

# FY 2026 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2024 Actual <sup>1</sup>	FY 2025 Adopted Budget Plan <sup>2</sup>	FY 2025 Revised Budget Plan	FY 2026 Advertised Budget Plan <sup>3</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>						
<b>General Fund Group</b>						
10001 General Fund	\$5,223,298,842	\$5,442,974,555	\$5,473,158,559	\$5,700,699,214	\$227,540,655	4.16%
10010 Revenue Stabilization	13,859,341	9,000,000	9,000,000	9,000,000	0	0.00%
10015 Economic Opportunity Reserve	1,147,626	1,000,000	1,000,000	1,000,000	0	0.00%
10030 Contributors	0	0	0	0	0	-
10040 Information Technology Projects	2,563,582	0	0	0	0	-
<b>Total General Fund Group</b>	<b>\$5,240,869,391</b>	<b>\$5,452,974,555</b>	<b>\$5,483,158,559</b>	<b>\$5,710,699,214</b>	<b>\$227,540,655</b>	<b>4.15%</b>
<b>Debt Service Funds</b>						
20000 Consolidated Debt Service	\$2,075,500	\$2,393,600	\$2,393,600	\$2,393,600	\$0	0.00%
<b>Capital Project Funds</b>						
30000 Metro Operations and Construction	\$43,600,000	\$44,000,000	\$43,400,000	\$45,500,000	\$2,100,000	4.84%
30010 General Construction and Contributions	65,292,552	3,202,836	137,505,753	3,202,836	(134,302,917)	(97.67%)
30015 Environmental and Energy Program	2,141,707	0	0	0	0	-
30020 Infrastructure Replacement and Upgrades	378,471	0	0	0	0	-
30030 Library Construction	5,000,000	0	86,000,000	0	(86,000,000)	(100.00%)
30040 Contributed Roadway Improvements	4,439,047	186,350	186,350	186,350	0	0.00%
30050 Transportation Improvements	25,140,000	0	0	0	0	-
30070 Public Safety Construction	35,650,414	0	219,350,000	0	(219,350,000)	(100.00%)
30090 Pro Rata Share Drainage Construction	2,068,080	0	0	0	0	-
30300 Affordable Housing Development and Investment	39,410,124	38,118,750	38,118,750	48,641,801	10,523,051	27.61%
30400 Park Authority Bond Construction	18,027,438	0	99,070,000	0	(99,070,000)	(100.00%)
S31000 Public School Construction	218,249,752	231,451,000	348,462,120	231,131,000	(117,331,120)	(33.67%)
<b>Total Capital Project Funds</b>	<b>\$459,397,585</b>	<b>\$316,958,936</b>	<b>\$972,092,973</b>	<b>\$328,661,987</b>	<b>(\$643,430,986)</b>	<b>(66.19%)</b>
<b>Special Revenue Funds</b>						
40000 County Transit Systems	\$55,727,429	\$84,368,377	\$118,453,252	\$71,389,177	(\$47,064,075)	(39.73%)
40010 County and Regional Transportation Projects	146,824,516	119,287,985	800,280,625	123,598,527	(676,682,098)	(84.56%)
40030 Cable Communications	16,403,882	17,771,228	16,197,433	15,876,954	(320,479)	(1.98%)
40040 Fairfax-Falls Church Community Services Board	51,080,375	38,995,634	40,826,487	40,001,710	(824,777)	(2.02%)
40045 Early Childhood Birth to 5	83,865	215,960	215,960	215,960	0	0.00%
