

**FY 2025 ADVERTISED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2023 Actual ¹	FY 2024 Adopted Budget Plan ²	FY 2024 Revised Budget Plan	FY 2025 Advertised Budget Plan ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$4,973,327,584	\$5,097,757,638	\$5,150,852,659	\$5,460,493,825	\$309,641,166	6.01%
10010 Revenue Stabilization	7,824,275	2,500,000	2,500,000	9,000,000	6,500,000	260.00%
10015 Economic Opportunity Reserve	760,426	500,000	500,000	1,000,000	500,000	100.00%
10030 Contributors	0	0	0	0	0	-
10040 Information Technology Projects	1,832,473	0	0	0	0	-
Total General Fund Group	\$4,983,744,758	\$5,100,757,638	\$5,153,852,659	\$5,470,493,825	\$316,641,166	6.14%
Debt Service Funds						
20000 Consolidated Debt Service	\$2,740,606	\$2,305,500	\$2,305,500	\$2,393,600	\$88,100	3.82%
Capital Project Funds						
30000 Metro Operations and Construction	\$30,000,000	\$43,000,000	\$43,000,000	\$44,000,000	\$1,000,000	2.33%
30010 General Construction and Contributions	22,933,503	4,475,000	189,652,917	3,202,836	(186,450,081)	(98.31%)
30015 Environmental and Energy Program	2,633,472	0	0	0	0	-
30020 Infrastructure Replacement and Upgrades	333,722	0	0	0	0	-
30030 Library Construction	0	0	90,000,000	0	(90,000,000)	(100.00%)
30040 Contributed Roadway Improvements	2,598,547	179,192	179,192	186,350	7,158	3.99%
30050 Transportation Improvements	22,000,000	0	25,140,000	0	(25,140,000)	(100.00%)
30070 Public Safety Construction	48,332,324	0	249,610,000	0	(249,610,000)	(100.00%)
30090 Pro Rata Share Drainage Construction	2,509,936	0	0	0	0	-
30300 Affordable Housing Development and Investment	36,504,100	37,062,736	37,062,736	38,118,750	1,056,014	2.85%
30400 Park Authority Bond Construction	25,000,000	0	117,070,000	0	(117,070,000)	(100.00%)
S31000 Public School Construction	241,181,576	206,451,000	428,667,547	231,451,000	(197,216,547)	(46.01%)
Total Capital Project Funds	\$434,027,180	\$291,167,928	\$1,180,382,392	\$316,958,936	(\$863,423,456)	(73.15%)
Special Revenue Funds						
40000 County Transit Systems	\$50,408,292	\$52,992,020	\$93,229,814	\$84,368,377	(\$8,861,437)	(9.50%)
40010 County and Regional Transportation Projects	138,822,442	121,499,005	345,139,975	119,287,985	(225,851,990)	(65.44%)
40030 Cable Communications	18,267,794	18,429,235	18,429,235	17,771,228	(658,007)	(3.57%)
40040 Fairfax-Falls Church Community Services Board	47,695,099	37,156,906	37,156,906	38,995,634	1,838,728	4.95%
40045 Early Childhood Birth to 5	82,831	215,960	215,960	215,960	0	0.00%
