040 Sewer Bond Subordinate Debt Service	25,776,039	28,419,768	28,419,768	28,419,768	0	0.00%
69300 Sewer Construction Improvements	39,939,130	84,489,000	106,308,236	106,308,236	0	0.00%
69310 Sewer Bond Construction	49,386,668	0	68,378,015	68,378,015	0	0.00%
Total Enterprise Funds	\$223,445,667	\$228,894,170	\$321,776,969	\$321,776,969	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$833,051,033	\$957,054,773	\$1,070,513,286	\$1,074,278,512	\$3,765,226	0.35%
FIDUCIARY FUNDS						
Agency Funds						
70000 Route 28 Taxing District	\$9,843,601	\$10,707,629	\$10,714,332	\$10,714,332	\$0	0.00%
70040 Mosaic District Community Development Authority	1,499,473	2,214,585	2,214,585	2,214,585	0	0.00%
Total Agency Funds	\$11,343,074	\$12,922,214	\$12,928,917	\$12,928,917	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$238,185,835	\$272,554,840	\$272,570,852	\$272,570,852	\$0	0.00%
73010 Uniformed Employees Retirement Trust	80,472,647	93,244,483	93,247,915	93,247,915	0	0.00%
73020 Police Retirement Trust	58,379,525	69,717,613	69,721,045	69,721,045	0	0.00%
73030 OPEB Trust	13,786,248	8,418,275	8,419,190	16,835,190	8,416,000	99.96%
S71000 Educational Employees' Retirement	178,980,445	195,644,581	192,834,829	192,834,829	0	0.00%
S71100 Public School OPEB Trust	24,515,761	37,335,500	25,948,372	25,948,372	0	0.00%
Total Trust Funds	\$594,320,461	\$676,915,292	\$662,742,203	\$671,158,203	\$8,416,000	1.27%
TOTAL FIDUCIARY FUNDS	\$605,663,535	\$689,837,506	\$675,671,120	\$684,087,120	\$8,416,000	1.25%

FY 2014 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ^{1,2}	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
TOTAL APPROPRIATED FUNDS	\$6,457,243,835	\$6,751,409,430	\$8,333,527,345	\$8,570,335,359	\$236,808,014	2.84%
Less: Internal Service Funds ³	(\$609,605,366)	(\$728,160,603)	(\$748,736,317)	(\$752,501,543)	(\$3,765,226)	0.50%
NET EXPENDITURES	\$5,847,638,469	\$6,023,248,827	\$7,584,791,028	\$7,817,833,816	\$233,042,788	3.07%

¹The FY 2013 Actuals reflect audit adjustments as included in the FY 2013 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2014 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 2013 Audit Package - Attachment VI for further details.

²The FY 2014 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 2014 Third Quarter Review, the changes were already identified for the Board of Supervisors in the [FY 2015 Advertised Budget Plan](#) to present the most current information at that time.

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

FY 2014 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,724,910	\$1,859,454	\$1,879,113	\$1,881,803	\$2,690	0.14%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$11,937	\$18,799	\$59,846	\$59,846	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$2,500,396	\$3,021,539	\$3,109,841	\$3,109,841	\$0	0.00%
81020 Non-County Appropriated Rehabilitation Loan	0	1,000	1,000	1,000	0	0.00%
81030 FCRHA Revolving Development	48,808	0	863,237	863,237	0	0.00%
81050 FCRHA Private Financing	408,833	236,120	2,429,827	2,429,827	0	0.00%
81060 FCRHA Internal Service	3,633,948	3,086,392	3,254,108	3,254,108	0	0.00%
81100 Fairfax County Rental Program	4,864,389	4,902,519	4,973,798	4,973,798	0	0.00%
81200 Housing Partnerships	1,854,725	1,779,678	2,544,120	2,544,120	0	0.00%
81500 Housing Grants	248,109	0	549,740	549,740	0	0.00%
Total Other Housing Funds	\$13,559,208	\$13,027,248	\$17,725,671	\$17,725,671	\$0	0.00%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$54,889,226	\$54,952,190	\$59,116,736	\$59,116,736	\$0	0.00%
81520 Public Housing Projects Under Management	10,207,416	10,520,150	10,579,252	10,579,252	0	0.00%
81530 Public Housing Projects Under Modernization	967,751	0	3,249,495	3,249,495	0	0.00%
Total Annual Contribution Contract	\$66,064,393	\$65,472,340	\$72,945,483	\$72,945,483	\$0	0.00%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$79,623,601	\$78,499,588	\$90,671,154	\$90,671,154	\$0	0.00%
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue	\$42,591,495	\$42,438,497	\$41,787,831	\$41,787,831	\$0	0.00%
Capital Projects Funds						
80300 Park Capital Improvement	\$3,623,526	\$0	\$24,131,021	\$24,131,021	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$46,215,021	\$42,438,497	\$65,918,852	\$65,918,852	\$0	0.00%
TOTAL NON-APPROPRIATED FUNDS	\$127,575,469	\$122,816,338	\$158,528,965	\$158,531,655	\$2,690	0.00%

¹The FY 2013 Actuals reflect audit adjustments as included in the FY 2013 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2014 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 2013 Audit Package - Attachment VI for further details.