

# FY 2026 ADOPTED EXPENDITURES BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2024 Estimate	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>								
<b>General Fund Group</b>								
10001 General Fund <sup>1</sup>	\$2,093,730,383	\$1,925,243,035	\$2,043,971,411	\$2,175,090,677	\$2,133,486,598	\$2,146,574,817	(\$28,515,860)	(1.31%)
10015 Economic Opportunity Reserve	53,607,066	351,004	0	56,818,827	0	0	(56,818,827)	(100.00%)
10020 Consolidated Community Funding Pool	14,023,763	13,361,043	13,542,806	14,220,001	13,542,806	13,542,806	(677,195)	(4.76%)
10030 Contributors	20,096,407	20,088,993	19,693,041	21,248,041	20,834,837	20,584,837	(663,204)	(3.12%)
10040 Information Technology Projects	79,874,159	15,814,717	0	83,903,778	0	0	(83,903,778)	(100.00%)
<b>Total General Fund Group</b>	<b>\$2,261,331,778</b>	<b>\$1,974,858,792</b>	<b>\$2,077,207,258</b>	<b>\$2,351,281,324</b>	<b>\$2,167,864,241</b>	<b>\$2,180,702,460</b>	<b>(\$170,578,864)</b>	<b>(7.25%)</b>
<b>Debt Service Funds</b>								
20000 Consolidated Debt Service	\$347,351,618	\$344,421,494	\$364,903,981	\$366,457,664	\$380,281,017	\$380,281,017	\$13,823,353	3.77%
<b>Capital Project Funds</b>								
30000 Metro Operations and Construction	\$94,791,672	\$92,361,897	\$103,357,196	\$103,357,196	\$104,709,633	\$104,709,633	\$1,352,437	1.31%
30010 General Construction and Contributions	368,682,192	72,090,254	31,861,769	375,601,310	30,660,536	30,910,536	(344,690,774)	(91.77%)
30015 Environmental and Energy Program	44,049,629	14,074,991	1,298,767	41,900,977	1,300,000	1,300,000	(40,600,977)	(96.90%)
30020 Infrastructure Replacement and Upgrades	114,378,392	19,505,267	2,500,000	137,229,545	2,500,000	2,500,000	(134,729,545)	(98.18%)
30030 Library Construction	95,567,815	15,500,067	0	81,067,748	0	0	(81,067,748)	(100.00%)
30040 Contributed Roadway Improvements	49,706,791	392,964	0	53,573,682	0	0	(53,573,682)	(100.00%)
30050 Transportation Improvements	104,868,640	25,776,488	0	105,018,742	500,000	500,000	(104,518,742)	(99.52%)
30070 Public Safety Construction	284,862,390	60,286,571	0	362,837,434	0	0	(362,837,434)	(100.00%)
30090 Pro Rata Share Drainage Construction	10,878,047	0	0	0	0	0	0	-
30300 Affordable Housing Development and Investment	132,200,589	16,317,136	38,118,750	155,849,591	48,641,801	48,641,801	(107,207,790)	(68.79%)
30400 Park Authority Bond Construction	118,694,619	15,191,134	0	103,530,923	0	0	(103,530,923)	(100.00%)
S31000 Public School Construction	749,329,194	226,600,685	259,570,043	566,934,596	262,846,013	262,846,013	(304,088,583)	(53.64%)
<b>Total Capital Project Funds</b>	<b>\$2,168,009,970</b>	<b>\$558,097,454</b>	<b>\$436,706,525</b>	<b>\$2,086,901,744</b>	<b>\$451,157,983</b>	<b>\$451,407,983</b>	<b>(\$1,635,493,761)</b>	<b>(78.37%)</b>
<b>Special Revenue Funds</b>								
40000 County Transit Systems	\$188,738,413	\$152,843,716	\$177,358,888	\$209,904,311	\$162,888,344	\$162,888,344	(\$47,015,967)	(22.40%)
