

**FY 2025 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2023 Estimate	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS								
General Fund Group								
10001 General Fund ¹	\$2,007,076,317	\$1,757,722,124	\$1,916,731,543	\$2,093,730,383	\$2,045,765,355	\$2,043,971,411	(\$49,758,972)	(2.38%)
10015 Economic Opportunity Reserve	51,112,822	276,269	0	53,607,066	0	0	(53,607,066)	(100.00%)
10020 Consolidated Community Funding Pool	13,576,193	12,529,767	12,897,910	14,023,763	13,542,806	13,542,806	(480,957)	(3.43%)
10030 Contributors	18,530,288	18,519,484	19,821,407	20,096,407	19,693,041	19,693,041	(403,366)	(2.01%)
10040 Information Technology Projects	76,119,025	25,730,002	0	79,874,159	0	0	(79,874,159)	(100.00%)
Total General Fund Group	\$2,166,414,645	\$1,814,777,646	\$1,949,450,860	\$2,261,331,778	\$2,079,001,202	\$2,077,207,258	(\$184,124,520)	(8.14%)
Debt Service Funds								
20000 Consolidated Debt Service	\$345,284,406	\$339,861,449	\$344,211,866	\$347,351,618	\$364,903,981	\$364,903,981	\$17,552,363	5.05%
Capital Project Funds								
30000 Metro Operations and Construction	\$91,727,334	\$89,520,098	\$92,499,083	\$94,791,672	\$103,357,196	\$103,357,196	\$8,565,524	9.04%
30010 General Construction and Contributions	294,117,861	48,347,205	28,210,848	368,682,192	31,861,769	31,861,769	(336,820,423)	(91.36%)
30015 Environmental and Energy Program	40,152,110	7,592,043	1,298,767	44,049,629	1,298,767	1,298,767	(42,750,862)	(97.05%)
30020 Infrastructure Replacement and Upgrades	92,051,798	17,883,273	1,500,000	114,378,392	2,500,000	2,500,000	(111,878,392)	(97.81%)
30030 Library Construction	103,287,604	7,719,789	0	95,567,815	0	0	(95,567,815)	(100.00%)
30040 Contributed Roadway Improvements	50,822,357	3,580,113	0	49,706,791	0	0	(49,706,791)	(100.00%)
30050 Transportation Improvements	85,310,922	6,925,459	0	104,868,640	0	0	(104,868,640)	(100.00%)
30070 Public Safety Construction	320,857,279	46,325,739	0	284,862,390	0	0	(284,862,390)	(100.00%)
30090 Pro Rata Share Drainage Construction	8,607,972	239,861	0	10,878,047	0	0	(10,878,047)	(100.00%)
30300 Affordable Housing Development and Investment	125,019,368	43,938,044	37,062,736	132,200,589	38,118,750	38,118,750	(94,081,839)	(71.17%)
30400 Park Authority Bond Construction	144,403,710	26,709,091	0	118,694,619	0	0	(118,694,619)	(100.00%)
S31000 Public School Construction	683,906,438	244,851,707	232,570,043	749,329,194	259,570,043	259,570,043	(489,759,151)	(65.36%)
Total Capital Project Funds	\$2,040,264,753	\$543,632,422	\$393,141,477	\$2,168,009,970	\$436,706,525	\$436,706,525	(\$1,731,303,445)	(79.86%)
Special Revenue Funds								
40000 County Transit Systems	\$180,189,749	\$149,962,248	\$142,621,525	\$188,738,413	\$177,358,888	\$177,358,888	(\$11,379,525)	(6.03%)
40010 County and Regional Transportation Projects	489,560,022	118,005,408	81,821,345	726,534,422	76,065,128	76,065,128	(650,469,294)	(89.53%)
40030 Cable Communications	17,233,864	9,533,885	11,081,789	17,519,840	11,996,234	11,996,234	(5,523,606)	(31.53%)
40040 Fairfax-Falls Church Community Services Board	212,141,714	187,442,697	213,152,093	217,668,910	220,442,785	220,442,785	2,762,590	1.27%
40045 Early Childhood Birth to 5	33,905,610	26,078,536	34,287,913	35,101,154	35,001,831	35,000,521	(100,633)	(0.29%)
