

**FY 2025 ADVERTISED 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	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	\$2,097,921,451	\$2,045,765,355	(\$52,156,096)	(2.49%)
10015 Economic Opportunity Reserve	51,112,822	276,269	0	53,030,855	0	(53,030,855)	(100.00%)
10020 Consolidated Community Funding Pool	13,576,193	12,529,767	12,897,910	13,944,336	13,542,806	(401,530)	(2.88%)
10030 Contributories	18,530,288	18,519,484	19,821,407	19,946,407	19,693,041	(253,366)	(1.27%)
10040 Information Technology Projects	76,119,025	25,730,002	0	72,840,424	0	(72,840,424)	(100.00%)
Total General Fund Group	\$2,166,414,645	\$1,814,777,646	\$1,949,450,860	\$2,257,683,473	\$2,079,001,202	(\$178,682,271)	(7.91%)
Debt Service Funds							
20000 Consolidated Debt Service	\$345,284,406	\$339,861,449	\$344,211,866	\$347,351,618	\$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	\$8,565,524	9.04%
30010 General Construction and Contributions	294,117,861	48,263,367	28,210,848	356,392,938	31,861,769	(324,531,169)	(91.06%)
30015 Environmental and Energy Program	40,152,110	7,592,043	1,298,767	42,959,406	1,298,767	(41,660,639)	(96.98%)
30020 Infrastructure Replacement and Upgrades	92,051,798	17,883,273	1,500,000	98,878,392	2,500,000	(96,378,392)	(97.47%)
30030 Library Construction	103,287,604	7,719,789	0	95,567,815	0	(95,567,815)	(100.00%)
30040 Contributed Roadway Improvements	50,822,357	3,580,113	0	49,706,791	0	(49,706,791)	(100.00%)
30050 Transportation Improvements	85,310,922	6,925,459	0	104,868,640	0	(104,868,640)	(100.00%)
30070 Public Safety Construction	320,857,279	46,325,739	0	284,809,356	0	(284,809,356)	(100.00%)
30090 Pro Rata Share Drainage Construction	8,607,972	239,861	0	10,878,047	0	(10,878,047)	(100.00%)
30300 Affordable Housing Development and Investment	125,019,368	43,938,044	37,062,736	127,700,589	38,118,750	(89,581,839)	(70.15%)
30400 Park Authority Bond Construction	144,403,710	26,709,091	0	118,694,619	0	(118,694,619)	(100.00%)
S31000 Public School Construction	683,906,438	244,851,707	232,570,043	605,829,194	259,570,043	(346,259,151)	(57.15%)
Total Capital Project Funds	\$2,040,264,753	\$543,548,584	\$393,141,477	\$1,991,077,459	\$436,706,525	(\$1,554,370,934)	(78.07%)
Special Revenue Funds							
40000 County Transit Systems	\$180,189,749	\$149,962,248	\$142,621,525	\$188,738,413	\$177,358,888	(\$11,379,525)	(6.03%)
40010 County and Regional Transportation Projects	489,560,022	115,133,358	81,821,345	505,628,153	76,065,128	(429,563,025)	(84.96%)
40030 Cable Communications	17,233,864	9,533,885	11,081,789	17,519,840	11,996,234	(5,523,606)	(31.53%)
40040 Fairfax-Falls Church Community Services Board	212,141,714	187,442,697	213,152,093	219,368,910	220,442,785	1,073,875	0.49%
40045 Early Childhood Birth to 5	33,905,610	26,078,536	34,287,913	35,101,154	35,001,831	(99,323)	(0.28%)
40050 Reston Community Center	10,895,545	9,403,364	10,712,873	12,930,382	13,395,774	465,390	3.60%
40060 McLean Community Center	8,437,170	6,430,427	7,485,115	8,333,810	8,244,216	(89,594)	(1.08%)
40070 Burgundy Village Community Center	113,154	26,922	48,856	49,197	49,321	124	0.25%
40080 Integrated Pest Management Program	3,648,377	2,540,006	3,573,760	3,690,348	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	(16,285,373)	(20.30%)
40100 Stormwater Services	285,642,251	95,286,213	99,402,650	309,721,610	102,268,020	(207,453,590)	(66.98%)
40110 Dulles Rail Phase I Transportation Improvement District	14,008,250	13,809,104	13,827,300	16,927,300	13,826,300	(3,101,000)	(18.32%)
40120 Dulles Rail Phase II Transportation Improvement District	39,100,000	38,626,700	12,717,351	40,417,351	10,661,564	(29,755,787)	(73.62%)
40125 Metrorail Parking System Pledged Revenues	16,294,543	13,664,077	13,159,957	11,255,449	13,509,830	2,254,381	20.03%
40130 Leaf Collection	3,648,462	3,148,887	2,971,662	3,168,970	4,810,464	1,641,494	51.80%
40140 Refuse Collection and Recycling Operations	24,351,099	21,882,997	24,440,527	26,362,105	26,584,987	222,882	0.85%
40150 Refuse Disposal	69,269,337	65,999,632	62,595,753	65,563,349	70,561,654	4,998,305	7.62%
40170 I-95 Refuse Disposal	20,283,895	9,912,850	12,324,301	21,996,123	13,680,541	(8,315,582)	(37.80%)
40180 Tysons Service District	18,279,764	163,803	0	18,115,961	0	(18,115,961)	(100.00%)
40190 Reston Service District	4,332,914	0	0	4,332,914	0	(4,332,914)	(100.00%)
40200 Land Development Services	47,640,462	45,970,012	49,183,907	50,279,712	55,246,862	4,967,150	9.88%
40300 Housing Trust	22,598,442	3,639,666	3,593,342	23,871,363	4,211,206	(19,660,157)	(82.36%)
40330 Elderly Housing Programs	0	0	0	0	0	0	-
50000 Federal/State Grants	492,471,074	197,044,629	137,057,400	429,047,534	146,205,056	(282,842,478)	(65.92%)
50800 Community Development Block Grant	12,997,227	7,886,015	5,918,926	12,508,415	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	(10,929,273)	(82.08%)
S10000 Public School Operating ²	3,669,205,125	3,316,487,028	3,486,166,734	3,830,508,871	3,684,556,210	(145,952,661)	(3.81%)
S40000 Public School Food and Nutrition Services	138,983,173	91,869,941	135,643,195	143,588,076	148,784,280	5,196,204	3.62%
S43000 Public School Adult and Community Education	8,790,031	8,038,635	9,430,318	9,252,607	9,566,371	313,764	3.39%
S50000 Public School Grants & Self Supporting Programs ³	192,484,250	85,925,446	97,436,300	238,078,233	95,733,544	(142,344,689)	(59.79%)
Total Special Revenue Funds	\$6,128,265,489	\$4,581,835,901	\$4,733,910,359	\$6,339,898,949	\$5,018,430,610	(\$1,321,468,339)	(20.84%)

