

FY 2018 ADOPTED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2016 Actual ¹	FY 2017 Adopted Budget Plan ²	FY 2017 Revised Budget Plan ³	FY 2018 Advertised Budget Plan ⁴	FY 2018 Adopted Budget Plan ⁵	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
General Fund Group							
10001 General Fund	\$3,849,961,927	\$4,010,962,074	\$4,022,865,163	\$4,099,161,290	\$4,100,740,177	\$77,875,014	1.94%
10010 Revenue Stabilization	572,835	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
10030 Contributory Fund	1,000,000	0	0	0	0	0	-
10040 Information Technology	1,547,656	43,760	1,126,002	100,000	100,000	(1,026,002)	(91.12%)
Total General Fund Group	\$3,853,082,418	\$4,012,005,834	\$4,024,991,165	\$4,100,261,290	\$4,101,840,177	\$76,849,012	1.91%
Debt Service Funds							
20000 Consolidated Debt Service	\$3,830,727	\$2,680,000	\$2,680,000	\$2,680,000	\$2,680,000	\$0	0.00%
Capital Project Funds							
30000 Metro Operations and Construction	\$23,190,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$0	0.00%
30010 General Construction and Contributions	13,065,954	4,575,000	115,943,085	4,575,000	4,575,000	(111,368,085)	(96.05%)
30020 Infrastructure Replacement and Upgrades	467,321	0	0	0	0	0	-
30030 Library Construction	7,000,000	0	19,615,000	0	0	(19,615,000)	(100.00%)
30040 Contributed Roadway Improvements	2,978,000	189,605	408,391	150,380	150,380	(258,011)	(63.18%)
30050 Transportation Improvements	20,000,000	0	118,839,500	0	0	(118,839,500)	(100.00%)
30060 Pedestrian Walkway Improvements	599,923	0	526,690	0	0	(526,690)	(100.00%)
30070 Public Safety Construction	18,547,200	0	202,925,000	0	0	(202,925,000)	(100.00%)
30080 Commercial Revitalization Program	168,030	0	1,029,556	0	0	(1,029,556)	(100.00%)
30090 Pro Rata Share Drainage Construction	2,577,768	0	371,045	0	0	(371,045)	(100.00%)
30300 The Penny for Affordable Housing Fund	16,751,960	12,251,850	12,251,850	17,627,927	17,627,927	5,376,077	43.88%
30310 Housing Assistance Program	0	0	0	0	0	0	-
30400 Park Authority Bond Construction	17,000,000	0	135,960,000	0	0	(135,960,000)	(100.00%)
S31000 Public School Construction	171,969,021	155,806,000	503,970,313	156,106,000	156,106,000	(347,864,313)	(69.02%)
Total Capital Project Funds	\$294,315,177	\$202,822,455	\$1,141,840,430	\$208,459,307	\$208,459,307	(\$933,381,123)	(81.74%)
Special Revenue Funds							
40000 County Transit Systems	\$23,944,046	\$30,652,330	\$29,583,953	\$28,902,545	\$28,902,545	(\$681,408)	(2.30%)
40010 County and Regional Transportation Projects	104,494,607	95,477,706	212,134,526	97,005,158	97,005,158	(115,129,368)	(54.27%)
40030 Cable Communications	25,644,810	25,863,861	26,013,861	25,819,120	25,819,120	(194,741)	(0.75%)
40040 Fairfax-Falls Church Community Services Board	36,365,644	36,449,287	35,849,287	36,409,287	36,449,287	600,000	1.67%
40050 Reston Community Center	8,101,819	8,330,240	8,330,240	8,476,319	8,476,319	146,079	1.75%
40060 McLean Community Center	5,611,057	5,737,291	5,737,291	5,351,879	5,351,879	(385,412)	(6.72%)
40070 Burgundy Village Community Center	61,851	63,377	63,377	61,614	61,614	(1,763)	(2.78%)
40080 Integrated Pest Management Program	2,251,490	2,334,421	2,334,421	2,378,246	2,378,246	43,825	1.88%
40090 E-911	46,320,993	46,772,354	46,772,354	46,772,354	46,772,354	0	0.00%
40100 Stormwater Services	63,101,009	64,075,000	92,886,687	70,398,306	70,398,306	(22,488,381)	(24.21%)
40110 Dulles Rail Phase I Transportation Improvement District	23,015,682	22,455,503	22,455,503	24,090,847	21,256,630	(1,198,873)	(5.34%)
40120 Dulles Rail Phase II Transportation Improvement District	15,183,292	15,814,410	15,814,410	16,350,924	16,350,924	536,514	3.39%
40125 Metrorail Parking System Pledged Revenues	7,475,746	5,967,000	86,457,948	7,533,430	7,533,430	(78,924,518)	(91.29%)
40130 Leaf Collection	2,277,656	2,316,831	2,316,831	2,112,583	2,112,583	(204,248)	(8.82%)
40140 Refuse Collection and Recycling Operations	18,275,807	18,762,653	17,417,653	17,008,472	17,008,472	(409,181)	(2.35%)
40150 Refuse Disposal	29,749,777	45,557,601	25,894,914	50,428,345	50,428,345	24,533,431	94.74%
40160 Energy Resource Recovery (ERR) Facility	23,588,660	19,716,811	19,716,811	0	0	(19,716,811)	(100.00%)
40170 I-95 Refuse Disposal	8,538,906	9,124,137	5,984,837	9,298,956	9,298,956	3,314,119	55.38%
40180 Tysons Service District	6,420,811	6,947,796	6,947,796	8,691,916	7,243,263	295,467	4.25%
40190 Reston Service District	0	0	0	910,727	910,727	910,727	-
40300 Housing Trust Fund	4,162,366	484,155	742,561	557,932	557,932	(184,629)	(24.86%)
40330 Elderly Housing Programs	1,491,585	1,657,744	1,442,165	1,396,320	1,396,320	(45,845)	(3.18%)
40360 Homeowner and Business Loan Programs	2,202,599	2,276,304	2,250,174	2,001,082	2,001,082	(249,092)	(11.07%)
50000 Federal/State Grants	93,237,481	103,833,552	224,338,828	108,631,874	108,631,874	(115,706,954)	(51.58%)

