

FY 2015 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan ²	FY 2014 Revised Budget Plan ³	FY 2015 Advertised Budget Plan ⁴	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$3,498,095,077	\$3,559,547,647	\$3,584,327,874	\$3,707,705,268	\$123,377,394	3.44%
10010 Revenue Stabilization	573,987	0	650,000	650,000	0	0.00%
10040 Information Technology	1,273,654	108,240	110,165	108,240	(1,925)	(1.75%)
Total General Fund Group	\$3,499,942,718	\$3,559,655,887	\$3,585,088,039	\$3,708,463,508	\$123,375,469	3.44%
Debt Service Funds						
20000 Consolidated Debt Service	\$3,842,922	\$380,000	\$380,000	\$580,000	\$200,000	52.63%
Capital Project Funds						
30000 Metro Operations and Construction	\$15,000,000	\$26,541,000	\$24,810,854	\$26,800,000	\$1,989,146	8.02%
30010 General Construction and Contributions	23,989,501	4,900,000	26,077,965	5,168,000	(20,909,965)	(80.18%)
30020 Capital Renewal Construction	2,341,514	0	39,100,000	0	(39,100,000)	(100.00%)
30030 Library Construction	4,700,000	0	31,135,000	0	(31,135,000)	(100.00%)
30040 Contributed Roadway Improvement	(335,176)	110,000	1,100,375	550,000	(550,375)	(50.02%)
30050 Transportation Improvements	11,173,794	0	71,167,000	0	(71,167,000)	(100.00%)
30060 Pedestrian Walkway Improvements	140,563	0	3,255,030	0	(3,255,030)	(100.00%)
30070 Public Safety Construction	22,000,000	0	120,529,134	0	(120,529,134)	(100.00%)
30080 Commercial Revitalization Program	2,276,211	0	1,289,539	0	(1,289,539)	(100.00%)
30090 Pro Rata Share Drainage Construction	2,995,524	0	6,853,333	0	(6,853,333)	(100.00%)
30300 The Penny for Affordable Housing	15,664,123	18,298,400	18,298,400	16,478,400	(1,820,000)	(9.95%)
30310 Housing Assistance Program	4,370,000	0	313,228	0	(313,228)	(100.00%)
30400 Park Authority Bond Construction	13,000,000	0	89,173,000	0	(89,173,000)	(100.00%)
S31000 Public School Construction	167,973,893	155,306,000	302,309,117	155,306,000	(147,003,117)	(48.63%)
Total Capital Project Funds	\$285,289,947	\$205,155,400	\$735,411,975	\$204,302,400	(\$531,109,575)	(72.22%)
Special Revenue Funds						
40000 County Transit Systems	\$29,156,196	\$35,493,207	\$35,493,207	\$37,240,230	\$1,747,023	4.92%
40010 County and Regional Transportation Projects	54,522,595	89,289,925	150,434,069	97,759,469	(52,674,600)	(35.02%)
40030 Cable Communications	24,140,933	24,092,577	24,092,577	24,372,126	279,549	1.16%
40040 Fairfax-Falls Church Community Services Board	38,003,993	39,735,541	39,735,541	38,834,832	(900,709)	(2.27%)
40050 Reston Community Center	7,213,370	7,359,257	7,545,003	7,819,710	274,707	3.64%
40060 McLean Community Center	4,819,288	5,021,281	5,021,281	5,333,259	311,978	6.21%
40070 Burgundy Village Community Center	49,260	56,900	56,900	50,286	(6,614)	(11.62%)
40080 Integrated Pest Management Program	1,989,337	1,851,659	1,851,659	2,190,238	338,579	18.29%
40090 E-911	20,517,167	21,458,430	21,458,430	44,663,082	23,204,652	108.14%
40100 Stormwater Services	39,737,994	41,200,000	73,025,863	49,185,000	(23,840,863)	(32.65%)
40110 Dulles Rail Phase I Transportation Improvement District	24,766,021	23,828,109	23,828,109	23,828,109	0	0.00%
40120 Dulles Rail Phase II Transportation Improvement District	11,157,467	14,484,978	14,484,978	14,484,978	0	0.00%
40130 Leaf Collection	2,124,026	2,114,254	2,114,254	2,187,133	72,879	3.45%
40140 Refuse Collection and Recycling Operations	19,425,079	20,400,836	20,400,836	19,715,588	(685,248)	(3.36%)
40150 Refuse Disposal	46,505,935	50,342,750	50,342,750	50,461,193	118,443	0.24%
40160 Energy Resource Recovery (ERR) Facility	27,280,951	31,418,600	31,418,600	31,468,600	50,000	0.16%
40170 I-95 Refuse Disposal	6,759,110	9,213,437	9,213,437	7,702,766	(1,510,671)	(16.40%)
40180 Tysons Service District	0	2,390,494	2,390,494	5,976,235	3,585,741	150.00%
40300 Housing Trust	360,480	493,420	493,420	639,972	146,552	29.70%
40330 Elderly Housing Programs	1,617,891	1,575,860	1,575,860	1,644,057	68,197	4.33%
40360 Homeowner and Business Loan Programs	2,576,239	2,431,943	11,368,956	2,187,600	(9,181,356)	(80.76%)
50000 Federal/State Grants	81,616,734	85,922,239	194,849,837	95,185,801	(99,664,036)	(51.15%)
50800 Community Development Block Grant	6,748,458	4,414,224	9,269,369	4,750,027	(4,519,342)	(48.76%)