40050 Reston Community Center	10,895,545	9,403,364	10,712,873	12,930,382	13,395,774	13,395,774	465,392	3.60%
40060 McLean Community Center	8,437,170	6,430,427	7,485,115	8,333,810	8,244,216	8,244,216	(89,594)	(1.08%)
40070 Burgundy Village Community Center	113,154	26,922	48,856	61,547	49,321	49,321	(12,226)	(19.86%)
40080 Integrated Pest Management Program	3,648,377	2,540,006	3,573,760	3,690,348	3,658,922	3,658,922	(31,426)	(0.85%)
40090 E-911	78,378,033	53,397,642	60,784,236	80,228,155	63,942,782	63,941,583	(16,286,572)	(20.30%)
40100 Stormwater Services	285,642,251	95,286,213	99,402,650	310,098,400	102,268,020	102,268,020	(207,830,380)	(67.02%)
40110 Dulles Rail Phase I Transportation Improvement District	14,008,250	13,809,104	13,827,300	22,327,300	13,826,300	13,826,300	(8,501,000)	(38.07%)
40120 Dulles Rail Phase II Transportation Improvement District	39,100,000	38,626,700	12,717,351	40,417,351	10,661,564	10,661,564	(29,755,787)	(73.62%)
40125 Metrorail Parking System Pledged Revenues	16,294,543	13,674,516	13,159,957	11,245,010	13,509,830	13,509,830	2,264,820	20.14%
40130 Leaf Collection	3,648,462	3,148,481	2,971,662	3,838,970	4,810,464	4,810,464	971,494	25.31%
40140 Refuse Collection and Recycling Operations	24,351,099	21,915,182	24,440,527	28,762,105	26,584,987	26,584,987	(2,177,118)	(7.57%)
40150 Refuse Disposal	69,269,337	65,779,553	62,595,753	69,613,349	70,561,654	70,561,654	948,305	1.36%
40170 I-95 Refuse Disposal	20,283,895	9,953,116	12,324,301	22,596,123	13,680,541	13,680,541	(8,915,582)	(39.46%)
40180 Tysons Service District	18,279,764	163,803	0	18,115,961	0	0	(18,115,961)	(100.00%)
40190 Reston Service District	4,332,914	0	0	4,332,914	0	0	(4,332,914)	(100.00%)
40200 Land Development Services	47,640,462	45,970,012	49,183,907	51,957,406	55,246,862	55,246,862	3,289,456	6.33%
40300 Housing Trust	22,598,442	3,639,666	3,593,342	23,871,363	4,211,206	4,211,206	(19,660,157)	(82.36%)
40330 Elderly Housing Programs	0	0	0	0	0	0	0	-
50000 Federal/State Grants	492,471,074	197,044,629	137,057,400	481,632,414	146,205,056	146,205,056	(335,427,358)	(69.64%)
50800 Community Development Block Grant	12,997,227	7,886,015	5,918,926	12,508,415	5,682,469	5,682,469	(6,825,946)	(54.57%)
50810 HOME Investment Partnerships Program	13,381,952	2,531,181	2,471,231	13,314,644	2,385,371	2,385,371	(10,929,273)	(82.08%)
S10000 Public School Operating ²	3,669,205,125	3,316,487,028	3,486,166,734	3,830,361,820	3,684,556,210	3,684,556,210	(145,805,610)	(3.81%)
S40000 Public School Food and Nutrition Services	138,983,173	91,869,941	135,643,195	143,616,076	148,784,280	148,784,280	5,168,204	3.60%
S43000 Public School Adult and Community Education	8,790,031	8,038,635	9,430,318	9,376,138	9,566,371	9,566,371	\$190,233	2.03%
S50000 Public School Grants & Self Supporting Programs ³	192,484,250	85,925,446	97,436,300	245,036,955	95,733,544	95,733,544	(149,303,411)	(60.93%)
Total Special Revenue Funds	\$6,128,265,489	\$4,584,570,356	\$4,733,910,359	\$6,633,829,695	\$5,018,430,610	\$5,018,416,816	(\$1,615,412,879)	(24.35%)
TOTAL GOVERNMENTAL FUNDS	\$10,680,229,293	\$7,282,841,873	\$7,420,714,562	\$11,410,523,061	\$7,899,042,318	\$7,897,234,580	(\$3,513,288,481)	(30.79%)

