

FY 2014 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2012 Estimate	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS								
General Fund Group								
10001 General Fund	\$1,295,930,028	\$1,242,275,611	\$1,303,741,802	\$1,332,068,655	\$1,308,599,185	\$1,309,401,305	(\$22,667,350)	(1.70%)
10020 Consolidated Community Funding Pool	9,253,396	9,199,232	9,867,755	9,921,919	9,867,755	9,867,755	(54,164)	(0.55%)
10030 Contributory Fund	14,819,042	14,745,735	15,733,588	15,793,588	13,389,756	13,394,756	(2,398,832)	(15.19%)
10040 Information Technology	52,714,141	19,926,269	8,841,579	51,498,728	6,113,280	6,113,280	(45,385,448)	(88.13%)
Total General Fund Group	\$1,372,716,607	\$1,286,146,847	\$1,338,184,724	\$1,409,282,890	\$1,337,969,976	\$1,338,777,096	(\$70,505,794)	(5.00%)
Debt Service Funds								
20000 Consolidated Debt Service	\$299,450,266	\$285,060,629	\$289,824,864	\$304,163,352	\$296,065,698	\$296,065,698	(\$8,097,654)	(2.66%)
Capital Project Funds								
30000 Metro Operations and Construction	\$36,404,834	\$30,094,697	\$30,943,110	\$31,678,110	\$35,552,943	\$35,552,943	\$3,874,833	12.23%
30010 General Construction and Contributions	135,103,564	38,812,636	20,537,806	122,101,425	19,818,202	18,118,202	(103,983,223)	(85.16%)
30020 Capital Renewal Construction	47,461,662	13,481,515	15,285,000	49,711,210	0	0	(49,711,210)	(100.00%)
30030 Library Construction	13,872,511	595,873	0	38,276,638	0	0	(38,276,638)	(100.00%)
30040 Contributed Roadway Improvement	40,365,503	1,260,907	0	40,140,205	0	0	(\$40,140,205)	(100.00%)
30050 Transportation Improvements	105,495,396	11,728,478	0	96,992,374	0	0	(96,992,374)	(100.00%)
30060 Pedestrian Walkway Improvements	4,276,750	426,919	300,000	4,582,682	100,000	100,000	(4,482,682)	(97.82%)
30070 Public Safety Construction	114,633,959	23,277,732	0	146,356,227	0	0	(146,356,227)	(100.00%)
30080 Commercial Revitalization Program	3,809,160	162,246	0	5,954,914	0	0	(5,954,914)	(100.00%)
30090 Pro Rata Share Drainage Construction	6,977,884	1,200,027	0	8,564,857	0	0	(8,564,857)	(100.00%)
30300 The Penny for Affordable Housing	29,092,284	9,845,605	16,502,150	36,276,889	18,298,400	18,298,400	(17,978,489)	(49.56%)
30310 Housing Assistance Program	7,727,170	569,549	0	7,193,387	0	0	(7,193,387)	(100.00%)
30400 Park Authority Bond Construction	47,317,723	11,818,119	0	102,582,104	0	0	(102,582,104)	(100.00%)
S31000 Public School Construction	454,014,900	159,057,686	163,072,120	526,283,201	167,844,992	167,844,992	(358,438,209)	(68.11%)
Total Capital Project Funds	\$1,046,553,300	\$302,331,989	\$246,640,186	\$1,216,694,223	\$241,614,537	\$239,914,537	(\$976,779,686)	(80.28%)
Special Revenue Funds								
40000 County Transit Systems	\$123,325,134	\$88,321,655	\$99,781,260	\$112,949,382	\$94,129,374	\$94,129,374	(\$18,820,008)	(16.66%)