40010 County and Regional Transportation Projects	726,534,422	90,054,060	76,065,128	978,958,514	78,730,537	78,730,537	(900,227,977)	(91.96%)
40030 Cable Communications	17,519,840	9,195,315	11,996,234	16,527,969	11,510,315	11,510,315	(5,017,654)	(30.36%)
40040 Fairfax-Falls Church Community Services Board	217,668,910	207,653,438	220,431,500	241,200,644	223,373,581	224,386,413	(16,814,231)	(6.97%)
40045 Early Childhood Birth to 5	35,101,154	27,967,295	35,000,521	35,511,357	35,944,584	35,944,584	433,227	1.22%
40050 Reston Community Center	12,930,382	10,125,754	13,395,774	15,215,401	12,468,620	12,468,620	(2,746,781)	(18.05%)
40060 McLean Community Center	8,333,810	6,872,535	8,244,216	10,090,063	8,101,473	8,101,473	(1,988,590)	(19.71%)
40070 Burgundy Village Community Center	61,547	38,591	49,321	49,532	50,739	50,739	1,207	2.44%
40080 Integrated Pest Management Program	3,690,348	2,884,431	3,658,922	3,786,361	3,748,467	3,748,467	(37,894)	(1.00%)
40090 E-911	80,228,155	54,397,327	63,941,583	86,123,821	64,834,994	64,834,994	(21,288,827)	(24.72%)
40100 Stormwater Services	310,098,400	110,897,195	102,268,020	318,948,333	107,580,765	107,580,765	(211,367,568)	(66.27%)
40110 Dulles Rail Phase I Transportation Improvement District	22,327,300	20,746,989	13,826,300	13,826,300	13,828,550	13,828,550	2,250	0.02%
40120 Dulles Rail Phase II Transportation Improvement District	40,417,351	39,111,432	10,661,564	30,061,564	9,728,441	9,728,441	(20,333,123)	(67.64%)
40125 Metrorail Parking System Pledged Revenues	11,245,010	10,227,232	13,509,830	13,900,885	13,328,863	13,328,863	(572,022)	(4.12%)
40130 Leaf Collection	3,838,970	2,867,163	4,810,464	4,810,464	4,337,032	4,337,032	(473,432)	(9.84%)
40140 Refuse Collection and Recycling Operations	28,762,105	25,467,304	26,584,987	27,414,839	27,870,198	27,870,198	455,359	1.66%
40150 Refuse Disposal	69,613,349	66,437,944	70,561,654	75,006,015	73,244,160	73,244,160	(1,761,855)	(2.35%)
40170 I-95 Refuse Disposal	22,596,123	12,287,037	13,680,541	23,867,594	16,590,595	16,590,595	(7,276,999)	(30.49%)
40180 Tysons Service District	18,115,961	193,071	0	42,922,890	0	0	(42,922,890)	(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	51,957,406	50,449,015	55,246,862	55,380,019	58,701,033	58,701,033	3,321,014	6.00%
40300 Housing Trust	23,871,363	1,140,550	4,211,206	29,515,061	1,597,669	1,597,669	(27,917,392)	(94.59%)
50000 Federal-State Grant Fund	481,632,412	169,626,644	146,205,056	491,503,922	151,029,429	151,029,429	(340,474,493)	(69.27%)
50800 Community Development Block Grant	12,508,415	4,395,252	5,682,469	14,935,155	7,656,674	7,656,674	(7,278,481)	(48.73%)
50810 HOME Investment Partnerships Program	13,314,644	2,125,570	2,385,371	13,447,896	2,417,009	2,417,009	(11,030,887)	(82.03%)
S10000 Public School Operating <sup>2</sup>	3,830,361,820	3,467,984,919	3,684,556,210	4,038,677,142	3,839,531,845	3,839,531,845	(199,145,297)	(4.93%)
S40000 Public School Food and Nutrition Services	143,616,076	106,901,615	148,784,280	138,025,669	139,144,760	139,144,760	1,119,091	0.81%