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PROPRIETARY FUNDS								
Internal Service Funds								
60000 County Insurance	\$45,464,689	\$27,579,097	\$35,245,740	\$46,803,163	\$35,165,012	\$35,165,012	(\$11,638,151)	(24.87%)
60010 Department of Vehicle Services	98,727,792	81,927,482	86,288,707	111,195,899	97,220,954	97,220,954	(13,974,945)	(12.57%)
60020 Document Services	9,942,104	9,266,643	9,502,037	9,796,594	9,621,880	9,619,993	(176,601)	(1.80%)
60030 Technology Infrastructure Services	68,479,640	53,640,556	56,815,951	69,769,325	62,482,945	57,481,183	(12,288,142)	(17.61%)
60040 Health Benefits	219,117,663	174,124,319	195,984,912	245,443,928	199,481,539	199,481,539	(45,962,389)	(18.73%)
S60000 Public School Insurance	25,981,052	25,732,790	27,455,880	25,103,823	23,782,643	23,782,643	(1,321,180)	(5.26%)
S62000 Public School Health and Flexible Benefits	580,649,848	511,304,675	588,316,704	600,928,137	627,036,637	627,036,637	26,108,500	4.34%
Total Internal Service Funds	\$1,048,362,788	\$883,575,562	\$999,609,931	\$1,109,040,869	\$1,054,791,610	\$1,049,787,961	(\$59,252,908)	(5.34%)
Enterprise Funds								
69010 Sewer Operation and Maintenance	\$133,114,994	\$120,112,611	\$125,869,695	\$142,664,334	\$134,866,304	\$134,866,304	(\$7,798,030)	(5.47%)
69020 Sewer Bond Parity Debt Service	33,503,257	33,221,078	40,104,264	40,104,264	45,708,354	45,708,354	5,604,090	13.97%
69040 Sewer Bond Subordinate Debt Service	22,358,883	21,559,653	22,321,942	22,321,942	23,458,744	23,458,744	1,136,802	5.09%
69300 Sewer Construction Improvements	157,971,611	69,048,425	90,000,000	178,923,186	95,000,000	95,000,000	(83,923,186)	(46.90%)
69310 Sewer Bond Construction	137,321,230	48,668,563	210,000,000	300,530,403	0	0	(300,530,403)	(100.00%)
Total Enterprise Funds	\$484,269,975	\$292,610,330	\$488,295,901	\$684,544,129	\$299,033,402	\$299,033,402	(\$385,510,727)	(56.32%)
TOTAL PROPRIETARY FUNDS	\$1,532,632,763	\$1,176,185,892	\$1,487,905,832	\$1,793,584,998	\$1,353,825,012	\$1,348,821,363	(\$444,763,635)	(24.80%)
FIDUCIARY FUNDS								
Custodial Funds								
70000 Route 28 Tax District	\$12,156,271	\$11,068,078	\$12,084,290	\$12,089,363	\$12,702,072	\$12,702,072	\$612,709	5.07%
70040 Mosaic District Community Development Authority	4,881,435	4,881,435	4,880,561	4,880,561	4,878,700	4,878,700	(1,861)	(0.04%)
Total Custodial Funds	\$17,037,706	\$15,949,513	\$16,964,851	\$16,969,924	\$17,580,772	\$17,580,772	\$610,848	3.60%
Trust Funds								
73000 Employees' Retirement Trust	\$460,904,094	\$448,620,240	\$464,581,724	\$480,881,724	\$494,970,850	\$494,970,850	\$14,089,126	2.93%
73010 Uniformed Employees Retirement Trust	159,226,421	152,977,387	157,871,380	171,871,380	171,411,921	171,411,921	(459,459)	(0.27%)
73020 Police Retirement Trust	126,447,679	129,072,679	132,479,377	135,679,377	144,653,225	144,653,225	8,973,848	6.61%
73030 OPEB Trust	24,467,548	22,541,677	15,014,669	24,140,732	15,752,812	15,752,812	(8,387,920)	(34.75%)
S71000 Educational Employees' Retirement	230,059,601	225,556,392	240,743,212	234,613,815	244,042,736	244,042,736	9,428,921	4.02%
S71100 Public School OPEB Trust	16,876,500	10,637,003	18,302,500	18,302,500	18,563,500	18,563,500	261,000	1.43%
Total Trust Funds	\$1,017,981,843	\$989,405,378	\$1,028,992,862	\$1,065,489,528	\$1,089,395,044	\$1,089,395,044	\$23,905,516	2.24%
TOTAL FIDUCIARY FUNDS	\$1,035,019,549	\$1,005,354,891	\$1,045,957,713	\$1,082,459,452	\$1,106,975,816	\$1,106,975,816	\$24,516,364	2.26%
TOTAL APPROPRIATED FUNDS	\$13,247,881,605	\$9,464,382,656	\$9,954,578,107	\$14,286,567,511	\$10,359,843,146	\$10,353,031,759	(\$3,933,535,752)	(27.53%)
Less: Internal Service Funds⁴	(\$1,048,362,788)	(\$883,575,562)	(\$999,609,931)	(\$1,109,040,869)	(\$1,054,791,610)	(\$1,049,787,961)	\$59,252,908	(5.34%)
NET EXPENDITURES	\$12,199,518,817	\$8,580,807,094	\$8,954,968,176	\$13,177,526,642	\$9,305,051,536	\$9,303,243,798	(\$3,874,282,844)	(29.40%)

¹ 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. A balance of \$118.7 million remains and was re-appropriated by the Board of Supervisors as part of the *FY 2023 Carryover Review*.

² Pending School Board approval, FY 2025 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 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 2024 Carryover Review*.

³ Pending School Board approval, FY 2025 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 2025 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 2024 Carryover Review*.

⁴ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.