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Special Revenue Funds (Cont.)						
50810 HOME Investment Partnership Grant	\$6,137,504	\$1,405,283	\$4,754,413	\$1,417,514	(\$3,336,899)	(70.19%)
S10000 Public School Operating	656,603,296	651,283,141	672,472,114	655,539,811	(16,932,303)	(2.52%)
S40000 Public School Food and Nutrition Services	76,173,682	80,698,087	76,934,210	81,297,175	4,362,965	5.67%
S43000 Public School Adult and Community Education	9,133,356	8,609,499	8,769,654	9,461,824	692,170	7.89%
S50000 Public School Grants and Self Supporting Programs	47,675,977	43,313,357	54,911,260	44,725,325	(10,185,935)	(18.55%)
Total Special Revenue Funds	\$1,246,812,339	\$1,299,899,288	\$1,548,307,081	\$1,360,121,940	(\$188,185,141)	(12.15%)
TOTAL GOVERNMENTAL FUNDS	\$5,035,887,926	\$5,065,090,575	\$5,869,187,095	\$5,273,467,848	(\$595,719,247)	(10.15%)
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$812,318	\$895,859	\$895,859	\$895,859	\$0	0.00%
60010 Department of Vehicle Services	82,366,726	78,880,820	79,116,896	82,069,796	2,952,900	3.73%
60020 Document Services	2,797,499	3,389,107	3,389,107	3,180,910	(208,197)	(6.14%)
60030 Technology Infrastructure Services	28,750,813	28,241,819	28,958,616	30,126,711	1,168,095	4.03%
60040 Health Benefits	147,365,046	163,011,977	160,606,551	164,384,297	3,777,746	2.35%
S60000 Public School Insurance	14,704,812	14,081,339	14,081,339	14,081,339	0	0.00%
S62000 Public School Health and Flexible Benefits	314,621,810	342,490,735	338,336,465	377,676,263	39,339,798	11.63%
S63000 Public School Central Procurement	4,388,178	6,500,000	6,500,000	6,500,000	0	0.00%
Total Internal Service Funds	\$595,807,202	\$637,491,656	\$631,884,833	\$678,915,175	\$47,030,342	7.44%
Enterprise Funds						
69000 Sewer Revenue	\$194,966,111	\$202,977,487	\$202,977,487	\$214,459,757	\$11,482,270	5.66%
69030 Sewer Bond Debt Reserve	5,173,418	0	0	0	0	-
69310 Sewer Bond Construction	102,412,682	0	11,421,090	0	(11,421,090)	(100.00%)
Total Enterprise Funds	\$302,552,211	\$202,977,487	\$214,398,577	\$214,459,757	\$61,180	0.03%
TOTAL PROPRIETARY FUNDS	\$898,359,413	\$840,469,143	\$846,283,410	\$893,374,932	\$47,091,522	5.56%
FIDUCIARY FUNDS						
Agency Funds						
70000 Route 28 Taxing District	\$9,824,553	\$10,707,629	\$10,707,629	\$10,707,629	\$0	0.00%
70040 Mosaic District Community Development Authority	1,499,473	2,214,585	2,214,585	3,842,902	1,628,317	73.53%
Total Agency Funds	\$11,324,026	\$12,922,214	\$12,922,214	\$14,550,531	\$1,628,317	12.60%
Trust Funds						
73000 Employees' Retirement Trust	\$419,466,613	\$409,152,740	\$409,152,740	\$428,461,848	\$19,309,108	4.72%
73010 Uniformed Employees Retirement Trust	190,422,319	160,121,992	160,121,992	172,316,153	12,194,161	7.62%
73020 Police Retirement Trust	143,450,650	125,355,091	125,355,091	132,384,085	7,028,994	5.61%
73030 OPEB Trust	22,980,778	5,681,540	5,681,540	4,725,606	(955,934)	(16.83%)
S71000 Educational Employees' Retirement	307,988,931	369,308,886	336,817,683	357,884,318	21,066,635	6.25%
S71100 Public School OPEB Trust	39,791,493	52,255,000	41,447,409	43,211,957	1,764,548	4.26%
Total Trust Funds	\$1,124,100,784	\$1,121,875,249	\$1,078,576,455	\$1,138,983,967	\$60,407,512	5.60%
TOTAL FIDUCIARY FUNDS	\$1,135,424,810	\$1,134,797,463	\$1,091,498,669	\$1,153,534,498	\$62,035,829	5.68%
TOTAL APPROPRIATED FUNDS	\$7,069,672,149	\$7,040,357,181	\$7,806,969,174	\$7,320,377,278	(\$486,591,896)	(6.23%)
Appropriated From (Added to) Surplus	(\$621,552,611)	(\$370,599,017)	\$524,483,536	(\$410,214,819)	(\$934,698,355)	(178.21%)
TOTAL AVAILABLE	\$6,448,119,538	\$6,669,758,164	\$8,331,452,710	\$6,910,162,459	(\$1,421,290,251)	(17.06%)
Less: Internal Service Funds	(\$595,807,202)	(\$637,491,656)	(\$631,884,833)	(\$678,915,175)	(\$47,030,342)	7.44%
NET AVAILABLE	\$5,852,312,336	\$6,032,266,508	\$7,699,567,877	\$6,231,247,284	(\$1,468,320,593)	(19.07%)