40010 County and Regional Transportation Projects	240,584,235	13,928,083	17,734,014	148,369,451	40,347,491	77,847,491	(70,521,960)	(47.53%)
40030 Cable Communications	18,060,107	9,202,107	10,515,599	18,897,794	10,118,668	10,118,668	(8,779,126)	(46.46%)
40040 Fairfax-Falls Church Community Services Board	141,887,642	143,835,002	142,620,028	145,504,559	148,968,799	148,968,799	3,464,240	2.38%
40050 Reston Community Center	9,925,354	8,209,843	8,317,770	8,990,715	8,827,660	8,827,660	(163,055)	(1.81%)
40060 McLean Community Center	6,105,990	5,477,712	6,093,358	6,670,692	5,814,749	5,814,749	(855,943)	(12.83%)
40070 Burgundy Village Community Center	44,326	23,833	44,791	47,159	44,791	44,791	(2,368)	(5.02%)
40080 Integrated Pest Management Program	3,107,495	2,243,282	3,084,119	3,119,736	3,099,610	3,099,610	(20,126)	(0.65%)
40090 E-911	49,118,474	37,859,644	39,131,428	49,186,216	38,657,317	38,657,317	(10,528,899)	(21.41%)
40100 Stormwater Services	49,737,209	26,463,778	39,775,000	92,685,085	40,200,000	40,200,000	(52,485,085)	(56.63%)
40110 Dulles Rail Phase I Transportation Improvement District	45,000,000	43,503,110	52,066,583	40,247,303	17,446,663	17,446,663	(22,800,640)	(56.65%)
40120 Dulles Rail Phase II Transportation Improvement District	500,000	23,602	500,000	500,000	500,000	500,000	0	0.00%
40130 Leaf Collection	2,404,038	1,780,588	2,546,035	2,546,035	2,308,182	2,308,182	(237,853)	(9.34%)
40140 Refuse Collection and Recycling Operations	22,068,596	19,773,374	22,059,800	23,874,508	22,711,907	22,711,907	(1,162,601)	(4.87%)
40150 Refuse Disposal	54,488,466	48,648,753	53,560,609	55,729,426	51,427,385	51,427,385	(4,302,041)	(7.72%)
40160 Energy Resource Recovery (ERR) Facility	18,988,846	16,809,505	19,667,593	19,667,593	21,451,821	21,451,821	1,784,228	9.07%
40170 I-95 Refuse Disposal	22,541,694	12,156,891	9,900,325	19,690,057	11,637,653	11,637,653	(8,052,404)	(40.90%)
40300 Housing Trust	4,841,856	80,499	451,361	6,815,675	493,420	493,420	(6,322,255)	(92.76%)
40330 Elderly Housing Programs	4,948,132	3,975,789	4,219,074	4,744,434	3,321,887	3,321,887	(1,422,547)	(29.98%)
40360 Homeowner and Business Loan Programs	10,066,452	2,163,674	3,910,249	11,813,027	2,431,943	2,431,943	(9,381,084)	(79.41%)
50000 Federal/State Grants	209,788,127	78,649,231	86,811,968	230,650,595	90,980,204	90,980,204	(139,670,391)	(60.55%)
50800 Community Development Block Grant	14,608,812	8,595,911	5,418,429	11,349,646	4,414,224	4,414,224	(6,935,422)	(61.11%)
50810 Home Investment Partnership Grant	10,188,569	2,914,671	2,383,767	8,760,099	1,405,283	1,405,283	(7,354,816)	(83.96%)
S10000 Public School Operating ¹	2,331,543,378	2,188,382,816	2,353,308,729	2,488,106,929	2,396,455,453	2,396,455,453	(91,651,476)	(3.68%)
S40000 Public School Food and Nutrition Services	92,915,497	76,251,961	92,574,259	97,991,934	96,388,598	96,388,598	(1,603,336)	(1.64%)

