

**FY 2024 ADVERTISED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2022 Actual ¹	FY 2023 Adopted Budget Plan ²	FY 2023 Revised Budget Plan	FY 2024 Advertised Budget Plan ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund ⁴	\$4,747,127,195	\$4,765,832,686	\$4,851,503,221	\$5,131,138,623	\$279,635,402	5.76%
10010 Revenue Stabilization	137,191	0	0	2,500,000	2,500,000	-
10015 Economic Opportunity Reserve	36,911	150,000	150,000	500,000	350,000	233.33%
10030 Contributory Fund	5,000,000	0	0	0	0	-
10040 Information Technology Projects	3,994,600	0	0	0	0	-
Total General Fund Group	\$4,756,295,897	\$4,765,982,686	\$4,851,653,221	\$5,134,138,623	\$282,485,402	5.82%
Debt Service Funds						
20000 Consolidated Debt Service	\$2,382,900	\$2,305,500	\$2,305,500	\$2,305,500	\$0	0.00%
Capital Project Funds						
30000 Metro Operations and Construction	\$41,000,000	\$42,000,000	\$29,914,647	\$43,000,000	\$13,085,353	43.74%
30010 General Construction and Contributions	10,714,946	4,475,000	162,483,240	4,475,000	(158,008,240)	(97.25%)
30015 Environmental and Energy Program	713,495	0	0	0	0	-
30020 Infrastructure Replacement and Upgrades	399,764	0	0	0	0	-
30030 Library Construction	8,663,000	0	90,000,000	0	(90,000,000)	(100.00%)
30040 Contributed Roadway Improvements	10,385,828	134,000	134,000	179,192	45,192	33.73%
30050 Transportation Improvements	8,772,058	0	47,140,000	0	(47,140,000)	(100.00%)
30070 Public Safety Construction	40,758,174	0	291,510,000	0	(291,510,000)	(100.00%)
30090 Pro Rata Share Drainage Construction	2,982,510	0	0	0	0	-
30300 Affordable Housing Development and Investment	21,035,517	35,386,000	35,386,000	37,062,736	1,676,736	4.74%
30400 Park Authority Bond Construction	15,140,318	0	141,070,000	0	(141,070,000)	(100.00%)
S31000 Public School Construction	189,939,318	181,451,000	548,652,902	206,451,000	(342,201,902)	(62.37%)
Total Capital Project Funds	\$350,504,928	\$263,446,000	\$1,346,290,789	\$291,167,928	(\$1,055,122,861)	(78.37%)
Special Revenue Funds						
40000 County Transit Systems	\$47,677,153	\$38,455,738	\$74,756,699	\$52,992,020	(\$21,764,679)	(29.11%)
40010 County and Regional Transportation Projects	134,834,727	108,323,634	310,728,401	121,499,005	(189,229,396)	(60.90%)
40030 Cable Communications	19,721,528	18,719,981	18,719,981	18,429,235	(290,746)	(1.55%)
40040 Fairfax-Falls Church Community Services Board	39,881,708	37,156,906	37,156,906	37,156,906	0	0.00%
40045 Early Childhood Birth to 5	57,688	215,960	215,960	215,960	0	0.00%
40050 Reston Community Center	9,995,890	10,148,245	10,399,208	10,907,001	507,793	4.88%
40060 McLean Community Center	6,028,412	6,732,827	6,732,827	7,167,721	434,894	6.46%
40070 Burgundy Village Community Center	106,234	86,659	86,659	106,883	20,224	23.34%
40080 Integrated Pest Management Program	2,702,737	2,700,483	2,700,483	3,149,357	448,874	16.62%
40090 E-911	48,184,498	45,021,390	45,021,390	44,125,131	(896,259)	(1.99%)
40100 Stormwater Services	184,793,109	94,393,055	95,103,668	100,802,650	5,698,982	5.99%
40110 Dulles Rail Phase I Transportation Improvement District	15,446,381	15,629,149	15,629,149	15,740,702	111,553	0.71%
40120 Dulles Rail Phase II Transportation Improvement District	20,084,800	21,481,900	21,481,900	21,510,269	28,369	0.13%
40125 Metrorail Parking System Pledged Revenues	4,244,665	7,568,848	5,444,762	9,882,366	4,437,604	81.50%
40130 Leaf Collection	2,291,365	2,397,606	2,397,606	2,720,481	322,875	13.47%
40140 Refuse Collection and Recycling Operations	20,025,213	23,310,978	23,310,978	24,593,702	1,282,724	5.50%
40150 Refuse Disposal	52,211,187	55,332,035	55,332,035	58,734,182	3,402,147	6.15%
40170 I-95 Refuse Disposal	12,316,065	10,852,574	10,852,574	11,930,806	1,078,232	9.94%
40180 Tysons Service District	8,602,452	8,809,234	8,809,234	8,943,432	134,198	1.52%
40190 Reston Service District	2,378,237	2,510,794	2,510,794	2,512,421	1,627	0.06%
40200 Land Development Services ⁵	0	48,556,995	50,067,225	50,196,218	128,993	0.26%
40300 Housing Trust	5,882,499	3,667,191	4,569,787	3,593,342	(976,445)	(21.37%)
40330 Elderly Housing Programs	0	0	0	0	0	-
50000 Federal/State Grants	242,217,405	121,784,625	414,059,889	132,624,746	(281,435,143)	(67.97%)
50800 Community Development Block Grant	9,097,003	6,128,149	13,129,949	5,918,926	(7,211,023)	(54.92%)
50810 HOME Investment Partnerships Program	2,420,266	2,175,471	13,535,721	2,471,231	(11,064,490)	(81.74%)
S10000 Public School Operating	1,034,750,085	992,062,583	1,173,385,454	1,082,005,549	(91,379,905)	(7.79%)
S40000 Public School Food and Nutrition Services	126,032,478	88,524,680	88,535,477	88,835,894	300,417	0.34%
S43000 Public School Adult and Community Education	6,521,792	7,677,828	7,779,777	8,034,068	254,291	3.27%
S50000 Public School Grants and Self Supporting Programs	80,241,218	54,198,096	121,866,574	61,579,096	(60,287,478)	(49.47%)
Total Special Revenue Funds	\$2,138,746,795	\$1,834,623,614	\$2,634,321,067	\$1,988,379,300	(\$645,941,767)	(24.52%)