40050 Reston Community Center	10,966,633	10,907,001	11,058,348	11,569,278	510,930	4.62%
40060 McLean Community Center	6,889,103	7,295,115	7,295,115	7,543,402	248,287	3.40%
40070 Burgundy Village Community Center	126,191	106,883	106,883	106,707	(176)	(0.16%)
40080 Integrated Pest Management Program	3,009,635	3,149,357	3,149,357	3,235,241	85,884	2.73%
40090 E-911	46,834,192	44,125,131	44,125,131	44,125,131	0	0.00%
40100 Stormwater Services	99,371,070	100,802,650	116,874,960	103,877,482	(12,997,478)	(11.12%)
40110 Dulles Rail Phase I Transportation Improvement District	15,620,734	15,740,702	15,740,702	15,590,343	(150,359)	(0.96%)
40120 Dulles Rail Phase II Transportation Improvement District	22,531,923	19,359,242	19,359,242	19,372,827	13,585	0.07%
40125 Metrorail Parking System Pledged Revenues	5,952,470	9,882,366	9,882,366	5,850,660	(4,031,706)	(40.80%)
40130 Leaf Collection	2,457,158	2,720,481	2,720,481	4,303,056	1,582,575	58.17%
40140 Refuse Collection and Recycling Operations	23,818,252	24,593,702	24,593,702	25,246,166	652,464	2.65%
40150 Refuse Disposal	55,310,459	58,734,182	58,734,182	64,830,654	6,096,472	10.38%
40170 I-95 Refuse Disposal	12,293,963	11,930,806	11,930,806	12,533,617	602,811	5.05%
40180 Tysons Service District	9,559,546	8,943,432	8,943,432	8,913,369	(30,063)	(0.34%)
40190 Reston Service District	2,668,549	2,512,421	2,512,421	2,557,505	45,084	1.79%
40200 Land Development Services	49,135,903	50,196,218	51,016,218	58,597,477	7,581,259	14.86%
40300 Housing Trust	5,889,032	3,593,342	3,593,342	4,211,206	617,864	17.19%
40330 Elderly Housing Programs	0	0	0	0	0	-
50000 Federal/State Grants	220,040,346	132,624,746	372,293,935	141,120,136	(231,173,799)	(62.09%)
50800 Community Development Block Grant	8,964,576	5,918,926	11,565,999	5,682,469	(5,883,530)	(50.87%)
50810 HOME Investment Partnerships Program	2,454,262	2,471,231	13,545,332	2,385,371	(11,159,961)	(82.39%)
S10000 Public School Operating	1,134,947,411	1,082,005,549	1,150,112,790	1,111,227,898	(38,884,892)	(3.38%)
S40000 Public School Food and Nutrition Services	96,919,902	88,835,894	88,906,992	97,925,004	9,018,012	10.14%
S43000 Public School Adult and Community Education	6,681,796	8,034,068	7,849,931	8,170,121	320,190	4.08%
S50000 Public School Grants and Self Supporting Programs	72,739,798	61,579,096	158,254,572	68,222,677	(90,031,895)	(56.89%)
Total Special Revenue Funds	\$2,170,459,362	\$1,986,355,667	\$2,688,338,129	\$2,087,836,981	(\$600,501,148)	(22.34%)
TOTAL GOVERNMENTAL FUNDS	\$7,590,971,906	\$7,380,586,733	\$9,024,878,680	\$7,877,683,342	(\$1,147,195,338)	(12.71%)