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Special Revenue Funds (Cont.)								
S43000 Public School Adult and Community Education	\$11,233,172	\$9,981,929	\$10,840,709	\$8,927,171	\$9,009,499	\$9,009,499	\$82,328	0.92%
S50000 Public School Grants & Self Supporting Programs ²	93,612,729	63,765,696	68,289,788	97,719,813	69,667,239	69,667,239	(28,052,574)	(28.71%)
Total Special Revenue Funds	\$3,591,634,330	\$2,913,022,939	\$3,155,606,645	\$3,715,555,034	\$3,192,259,820	\$3,229,759,820	(\$485,795,214)	(13.07%)
TOTAL GOVERNMENTAL FUNDS	\$6,310,354,503	\$4,786,562,404	\$5,030,256,419	\$6,645,695,499	\$5,067,910,031	\$5,104,517,151	(\$1,541,178,348)	(23.19%)
PROPRIETARY FUNDS								
Internal Service Funds								
60000 County Insurance	\$21,792,725	\$21,102,648	\$22,539,885	\$22,539,885	\$23,406,222	\$23,406,222	\$866,337	3.84%
60010 Department of Vehicle Services	86,430,836	81,605,008	80,774,160	87,294,690	85,862,883	85,862,883	(1,431,807)	(1.64%)
60020 Document Services	6,478,178	5,488,677	6,092,037	6,450,444	6,092,037	6,092,037	(358,407)	(5.56%)
60030 Technology Infrastructure Services	30,946,458	29,965,061	34,114,566	36,003,988	31,258,312	31,258,312	(4,745,676)	(13.18%)
60040 Health Benefits	148,472,671	144,358,549	148,713,403	156,387,972	162,993,787	162,993,787	6,605,815	4.22%
S60000 Public School Insurance	23,016,743	13,642,344	16,577,166	26,090,402	23,457,087	23,457,087	(2,633,315)	(10.09%)
S62000 Public School Health and Flexible Benefits	291,721,814	301,421,945	366,325,831	366,803,033	388,590,275	388,590,275	21,787,242	5.94%
S63000 Public School Central Procurement	14,000,000	7,077,785	6,500,000	6,500,000	6,500,000	6,500,000	0	0.00%
Total Internal Service Funds	\$622,859,425	\$604,662,017	\$681,637,048	\$708,070,414	\$728,160,603	\$728,160,603	\$20,090,189	2.84%
Enterprise Funds								
69010 Sewer Operation and Maintenance	\$91,553,047	\$86,454,373	\$93,920,987	\$97,033,987	\$94,028,095	\$94,028,095	(\$3,005,892)	(3.10%)
69020 Sewer Bond Parity Debt Service	26,104,805	16,271,905	23,549,186	23,549,186	21,957,307	21,957,307	(1,591,879)	(6.76%)
69040 Sewer Bond Subordinate Debt Service	26,724,284	25,402,327	26,756,645	26,756,645	28,419,768	28,419,768	1,663,123	6.22%
69300 Sewer Construction Improvements	62,017,450	30,259,083	30,000,000	61,758,367	84,489,000	84,489,000	22,730,633	36.81%
69310 Sewer Bond Construction	171,364,116	54,056,177	0	117,307,939	0	0	(117,307,939)	(100.00%)
Total Enterprise Funds	\$377,763,702	\$212,443,865	\$174,226,818	\$326,406,124	\$228,894,170	\$228,894,170	(\$97,511,954)	(29.87%)
TOTAL PROPRIETARY FUNDS	\$1,000,623,127	\$817,105,882	\$855,863,866	\$1,034,476,538	\$957,054,773	\$957,054,773	(\$77,421,765)	(7.48%)
FIDUCIARY FUNDS								
Agency Funds								
70000 Route 28 Taxing District	\$9,800,864	\$9,056,771	\$10,578,633	\$10,604,259	\$10,707,629	\$10,707,629	\$103,370	0.97%
70040 Mosaic District Community Development Authority	0	0	1,492,499	1,499,473	2,234,996	2,214,585	715,112	47.69%
Total Agency Funds	\$9,800,864	\$9,056,771	\$12,071,132	\$12,103,732	\$12,942,625	\$12,922,214	\$818,482	6.76%
Trust Funds								
73000 Employees' Retirement Trust	\$228,845,147	\$222,043,918	\$248,800,074	\$248,800,074	\$272,554,840	\$272,554,840	\$23,754,766	9.55%
73010 Uniformed Employees Retirement Trust	80,654,662	73,711,485	90,433,096	90,433,096	93,244,483	93,244,483	2,811,387	3.11%
73020 Police Retirement Trust	62,721,109	55,740,587	65,909,160	65,909,160	69,717,613	69,717,613	3,808,453	5.78%
73030 OPEB Trust	16,544,085	17,192,995	7,627,316	17,932,316	8,418,275	8,418,275	(9,514,041)	(53.06%)
S71000 Educational Employees' Retirement	180,274,611	172,870,029	190,645,039	186,061,616	195,644,581	195,644,581	9,582,965	5.15%
S71100 Public School OPEB Trust	33,804,500	32,493,002	37,335,500	37,335,500	37,335,500	37,335,500	0	0.00%
Total Trust Funds	\$602,844,114	\$574,052,016	\$640,750,185	\$646,471,762	\$676,915,292	\$676,915,292	\$30,443,530	4.71%
TOTAL FIDUCIARY FUNDS	\$612,644,978	\$583,108,787	\$652,821,317	\$658,575,494	\$689,857,917	\$689,837,506	\$31,262,012	4.75%
TOTAL APPROPRIATED FUNDS	\$7,923,622,608	\$6,186,777,073	\$6,538,941,602	\$8,338,747,531	\$6,714,822,721	\$6,751,409,430	(\$1,587,338,101)	(19.04%)
Less: Internal Service Funds ³	(\$622,859,425)	(\$604,662,017)	(\$681,637,048)	(\$708,070,414)	(\$728,160,603)	(\$728,160,603)	(\$20,090,189)	2.84%
NET EXPENDITURES	\$7,300,763,183	\$5,582,115,056	\$5,857,304,554	\$7,630,677,117	\$5,986,662,118	\$6,023,248,827	(\$1,607,428,290)	(21.07%)

¹ Pending School Board approval, FY 2014 expenditures for Fund S10000, Public School Operating, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the County's proposed Transfer Out from the General Fund to Fund S10000 and the Transfer In from the General Fund reflected in the School Board's Advertised Budget. Final adjustments will be reflected at the *FY 2013 Carryover Review*.

² Pending School Board approval, FY 2014 expenditures for Fund S50000, Public School Grants and Self-Supporting Programs, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the proposed Transfer Out from Fund 40030, Cable Communications, to Fund S50000 as included in the *FY 2014 Adopted Budget Plan*, and the Transfer In from Fund 40030 reflected in the School Board's Advertised Budget. Final adjustments will be reflected at the *FY 2013 Carryover Review*.

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