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Fund	FY 2022 Actual ¹	FY 2023 Adopted Budget Plan ²	FY 2023 Revised Budget Plan	FY 2024 Advertised Budget Plan ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
TOTAL GOVERNMENTAL FUNDS	\$7,247,930,520	\$6,866,357,800	\$8,834,570,577	\$7,415,991,351	(\$1,418,579,226)	(16.06%)
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$830,407	\$685,000	\$685,000	\$685,000	\$0	0.00%
60010 Department of Vehicle Services	91,705,824	83,567,927	83,956,550	86,293,070	2,336,520	2.78%
60020 Document Services	4,609,235	5,100,000	5,100,000	5,044,426	(55,574)	(1.09%)
60030 Technology Infrastructure Services	43,893,587	44,927,305	44,927,305	45,199,764	272,459	0.61%
60040 Health Benefits	169,281,148	192,010,764	192,010,764	197,488,155	5,477,391	2.85%
S60000 Public School Insurance	20,763,621	17,346,338	17,346,339	19,346,339	2,000,000	11.53%
S62000 Public School Health and Flexible Benefits	450,084,067	487,523,547	487,523,547	513,288,542	25,764,995	5.28%
Total Internal Service Funds	\$781,167,889	\$831,160,881	\$831,549,505	\$867,345,296	\$35,795,791	4.30%
Enterprise Funds						
69000 Sewer Revenue	\$248,132,987	\$267,487,800	\$267,487,800	\$281,988,500	\$14,500,700	5.42%
69030 Sewer Bond Debt Reserve	0	0	0	15,365,475	15,365,475	-
69310 Sewer Bond Construction	134,900	0	5,110,044	211,713,783	206,603,739	4043.09%
Total Enterprise Funds	\$248,267,887	\$267,487,800	\$272,597,844	\$509,067,758	\$236,469,914	86.75%
TOTAL PROPRIETARY FUNDS	\$1,029,435,776	\$1,098,648,681	\$1,104,147,349	\$1,376,413,054	\$272,265,705	24.66%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$10,977,135	\$12,156,286	\$12,156,286	\$12,777,058	\$620,772	5.11%
70040 Mosaic District Community Development Authority	4,882,023	4,881,435	4,881,435	4,880,561	(874)	(0.02%)
Total Custodial Funds	\$15,859,158	\$17,037,721	\$17,037,721	\$17,657,619	\$619,898	3.64%
Trust Funds						
73000 Employees' Retirement Trust	\$368,995,962	\$572,879,390	\$572,879,390	\$650,686,552	\$77,807,162	13.58%
73010 Uniformed Employees Retirement Trust	8,597,227	205,358,874	205,358,874	220,217,793	14,858,919	7.24%
73020 Police Retirement Trust	172,284,843	171,514,056	171,514,056	191,146,637	19,632,581	11.45%
73030 OPEB Trust	(23,911,451)	5,272,557	5,272,557	7,469,603	2,197,046	41.67%
S71000 Educational Employees' Retirement	(61,813,970)	490,921,243	439,671,241	464,290,964	24,619,723	5.60%
S71100 Public School OPEB Trust	(4,279,390)	26,771,000	26,771,000	28,177,000	1,406,000	5.25%
Total Trust Funds	\$459,873,221	\$1,472,717,120	\$1,421,467,118	\$1,561,988,549	\$140,521,431	9.89%
TOTAL FIDUCIARY FUNDS	\$475,732,379	\$1,489,754,841	\$1,438,504,839	\$1,579,646,168	\$141,141,329	9.81%
TOTAL APPROPRIATED FUNDS	\$8,753,098,675	\$9,454,761,322	\$11,377,222,765	\$10,372,050,573	(\$1,005,172,192)	(8.83%)
Appropriated From (Added to) Surplus	\$68,287,756	(\$563,208,999)	\$1,669,984,673	(\$613,801,379)	(\$2,283,786,052)	(136.75%)
TOTAL AVAILABLE	\$8,821,386,431	\$8,891,552,323	\$13,047,207,438	\$9,758,249,194	(\$3,288,958,244)	(25.21%)
Less: Internal Service Funds	(\$781,167,889)	(\$831,160,881)	(\$831,549,505)	(\$867,345,296)	(\$35,795,791)	4.30%
NET AVAILABLE	\$8,040,218,542	\$8,060,391,442	\$12,215,657,933	\$8,890,903,898	(\$3,324,754,035)	(27.22%)