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Special Revenue Funds (Cont.)							
50800 Community Development Block Grant	\$5,708,527	\$4,873,926	\$9,418,388	\$4,923,230	\$4,923,230	(\$4,495,158)	(47.73%)
50810 HOME Investment Partnerships Program	2,261,210	1,431,830	3,496,933	1,509,811	1,509,811	(1,987,122)	(56.82%)
S10000 Public School Operating	696,674,277	699,602,936	723,008,200	740,703,007	740,703,007	17,694,807	2.45%
S40000 Public School Food and Nutrition Services	75,520,738	81,120,244	81,313,606	83,548,199	83,548,199	2,234,593	2.75%
S43000 Public School Adult and Community Education	8,563,514	9,275,462	9,105,726	9,372,850	9,372,850	267,124	2.93%
S50000 Public School Grants and Self Supporting Programs	49,172,654	49,221,210	67,662,519	53,410,108	53,410,108	(14,252,411)	(21.06%)
Total Special Revenue Funds	\$1,389,418,614	\$1,416,195,972	\$1,785,491,800	\$1,464,055,441	\$1,459,812,571	(\$325,679,229)	(18.24%)
TOTAL GOVERNMENTAL FUNDS	\$5,540,646,936	\$5,633,704,261	\$6,955,003,395	\$5,775,456,038	\$5,772,792,055	(\$1,182,211,340)	(17.00%)
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	\$970,706	\$720,859	\$720,859	\$1,020,859	\$1,020,859	\$300,000	41.62%
60010 Department of Vehicle Services	73,643,837	78,656,220	78,829,847	79,924,644	78,165,099	(664,748)	(0.84%)
60020 Document Services	3,130,424	5,453,800	5,453,800	5,482,389	5,482,389	28,589	0.52%
60030 Technology Infrastructure Services	30,001,751	36,815,242	36,815,242	36,915,664	36,915,664	100,422	0.27%
60040 Health Benefits	178,235,719	192,247,034	192,247,034	196,290,983	196,290,983	4,043,949	2.10%
S60000 Public School Insurance	13,521,142	13,081,339	13,081,339	13,081,339	13,081,339	0	0.00%
S62000 Public School Health and Flexible Benefits	369,366,160	391,181,466	379,930,547	404,844,958	404,844,958	24,914,411	6.56%
Total Internal Service Funds	\$668,869,739	\$718,155,960	\$707,078,668	\$737,560,836	\$735,801,291	\$28,722,623	4.06%
Enterprise Funds							
69000 Sewer Revenue	\$206,276,973	\$224,472,112	\$215,199,545	\$215,396,358	\$215,396,358	\$196,813	0.09%
69030 Sewer Bond Debt Reserve	0	5,006,173	5,006,173	0	0	(5,006,173)	(100.00%)
69310 Sewer Bond Construction	2,022,616	104,993,827	125,132,241	0	0	(125,132,241)	(100.00%)
Total Enterprise Funds	\$208,299,589	\$334,472,112	\$345,337,959	\$215,396,358	\$215,396,358	(\$129,941,601)	(37.63%)
TOTAL PROPRIETARY FUNDS	\$877,169,328	\$1,052,628,072	\$1,052,416,627	\$952,957,194	\$951,197,649	(\$101,218,978)	(9.62%)
FIDUCIARY FUNDS							
Agency Funds							
70000 Route 28 Taxing District	\$10,311,414	\$11,402,824	\$11,402,824	\$11,441,307	\$11,441,307	\$38,483	0.34%
70040 Mosaic District Community Development Authority	4,529,965	5,531,544	5,531,544	5,867,626	5,218,739	(312,805)	(5.65%)
Total Agency Funds	\$14,841,379	\$16,934,368	\$16,934,368	\$17,308,933	\$16,660,046	(\$274,322)	(1.62%)
Trust Funds							
73000 Employees' Retirement Trust	\$187,846,047	\$488,648,836	\$488,648,836	\$495,287,043	\$495,287,043	\$6,638,207	1.36%
73010 Uniformed Employees Retirement Trust	68,791,994	199,347,751	199,347,751	194,486,787	194,486,787	(4,860,964)	(2.44%)
73020 Police Retirement Trust	64,044,756	152,606,055	152,606,055	147,700,835	147,700,835	(4,905,220)	(3.21%)
73030 OPEB Trust	14,122,557	2,544,836	8,870,836	2,654,022	2,654,022	(6,216,814)	(70.08%)
S71000 Educational Employees' Retirement	115,843,201	382,697,133	349,071,504	369,458,761	369,458,761	20,387,257	5.84%
S71100 Public School OPEB Trust	21,368,002	27,546,013	27,546,013	32,305,012	32,305,012	4,758,999	17.28%
Total Trust Funds	\$472,016,557	\$1,253,390,624	\$1,226,090,995	\$1,241,892,460	\$1,241,892,460	\$15,801,465	1.29%
TOTAL FIDUCIARY FUNDS	\$486,857,936	\$1,270,324,992	\$1,243,025,363	\$1,259,201,393	\$1,258,552,506	\$15,527,143	1.25%
TOTAL APPROPRIATED FUNDS	\$6,904,674,200	\$7,956,657,325	\$9,250,445,385	\$7,987,614,625	\$7,982,542,210	(\$1,267,903,175)	(13.71%)
Appropriated From (Added to) Surplus	\$160,594,034	(\$545,730,236)	\$574,791,197	(\$443,540,091)	(\$454,547,260)	(\$1,029,338,457)	(179.08%)
TOTAL AVAILABLE	\$7,065,268,234	\$7,410,927,089	\$9,825,236,582	\$7,544,074,534	\$7,527,994,950	(\$2,297,241,632)	(23.38%)
Less: Internal Service Funds	(\$668,869,739)	(\$718,155,960)	(\$707,078,668)	(\$737,560,836)	(\$735,801,291)	(\$28,722,623)	4.06%
NET AVAILABLE	\$6,396,398,495	\$6,692,771,129	\$9,118,157,914	\$6,806,513,698	\$6,792,193,659	(\$2,325,964,255)	(25.51%)