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TOTAL GOVERNMENTAL FUNDS	\$10,680,229,293	\$7,280,023,580	\$7,420,714,562	\$10,936,011,499	\$7,899,042,318	(\$3,036,969,181)	(27.77%)
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	\$45,464,689	\$24,571,997	\$35,245,740	\$45,571,272	\$35,165,012	(\$10,406,260)	(22.84%)
60010 Department of Vehicle Services	98,727,792	81,927,482	86,288,707	96,496,263	97,220,954	724,691	0.75%
60020 Document Services	9,942,104	9,266,643	9,502,037	9,775,519	9,621,880	(153,639)	(1.57%)
60030 Technology Infrastructure Services	68,479,640	53,640,556	56,815,951	66,848,751	62,482,945	(4,365,806)	(6.53%)
60040 Health Benefits	219,117,663	174,124,319	195,984,912	245,443,928	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	(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	26,108,500	4.34%
Total Internal Service Funds	\$1,048,362,788	\$880,568,462	\$999,609,931	\$1,090,167,693	\$1,054,791,610	(\$35,376,083)	(3.25%)
Enterprise Funds							
69010 Sewer Operation and Maintenance	\$133,114,994	\$120,111,491	\$125,869,695	\$135,464,334	\$134,866,304	(\$598,030)	(0.44%)
69020 Sewer Bond Parity Debt Service	33,503,257	33,221,078	40,104,264	40,104,264	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	1,136,802	5.09%
69300 Sewer Construction Improvements	157,971,611	69,047,632	90,000,000	178,923,979	95,000,000	(83,923,979)	(46.90%)
69310 Sewer Bond Construction	137,321,230	52,981,944	210,000,000	296,217,022	0	(296,217,022)	(100.00%)
Total Enterprise Funds	\$484,269,975	\$296,921,798	\$488,295,901	\$673,031,541	\$299,033,402	(\$373,998,139)	(55.57%)
TOTAL PROPRIETARY FUNDS	\$1,532,632,763	\$1,177,490,260	\$1,487,905,832	\$1,763,199,234	\$1,353,825,012	(\$409,374,222)	(23.22%)
FIDUCIARY FUNDS							
Custodial Funds							
70000 Route 28 Tax District	\$12,156,271	\$11,068,078	\$12,084,290	\$12,089,363	\$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	(1,861)	(0.04%)
Total Custodial Funds	\$17,037,706	\$15,949,513	\$16,964,851	\$16,969,924	\$17,580,772	\$610,848	3.60%
Trust Funds							
73000 Employees' Retirement Trust	\$460,904,094	\$439,748,206	\$464,581,724	\$464,581,724	\$494,970,850	\$30,389,126	6.54%
73010 Uniformed Employees Retirement Trust	159,226,421	150,986,711	157,871,380	157,871,380	171,411,921	13,540,541	8.58%
73020 Police Retirement Trust	126,447,679	125,415,164	132,479,377	132,479,377	144,653,225	12,173,848	9.19%
73030 OPEB Trust	24,467,548	22,541,677	15,014,669	15,014,669	15,752,812	738,143	4.92%
S71000 Educational Employees' Retirement	230,059,601	225,556,392	240,743,212	234,613,815	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	261,000	1.43%
Total Trust Funds	\$1,017,981,843	\$974,885,153	\$1,028,992,862	\$1,022,863,465	\$1,089,395,044	\$66,531,579	6.50%
TOTAL FIDUCIARY FUNDS	\$1,035,019,549	\$990,834,666	\$1,045,957,713	\$1,039,833,389	\$1,106,975,816	\$67,142,427	6.46%
TOTAL APPROPRIATED FUNDS	\$13,247,881,605	\$9,448,348,506	\$9,954,578,107	\$13,739,044,122	\$10,359,843,146	(\$3,379,200,976)	(24.60%)
Less: Internal Service Funds⁴	(\$1,048,362,788)	(\$880,568,462)	(\$999,609,931)	(\$1,090,167,693)	(\$1,054,791,610)	\$35,376,083	(3.25%)
NET EXPENDITURES	\$12,199,518,817	\$8,567,780,044	\$8,954,968,176	\$12,648,876,429	\$9,305,051,536	(\$3,343,824,893)	(26.44%)

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 Adopted 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 Adopted 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 Advertised 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.