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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 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.
 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 \$103,050,776.

² **Not reflected are the following adjustments to balance in FY 2023:**

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$47,604,145 from FY 2022.
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$6,225,115.
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$6,388,639.
 Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$2,566,321.
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$121,681,881.

³ **Not reflected are the following adjustments to balance in FY 2024:**

Fund 10001, General Fund, does not reflect carryover of FY 2022 Audit Adjustment balance of (\$5,273,238) and Mid-Year revenue adjustments of (\$52,767,825).
 Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$50,081,442 from FY 2023.
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$46,807,301.
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$11,001,005 and reflects the proposed Transfer In from Fund 40030, Cable Communications, as shown in the School Board's Advertised Budget, which is currently (\$151,771) less than the Transfer Out from Fund 40030. Final adjustments will be reflected at the FY 2023 Carryover Review.
 Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$8,109,541.
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$75,028,162.

⁴ Fairfax County has received \$222.89 million in emergency funding through the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 emergency. This funding was provided in two tranches, with the first half of the funding provided in May 2021. The second half was received in June 2022 and was recognized as part of the FY 2022 Carryover Review.

⁵ As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, was moved from the General Fund to Fund 40200, Land Development Services, to provide greater transparency in the use of fees charged by LDS. This change results in a reduction of \$42.62 million to General Fund expenditures and associated revenues as all activity related to the agency is transferred to Fund 40200.