

FY 2022 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual ¹	FY 2021 Adopted Budget Plan ²	FY 2021 Revised Budget Plan ³	FY 2022 Advertised Budget Plan ⁴	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$4,647,159,076	\$4,457,199,539	\$4,432,339,967	\$4,499,426,703	\$67,086,736	1.51%
10010 Revenue Stabilization	0	0	0	0	0	-
10015 Economic Opportunity Reserve	236,420	150,000	150,000	150,000	0	0.00%
10030 Contributory Fund	0	0	0	0	0	-
10040 Information Technology	3,506,167	250,000	50,000	0	(50,000)	(100.00%)
Total General Fund Group	\$4,650,901,663	\$4,457,599,539	\$4,432,539,967	\$4,499,576,703	\$67,036,736	1.51%
Debt Service Funds						
20000 Consolidated Debt Service	\$2,825,657	\$3,028,000	\$3,028,000	\$2,828,000	(\$200,000)	(6.61%)
Capital Project Funds						
30000 Metro Operations and Construction	\$40,000,000	\$38,000,000	\$40,981,671	\$42,000,000	\$1,018,329	2.48%
30010 General Construction and Contributions	13,770,431	4,575,000	99,977,487	4,475,000	(95,502,487)	(95.52%)
30020 Infrastructure Replacement and Upgrades	444,620	0	0	0	0	-
30030 Library Construction	1,664,000	0	10,000,000	0	(10,000,000)	(100.00%)
30040 Contributed Roadway Improvements	1,628,210	181,732	181,732	181,732	0	0.00%
30050 Transportation Improvements	8,035,680	0	70,140,000	0	(70,140,000)	(100.00%)
30060 Pedestrian Walkway Improvements	59,934	0	0	0	0	-
30070 Public Safety Construction	5,848,309	0	351,510,000	0	(351,510,000)	(100.00%)
30080 Commercial Revitalization Program	32,611	0	0	0	0	-
30090 Pro Rata Share Drainage Construction	2,737,381	0	0	0	0	-
30300 Affordable Housing Development and Investment	18,948,599	19,247,000	19,247,000	19,670,000	423,000	2.20%
30310 Housing Assistance Program	0	0	0	0	0	-
30400 Park Authority Bond Construction	25,000,000	0	68,420,000	0	(68,420,000)	(100.00%)
S31000 Public School Construction	184,144,534	181,483,793	503,410,726	181,451,000	(321,959,726)	(63.96%)
Total Capital Project Funds	\$302,314,309	\$243,487,525	\$1,163,868,616	\$247,777,732	(\$916,090,884)	(78.71%)
Special Revenue Funds						
40000 County Transit Systems	\$22,451,769	\$25,777,784	\$48,832,840	\$53,524,876	\$4,692,036	9.61%
40010 County and Regional Transportation Projects	107,696,006	96,672,810	260,095,239	103,343,105	(156,752,134)	(60.27%)
40030 Cable Communications	22,230,956	20,215,042	20,215,042	19,237,413	(977,629)	(4.84%)
40040 Fairfax-Falls Church Community Services Board	35,144,008	35,307,201	35,307,201	36,165,350	858,149	2.43%
40045 Early Childhood Birth to 5	0	215,960	215,960	215,960	0	0.00%
40050 Reston Community Center	9,231,337	9,803,531	9,803,531	9,475,156	(328,375)	(3.35%)
40060 McLean Community Center	6,320,249	6,189,284	6,189,284	5,995,302	(193,982)	(3.13%)
40070 Burgundy Village Community Center	72,816	80,553	35,415	84,219	48,804	137.81%
40080 Integrated Pest Management Program	2,575,923	2,647,683	2,647,683	2,700,483	52,800	1.99%
40090 E-911	50,977,117	50,542,523	50,542,523	51,131,189	588,666	1.16%
40100 Stormwater Services	83,181,993	85,089,976	178,644,245	87,175,738	(91,468,507)	(51.20%)
40110 Dulles Rail Phase I Transportation Improvement District	19,888,004	16,149,387	16,149,387	15,295,113	(854,274)	(5.29%)
40120 Dulles Rail Phase II Transportation Improvement District	20,384,105	20,484,176	20,484,176	20,375,303	(108,873)	(0.53%)
40125 Metrorail Parking System Pledged Revenues	9,472,624	11,204,319	7,052,160	7,568,848	516,688	7.33%
40130 Leaf Collection	2,175,188	2,191,251	2,191,251	2,367,104	175,853	8.03%
40140 Refuse Collection and Recycling Operations	19,426,923	18,351,677	18,351,677	19,659,767	1,308,090	7.13%
40150 Refuse Disposal	50,552,081	55,836,738	55,836,738	52,383,100	(3,453,638)	(6.19%)
40170 I-95 Refuse Disposal	10,816,212	10,502,250	10,502,250	11,063,444	561,194	5.34%
40180 Tysons Service District	8,772,437	8,999,317	8,999,317	8,607,631	(391,686)	(4.35%)
40190 Reston Service District	2,242,683	2,308,810	2,308,810	2,397,229	88,419	3.83%
40300 Housing Trust Fund	6,385,602	3,661,782	3,661,782	3,667,191	5,409	0.15%
40330 Elderly Housing Programs	1,306,440	1,296,831	1,296,831	508,820	(788,011)	(60.76%)