S43000 Public School Adult and Community Education	9,376,138	8,021,305	9,566,371	9,691,885	9,721,528	9,721,528	\$29,643	0.31%
S50000 Public School Grants & Self Supporting Programs <sup>3</sup>	245,036,955	127,434,251	95,733,544	238,956,174	106,994,891	106,994,891	(131,961,283)	(55.22%)
<b>Total Special Revenue Funds</b>	<b>\$6,633,829,693</b>	<b>\$4,788,346,950</b>	<b>\$5,018,416,816</b>	<b>\$7,182,592,694</b>	<b>\$5,184,955,096</b>	<b>\$5,185,967,928</b>	<b>(\$1,996,624,766)</b>	<b>(27.80%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$11,410,523,059</b>	<b>\$7,665,724,690</b>	<b>\$7,897,234,580</b>	<b>\$11,987,233,426</b>	<b>\$8,184,258,337</b>	<b>\$8,198,359,388</b>	<b>(\$3,788,874,038)</b>	<b>(31.61%)</b>

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<b>PROPRIETARY FUNDS</b>								
<b>Internal Service Funds</b>								
60000 County Insurance	\$46,803,163	\$28,608,838	\$35,165,012	\$42,495,679	\$35,186,995	\$35,186,995	(\$7,308,684)	(17.20%)
60010 Department of Vehicle Services	111,195,899	93,358,766	97,220,954	120,617,429	94,461,144	94,461,144	(26,156,285)	(21.69%)
60020 Document Services	9,796,594	9,484,120	9,619,993	10,188,371	9,949,246	9,949,246	(239,125)	(2.35%)
60030 Technology Infrastructure Services	69,769,325	56,017,484	57,481,183	78,010,243	65,396,336	65,396,336	(12,613,907)	(16.17%)
60040 Health Benefits	245,443,928	200,639,795	199,481,539	252,655,948	220,507,993	220,507,993	(32,147,955)	(12.72%)
S60000 Public School Insurance	25,103,823	23,170,284	23,782,643	29,674,061	34,748,941	34,748,941	5,074,880	17.10%
S62000 Public School Health and Flexible Benefits	600,928,137	554,553,353	627,036,637	612,976,646	703,405,973	703,405,973	90,429,327	14.75%
<b>Total Internal Service Funds</b>	<b>\$1,109,040,869</b>	<b>\$965,832,640</b>	<b>\$1,049,787,961</b>	<b>\$1,146,618,377</b>	<b>\$1,163,656,628</b>	<b>\$1,163,656,628</b>	<b>\$17,038,251</b>	<b>1.49%</b>
<b>Enterprise Funds</b>								
69010 Sewer Operation and Maintenance	\$142,664,334	\$134,445,508	\$134,866,304	\$153,841,399	\$154,479,297	\$154,479,297	\$637,898	0.41%
69020 Sewer Bond Parity Debt Service	40,104,264	38,464,217	45,708,354	45,708,354	47,207,406	47,207,406	1,499,052	3.28%
69040 Sewer Bond Subordinate Debt Service	22,321,942	22,321,940	23,458,744	23,458,744	24,223,191	24,223,191	764,447	3.26%
69300 Sewer Construction Improvements	178,923,186	96,916,292	95,000,000	177,006,894	100,000,000	100,000,000	(77,006,894)	(43.51%)
69310 Sewer Bond Construction	300,530,403	63,986,477	0	201,363,980	228,500,000	228,500,000	27,136,020	13.48%
<b>Total Enterprise Funds</b>	<b>\$684,544,129</b>	<b>\$356,134,434</b>	<b>\$299,033,402</b>	<b>\$601,379,371</b>	<b>\$554,409,894</b>	<b>\$554,409,894</b>	<b>(\$46,969,477)</b>	<b>(7.81%)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$1,793,584,998</b>	<b>\$1,321,967,074</b>	<b>\$1,348,821,363</b>	<b>\$1,747,997,748</b>	<b>\$1,718,066,522</b>	<b>\$1,718,066,522</b>	<b>(\$29,931,226)</b>	<b>(1.71%)</b>