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Fund	FY 2023 Actual ¹	FY 2024 Adopted Budget Plan ²	FY 2024 Revised Budget Plan	FY 2025 Advertised Budget Plan ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$2,566,558	\$685,000	\$685,000	\$685,000	\$0	0.00%
60010 Department of Vehicle Services	100,981,066	87,102,996	87,351,800	91,311,912	3,960,112	4.53%
60020 Document Services	5,137,579	5,044,426	5,044,426	5,044,426	0	0.00%
60030 Technology Infrastructure Services	45,568,218	45,199,764	45,199,764	45,493,122	293,358	0.65%
60040 Health Benefits	196,905,718	197,488,155	197,488,155	203,815,656	6,327,501	3.20%
S60000 Public School Insurance	22,855,561	19,346,339	19,346,339	20,390,210	1,043,871	5.40%
S62000 Public School Health and Flexible Benefits	480,840,721	513,288,542	538,265,790	551,740,362	13,474,572	2.50%
Total Internal Service Funds	\$854,855,421	\$868,155,222	\$893,381,274	\$918,480,688	\$25,099,414	2.81%
Enterprise Funds						
69000 Sewer Revenue	\$271,077,143	\$281,988,500	\$281,988,500	\$304,034,500	\$22,046,000	7.82%
69030 Sewer Bond Debt Reserve	0	15,365,475	15,365,475	0	(15,365,475)	(100.00%)
69310 Sewer Bond Construction	1,990,544	211,713,783	216,711,019	0	(216,711,019)	(100.00%)
Total Enterprise Funds	\$273,067,687	\$509,067,758	\$514,064,994	\$304,034,500	(\$210,030,494)	(40.86%)
TOTAL PROPRIETARY FUNDS	\$1,127,923,108	\$1,377,222,980	\$1,407,446,268	\$1,222,515,188	(\$184,931,080)	(13.14%)
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$11,073,166	\$12,084,290	\$12,084,290	\$12,702,072	\$617,782	5.11%
70040 Mosaic District Community Development Authority	4,881,435	4,880,561	4,880,561	4,878,700	(1,861)	(0.04%)
Total Custodial Funds	\$15,954,601	\$16,964,851	\$16,964,851	\$17,580,772	\$615,921	3.63%
Trust Funds						
73000 Employees' Retirement Trust	\$218,849,222	\$650,686,552	\$650,686,552	\$716,808,494	\$66,121,942	10.16%
73010 Uniformed Employees Retirement Trust	208,253,539	220,217,793	220,217,793	274,503,762	54,285,969	24.65%
73020 Police Retirement Trust	977,962	191,146,637	191,146,637	217,456,893	26,310,256	13.76%
73030 OPEB Trust	41,465,088	7,469,603	7,469,603	5,144,829	(2,324,774)	(31.12%)
S71000 Educational Employees' Retirement	304,539,230	464,290,964	459,456,076	494,552,276	35,096,200	7.64%
S71100 Public School OPEB Trust	30,523,046	28,177,000	28,177,000	28,438,000	261,000	0.93%
Total Trust Funds	\$804,608,087	\$1,561,988,549	\$1,557,153,661	\$1,736,904,254	\$179,750,593	11.54%
TOTAL FIDUCIARY FUNDS	\$820,562,688	\$1,578,953,400	\$1,574,118,512	\$1,754,485,026	\$180,366,514	11.46%
TOTAL APPROPRIATED FUNDS	\$9,539,457,702	\$10,336,763,113	\$12,006,443,460	\$10,854,683,556	(\$1,151,759,904)	(9.59%)
Appropriated From (Added to) Surplus	(\$84,461,541)	(\$574,663,609)	\$1,734,911,079	(\$680,939,783)	(\$2,415,850,862)	(139.25%)
TOTAL AVAILABLE	\$9,454,996,161	\$9,762,099,504	\$13,741,354,539	\$10,173,743,773	(\$3,567,610,766)	(25.96%)
Less: Internal Service Funds	(\$854,855,421)	(\$868,155,222)	(\$893,381,274)	(\$918,480,688)	(\$25,099,414)	2.81%
NET AVAILABLE	\$8,600,140,740	\$8,893,944,282	\$12,847,973,265	\$9,255,263,085	(\$3,592,710,180)	(27.96%)

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 2023:

Fund S40000, Public School Food and Nutrition Services, change in inventory of (\$816,573).
Fund S60000, Public School Insurance, net change in accrued liability of \$6,199,172.

² Not reflected are the following adjustments to balance in FY 2024:

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$51,112,822 from FY 2023.
Fund S10000, Public School Operating, reflects the proposed Transfer In from Fund 20000, Consolidate County and Schools Debt Service, as shown in the Board's Third Quarter Review, which was (\$269,861) less than the Transfer Out from Fund 20000. Final adjustments were reflected at the FY 2023 Carryover Review.
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.
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.

³ Not reflected are the following adjustments to balance in FY 2025:

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$53,030,855 from FY 2024.
Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$50,859,276.
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$2,932,187.
Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$3,392,433.
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$75,296,275.