FY 2015 ADVERTISED REVENUE AND RECEIPTS BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan ²	FY 2014 Revised Budget Plan ³	FY 2015 Advertised Budget Plan ⁴	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
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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 2013:

Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).
 Fund S40000, Public School Food and Nutrition Services, change in inventory of (\$95,516).
 Fund S60000, Public School Insurance, net change in accrued liability of \$2,541,241.

² Not reflected are the following adjustments to balance in FY 2014:

Fund 20000, Consolidated Debt Service, assumes carryover of \$7,879,291.
 Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).
 Fund S10000, Public School Operating Fund, reflects \$600,000 as a transfer from Fund 40030, Cable Communications. Fund 40030 reflects this funding as a transfer to Fund S50000, Public School Grants and Self-Supporting.
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$15,690,511.
 Fund S50000, Public School Grants and Self-Supporting Programs, does not reflect (\$600,000) as a transfer from Fund 40030, Cable Communications (this amount is shown in Fund S10000, Public School Operating Fund).
 Fund S60000, Public School Insurance Fund, assumes carryover of allocated reserve of \$9,375,748.
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$46,099,540.

³ Not reflected are the following adjustments to balance in FY 2014:

Fund 69020, Sewer Bond Parity Debt Service, non-appropriated amortization expense of (\$25,000).
 Fund S50000, Public School Grants and Self-Supporting Programs, does not reflect (\$100,000) as an increased transfer from Fund 40030, Cable Communications. This increase will be reflected in the FY 2014 Third Quarter Review.

⁴ Not reflected are the following adjustments to balance in FY 2015:

Fund 10001, General Fund, does not reflect carryover of (\$1,469,450) FY 2013 Audit Adjustment Reserve and (\$15,097,928) Reserve for FY 2014 Third Quarter.
 Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$10,104,060.
 Fund S60000, Public School Insurance Fund, assumes carryover of allocated reserve of \$9,288,547.
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$40,694,542.