<b>FIDUCIARY FUNDS</b>								
<b>Custodial Funds</b>								
70000 Route 28 Tax District	\$12,089,363	\$11,102,769	\$12,702,072	\$11,244,607	\$11,975,159	\$10,407,279	(\$837,328)	(7.45%)
70040 Mosaic District Community Development Authority	4,880,561	4,880,561	4,878,700	4,878,700	4,881,795	4,881,795	3,095	0.06%
<b>Total Custodial Funds</b>	<b>\$16,969,924</b>	<b>\$15,983,330</b>	<b>\$17,580,772</b>	<b>\$16,123,307</b>	<b>\$16,856,954</b>	<b>\$15,289,074</b>	<b>(\$834,233)</b>	<b>(5.17%)</b>
<b>Trust Funds</b>								
73000 Employees' Retirement Trust	\$480,881,724	\$477,091,325	\$494,970,850	\$510,270,850	\$547,311,423	\$547,311,423	\$37,040,573	7.26%
73010 Uniformed Employees Retirement Trust	171,871,380	167,874,293	171,411,921	189,711,921	175,592,134	175,592,134	(14,119,787)	(7.44%)
73020 Police Retirement Trust	135,679,377	135,787,436	144,653,225	157,153,225	149,879,827	149,879,827	(7,273,398)	(4.63%)
73030 OPEB Trust	24,140,732	20,588,741	15,752,812	25,752,812	16,553,849	16,553,849	(9,198,963)	(35.72%)
S71000 Educational Employees' Retirement	234,613,815	237,034,082	244,042,736	247,153,824	260,665,007	260,665,007	13,511,183	5.47%
S71100 Public School OPEB Trust	18,302,500	18,285,670	18,563,500	18,563,500	18,799,500	18,799,500	236,000	1.27%
<b>Total Trust Funds</b>	<b>\$1,065,489,528</b>	<b>\$1,056,661,547</b>	<b>\$1,089,395,044</b>	<b>\$1,148,606,132</b>	<b>\$1,168,801,740</b>	<b>\$1,168,801,740</b>	<b>\$20,195,608</b>	<b>1.76%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$1,082,459,452</b>	<b>\$1,072,644,877</b>	<b>\$1,106,975,816</b>	<b>\$1,164,729,439</b>	<b>\$1,185,658,694</b>	<b>\$1,184,090,814</b>	<b>\$19,361,375</b>	<b>1.66%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$14,286,567,509</b>	<b>\$10,060,336,641</b>	<b>\$10,353,031,759</b>	<b>\$14,899,960,613</b>	<b>\$11,087,983,553</b>	<b>\$11,100,516,724</b>	<b>(\$3,799,443,889)</b>	<b>(25.50%)</b>
<b>Less: Internal Service Funds<sup>4</sup></b>	<b>(\$1,109,040,869)</b>	<b>(\$965,832,640)</b>	<b>(\$1,049,787,961)</b>	<b>(\$1,146,618,377)</b>	<b>(\$1,163,656,628)</b>	<b>(\$1,163,656,628)</b>	<b>(\$17,038,251)</b>	<b>1.49%</b>
<b>NET EXPENDITURES</b>	<b>\$13,177,526,640</b>	<b>\$9,094,504,001</b>	<b>\$9,303,243,798</b>	<b>\$13,753,342,236</b>	<b>\$9,924,326,925</b>	<b>\$9,936,860,096</b>	<b>(\$3,816,482,140)</b>	<b>(27.75%)</b>

<sup>1</sup> 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 \$59.2 million remains and was re-appropriated by the Board of Supervisors as part of the *FY 2024 Carryover Review*.

<sup>2</sup> Pending School Board approval, FY 2026 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 2025 Carryover Review*.

<sup>3</sup> Pending School Board approval, FY 2026 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 2026 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 2025 Carryover Review*.

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