40050 Reston Community Center	11,675,280	11,569,278	11,830,136	11,718,871	(111,265)	(0.94%)
40060 McLean Community Center	7,599,098	7,543,402	7,543,402	7,898,507	355,105	4.71%
40070 Burgundy Village Community Center	145,876	106,707	106,707	109,599	2,892	2.71%
40080 Integrated Pest Management Program	3,261,181	3,235,241	3,235,241	3,235,241	0	0.00%
40090 E-911	45,761,809	44,125,131	44,125,131	44,125,131	0	0.00%
40100 Stormwater Services	105,126,966	103,877,482	119,949,792	109,190,227	(10,759,565)	(8.97%)
40110 Dulles Rail Phase I Transportation Improvement District	15,993,573	15,590,343	15,590,343	14,989,829	(600,514)	(3.85%)
40120 Dulles Rail Phase II Transportation Improvement District	21,198,754	17,220,290	17,220,290	16,947,280	(273,010)	(1.59%)
40125 Metrorail Parking System Pledged Revenues	6,564,733	5,850,660	6,317,909	5,988,157	(329,752)	(5.22%)
40130 Leaf Collection	2,735,636	4,303,056	4,303,056	4,406,114	103,058	2.39%
40140 Refuse Collection and Recycling Operations	23,742,752	25,246,166	25,246,166	28,384,069	3,137,903	12.43%
40150 Refuse Disposal	58,682,608	64,830,654	64,830,654	72,981,223	8,150,569	12.57%
40170 I-95 Refuse Disposal	12,836,721	12,533,617	12,533,617	13,125,995	592,378	4.73%
40180 Tysons Service District	10,316,436	8,913,369	8,913,369	8,709,809	(203,560)	(2.28%)
40190 Reston Service District	2,812,506	2,557,505	2,557,505	2,539,394	(18,111)	(0.71%)
40200 Land Development Services	51,410,216	58,597,477	58,597,477	61,116,698	2,519,221	4.30%
40300 Housing Trust	6,166,384	4,211,206	4,211,206	1,597,669	(2,613,537)	(62.06%)
50000 Federal-State Grant Fund	207,344,437	141,120,136	346,761,182	145,741,986	(201,019,196)	(57.97%)
50800 Community Development Block Grant	5,075,541	5,682,469	13,312,450	7,656,674	(5,655,776)	(42.48%)
50810 HOME Investment Partnerships Program	2,184,963	2,385,371	13,619,191	2,417,009	(11,202,182)	(82.25%)
S10000 Public School Operating	1,147,861,599	1,111,227,898	1,145,400,479	1,160,493,386	15,092,907	1.32%
S40000 Public School Food and Nutrition Services	92,057,874	97,925,004	97,925,004	102,781,946	4,856,942	4.96%
S43000 Public School Adult and Community Education	6,642,210	8,170,121	8,272,055	8,325,278	53,223	0.64%
S50000 Public School Grants and Self Supporting Programs	125,225,341	68,222,677	132,770,499	70,262,892	(62,507,607)	(47.08%)
<b>Total Special Revenue Funds</b>	<b>\$2,242,542,561</b>	<b>\$2,085,684,444</b>	<b>\$3,141,146,618</b>	<b>\$2,155,825,312</b>	<b>(\$985,321,306)</b>	<b>(31.37%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$7,944,885,037</b>	<b>\$7,858,011,535</b>	<b>\$9,598,791,750</b>	<b>\$8,197,580,113</b>	<b>(\$1,401,211,637)</b>	<b>(14.60%)</b>