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40360 Homeowner and Business Loan Programs	2,437,437	0	0	0	0	-
50000 Federal/State Grants	113,463,367	115,420,883	472,926,516	113,705,421	(359,221,095)	(75.96%)
50800 Community Development Block Grant	15,759,680	5,609,339	22,477,628	5,960,799	(16,516,829)	(73.48%)
50810 HOME Investment Partnerships Program	894,879	1,940,695	6,390,024	2,141,854	(4,248,170)	(66.48%)
S10000 Public School Operating	827,411,932	901,123,129	951,154,463	888,264,348	(62,890,115)	(6.61%)
S40000 Public School Food and Nutrition Services	67,970,471	84,601,787	53,168,302	86,373,274	33,204,972	62.45%
S43000 Public School Adult and Community Education	6,759,830	8,543,861	7,426,558	7,426,558	0	0.00%
S50000 Public School Grants and Self Supporting Programs	49,935,990	55,656,788	78,897,862	55,854,182	(23,043,680)	(29.21%)
Total Special Revenue Funds	\$1,575,938,059	\$1,656,425,367	\$2,351,804,695	\$1,672,668,777	(\$679,135,918)	(28.88%)
TOTAL GOVERNMENTAL FUNDS	\$6,531,979,688	\$6,360,540,431	\$7,951,241,278	\$6,422,851,212	(\$1,528,390,066)	(19.22%)
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$1,794,072	\$2,370,859	\$2,370,859	\$1,130,859	(\$1,240,000)	(52.30%)
60010 Department of Vehicle Services	74,395,224	80,955,533	80,955,533	82,338,946	1,383,413	1.71%
60020 Document Services	4,697,228	5,450,000	5,450,000	5,100,000	(350,000)	(6.42%)
60030 Technology Infrastructure Services	38,003,834	39,091,477	39,091,477	43,432,182	4,340,705	11.10%
60040 Health Benefits	179,425,470	188,450,351	188,450,351	165,167,622	(23,282,729)	(12.35%)
S60000 Public School Insurance	15,527,846	15,731,339	15,731,339	17,271,339	1,540,000	9.79%
S62000 Public School Health and Flexible Benefits	443,204,774	448,842,114	452,426,579	467,828,538	15,401,959	3.40%
Total Internal Service Funds	\$757,048,448	\$780,891,673	\$784,476,138	\$782,269,486	(\$2,206,652)	(0.28%)
Enterprise Funds						
69000 Sewer Revenue	\$242,465,387	\$199,972,637	\$221,970,768	\$255,144,500	\$33,173,732	14.95%
69030 Sewer Bond Debt Reserve	0	8,200,000	8,200,000	0	(8,200,000)	(100.00%)
69310 Sewer Bond Construction	8,787,721	191,800,000	196,962,525	0	(196,962,525)	(100.00%)
Total Enterprise Funds	\$251,253,108	\$399,972,637	\$427,133,293	\$255,144,500	(\$171,988,793)	(40.27%)
TOTAL PROPRIETARY FUNDS	\$1,008,301,556	\$1,180,864,310	\$1,211,609,431	\$1,037,413,986	(\$174,195,445)	(14.38%)
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$12,010,230	\$12,336,888	\$12,336,888	\$11,826,948	(\$509,940)	(4.13%)
70040 Mosaic District Community Development Authority	5,534,213	5,664,600	5,664,600	4,882,023	(782,577)	(13.82%)
Total Custodial Funds	\$17,544,443	\$18,001,488	\$18,001,488	\$16,708,971	(\$1,292,517)	(7.18%)
Trust Funds						
73000 Employees' Retirement Trust	\$425,645,716	\$610,426,420	\$610,426,420	\$596,915,393	(\$13,511,027)	(2.21%)
73010 Uniformed Employees Retirement Trust	76,396,234	238,796,753	238,796,753	219,108,528	(19,688,225)	(8.24%)
73020 Police Retirement Trust	20,648,435	186,489,902	186,489,902	175,249,261	(11,240,641)	(6.03%)
73030 OPEB Trust	25,087,418	2,227,278	2,227,278	2,233,974	6,696	0.30%
S71000 Educational Employees' Retirement	280,130,927	417,138,200	414,740,543	438,492,614	23,752,071	5.73%
S71100 Public School OPEB Trust	33,436,466	29,894,000	29,894,000	26,818,000	(3,076,000)	(10.29%)
Total Trust Funds	\$861,345,196	\$1,484,972,553	\$1,482,574,896	\$1,458,817,770	(\$23,757,126)	(1.60%)
TOTAL FIDUCIARY FUNDS	\$878,889,639	\$1,502,974,041	\$1,500,576,384	\$1,475,526,741	(\$25,049,643)	(1.67%)
TOTAL APPROPRIATED FUNDS	\$8,419,170,883	\$9,044,378,782	\$10,663,427,093	\$8,935,791,939	(\$1,727,635,154)	(16.20%)
Appropriated From (Added to) Surplus	(\$74,587,967)	(\$553,267,820)	\$861,905,335	(\$563,875,291)	(\$1,425,780,626)	(165.42%)