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<b>PROPRIETARY FUNDS</b>						
<b>Internal Service Funds</b>						
60000 County Insurance	\$3,619,038	\$685,000	\$685,000	\$685,000	\$0	0.00%
60010 Department of Vehicle Services	97,039,674	91,311,912	91,941,068	93,152,732	1,211,664	1.32%
60020 Document Services	4,800,690	5,044,426	5,044,426	5,244,426	200,000	3.96%
60030 Technology Infrastructure Services	45,949,109	45,493,122	45,493,122	45,963,998	470,876	1.04%
60040 Health Benefits	197,786,242	203,815,656	203,815,656	220,905,088	17,089,432	8.38%
S60000 Public School Insurance	26,696,652	20,390,210	20,390,210	27,438,637	7,048,427	34.57%
S62000 Public School Health and Flexible Benefits	530,956,203	551,740,362	551,740,361	659,440,572	107,700,211	19.52%
<b>Total Internal Service Funds</b>	<b>\$906,847,608</b>	<b>\$918,480,688</b>	<b>\$919,109,843</b>	<b>\$1,052,830,453</b>	<b>\$133,720,610</b>	<b>14.55%</b>
<b>Enterprise Funds</b>						
69000 Sewer Revenue	\$297,773,842	\$304,034,500	\$304,034,500	\$317,260,000	\$13,225,500	4.35%
69030 Sewer Bond Debt Reserve	3,001,642	0	0	0	0	-
69310 Sewer Bond Construction	139,873,770	0	4,997,236	230,000,000	225,002,764	4502.54%
<b>Total Enterprise Funds</b>	<b>\$440,649,254</b>	<b>\$304,034,500</b>	<b>\$309,031,736</b>	<b>\$547,260,000</b>	<b>\$238,228,264</b>	<b>77.09%</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$1,347,496,862</b>	<b>\$1,222,515,188</b>	<b>\$1,228,141,579</b>	<b>\$1,600,090,453</b>	<b>\$371,948,874</b>	<b>30.29%</b>
<b>FIDUCIARY FUNDS</b>						
<b>Custodial Funds</b>						
70000 Route 28 Tax District	\$11,102,990	\$12,702,072	\$11,239,313	\$11,975,159	\$735,846	6.55%
70040 Mosaic District Community Development Authority	4,880,561	4,878,700	4,878,700	4,881,795	3,095	0.06%
<b>Total Custodial Funds</b>	<b>\$15,983,551</b>	<b>\$17,580,772</b>	<b>\$16,118,013</b>	<b>\$16,856,954</b>	<b>\$738,941</b>	<b>4.58%</b>
<b>Trust Funds</b>						
73000 Employees' Retirement Trust	\$788,198,465	\$716,808,494	\$716,808,494	\$788,636,044	\$71,827,550	10.02%
73010 Uniformed Employees Retirement Trust	305,255,369	274,503,762	274,503,762	289,501,332	14,997,570	5.46%
73020 Police Retirement Trust	272,415,394	217,456,893	217,456,893	242,643,131	25,186,238	11.58%
73030 OPEB Trust	48,540,432	5,144,829	5,144,829	11,349,854	6,205,025	120.61%
S71000 Educational Employees' Retirement	374,098,604	494,552,276	494,552,276	500,004,535	5,452,259	1.10%
S71100 Public School OPEB Trust	43,668,342	28,438,000	28,438,000	28,674,000	236,000	0.83%
<b>Total Trust Funds</b>	<b>\$1,832,176,606</b>	<b>\$1,736,904,254</b>	<b>\$1,736,904,254</b>	<b>\$1,860,808,896</b>	<b>\$123,904,642</b>	<b>7.13%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$1,848,160,157</b>	<b>\$1,754,485,026</b>	<b>\$1,753,022,267</b>	<b>\$1,877,665,850</b>	<b>\$124,643,583</b>	<b>7.11%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$11,140,542,056</b>	<b>\$10,835,011,749</b>	<b>\$12,579,955,596</b>	<b>\$11,675,336,416</b>	<b>(\$904,619,180)</b>	<b>(7.19%)</b>
<b>Appropriated From (Added to) Surplus</b>	<b>(\$1,090,999,746)</b>	<b>(\$668,655,574)</b>	<b>\$2,001,975,879</b>	<b>(\$709,405,619)</b>	<b>(\$2,711,381,498)</b>	<b>(135.44%)</b>
<b>TOTAL AVAILABLE</b>	<b>\$10,049,542,310</b>	<b>\$10,166,356,175</b>	<b>\$14,581,931,475</b>	<b>\$10,965,930,797</b>	<b>(\$3,616,000,678)</b>	<b>(24.80%)</b>
<b>Less: Internal Service Funds</b>	<b>(\$906,847,608)</b>	<b>(\$918,480,688)</b>	<b>(\$919,109,843)</b>	<b>(\$1,052,830,453)</b>	<b>(\$133,720,610)</b>	<b>14.55%</b>
<b>NET AVAILABLE</b>	<b>\$9,142,694,702</b>	<b>\$9,247,875,487</b>	<b>\$13,662,821,632</b>	<b>\$9,913,100,344</b>	<b>(\$3,749,721,288)</b>	<b>(27.44%)</b>

#### 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.

#### <sup>1</sup> Not reflected are the following adjustments to balance in FY 2024:

Fund S40000, Public School Food and Nutrition Services, change in inventory of \$215,215.  
Fund S60000, Public School Insurance, net change in accrued liability of \$2,218,011.

#### <sup>2</sup> Not reflected are the following adjustments to balance in FY 2025:

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$53,607,066 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.

#### <sup>3</sup> Not reflected are the following adjustments to balance in FY 2026:

Fund 10001, General Fund, does not assume the carryover of the Reserve for One-Time Requirements of \$25,480,841 from FY 2025.  
Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$56,462,890 from FY 2025.  
Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$36,362,814.  
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$2,853,319 and reflects the proposed Transfer In from Fund 40030, Cable Communications, as shown in the School Board's Advertised Budget, which is currently \$154,253 more than the Transfer Out from Fund 40030. Final adjustments will be reflected at the FY 2025 Carryover Review.  
Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$7,310,304.  
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$43,965,401.