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TOTAL AVAILABLE	\$8,344,582,916	\$8,491,110,962	\$11,525,332,428	\$8,371,916,648	(\$3,153,415,780)	(27.36%)
Less: Internal Service Funds	(\$757,048,448)	(\$780,891,673)	(\$784,476,138)	(\$782,269,486)	\$2,206,652	(0.28%)
NET AVAILABLE	\$7,587,534,468	\$7,710,219,289	\$10,740,856,290	\$7,589,647,162	(\$3,151,209,128)	(29.34%)

EXPLANATORY NOTE:

The "Total Available" indicates the revenue in each fiscal year that is to be used to support expenditures. This amount is the total revenue adjusted by the amount of funding that is either appropriated from fund balance or added to fund balance. In some instances, adjustments to fund balance that are not currently reflected in the "Changes in Fund Balance" table also affect the "Total Available." Explanations for these adjustments are provided below. The "Total Available," plus (minus) the effect of these changes matches the expenditure totals by fiscal year of the "Expenditure by Fund/Summary of Appropriated Funds," net of any transfers between funds.

¹ **Not reflected are the following adjustments to balance in FY 2020:**

Fund 60000, County Insurance, net change in accrued liability of \$6,756,000.
 Fund S40000, Public School Food and Nutrition Services, change in inventory of \$534,721.
 Fund S60000, Public School Insurance, net change in accrued liability of \$1,696,434.

² **Not reflected are the following adjustments to balance in FY 2021:**

Fund 10001, General Fund, does not reflect carryover of FY 2019 Audit Adjustment Reserve of (\$908) and Reserve for Potential FY 2020 One-Time Requirements of (\$4,977,253).
 Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$33,921,880 from FY 2020.
 Fund 40300, Housing Trust, assumes balance of \$2,749,970 will be moved from Fund 40360, Homeowner and Business Loan Programs, at year-end FY 2020.
 Fund 40360, Homeowner and Business Loan Programs, does not reflect carryover of (\$2,749,970) as any remaining balances at year-end FY 2020 will be moved to Fund 40300, Housing Trust.
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$17,910,059.
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$3,820,629 and reflects the proposed Transfer In from Fund S10000, Public School Operating, as shown in the School Board's Advertised Budget, which is currently (\$385,263) less than the Transfer Out from Fund S50000.
 Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$2,967,213.
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$72,832,661.

³ **Not reflected are the following adjustments to balance in FY 2021:**

Fund 30300, Affordable Housing Development and Investment, includes balance of \$864,425 transferred from Fund 30310, Housing Assistance Program.
 Fund 30310, Housing Assistance Program, balance of (\$864,425) is transferred to Fund 30300, Affordable Housing Development and Investment, and balance of (\$4,030,570) is transferred to Fund 40300, Housing Trust.
 Fund 40300, Housing Trust, includes balance of \$4,030,570 transferred from Fund 30310, Housing Assistance Program, and balance of \$4,443,164 transferred from Fund 40360, Homeowner and Business Loan Programs.
 Fund 40360, Homeowner and Business Loan Programs, includes balance of (\$4,443,164) transferred to Fund 40300, Housing Trust.

⁴ **Not reflected are the following adjustments to balance in FY 2022:**

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$45,644,215 from FY 2021.
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$3,962,299 and reflects the proposed Transfer In from Fund S10000, Public School Operating, as shown in the School Board's Advertised Budget, which is currently (\$385,263) less than the Transfer Out from Fund S50000. Final adjustments will be reflected at the FY 2021 Carryover Review.
 Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$1,905,899.
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$100,109,571.