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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 2016:

- Fund 60000, County Insurance, net change in accrued liability of \$3,726,000.
- Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).
- Fund S40000, Public School Food and Nutrition Services, change in inventory of (\$323,910).
- Fund S60000, Public School Insurance, net change in accrued liability of \$1,960,115.

² Not reflected are the following adjustments to balance in FY 2017:

- Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).
- Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$9,033,086.
- Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of reserves of \$2,550,968.
- Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$9,494,015.
- Fund S62000, Public School Health and Flexible Benefits, assumes carryover of premium stabilization reserve of \$38,576,888.

³ Not reflected are the following adjustments to balance in FY 2017:

- Fund 69020, Sewer Bond Parity Debt Service, does not reflect non-appropriated amortization expense of (\$25,000).

⁴ Not reflected are the following adjustments to balance in FY 2018:

- Fund 10001, General Fund, does not reflect carryover of FY 2016 Audit Adjustment Reserve of (\$677,093), Reserve for Potential FY 2017 One-Time Requirements of (\$5,463,153), and FY 2017 Mid-Year Revenue Adjustment Reserve of (\$10,351,830).
- Fund 40150, Refuse Disposal, assumes balance of \$58,616,901 will be moved from Fund 40160, Energy Resource Recovery (ERR) Facility, at year-end FY 2017.
- Fund 40160, Energy Resource Recovery (ERR) Facility, does not reflect carryover of (\$58,616,901) as any remaining balances at year-end FY 2017 will be moved to Fund 40150, Refuse Disposal.
- Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$12,994,029.
- Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of reserves of \$446,235.
- Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$8,382,322.
- Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$39,871,404.

⁵ Not reflected are the following adjustments to balance in FY 2018:

- Fund 40150, Refuse Disposal, assumes balance of \$55,616,901 will be moved from Fund 40160, Energy Resource Recovery (ERR) Facility, at year-end FY 2017.
- Fund 40160, Energy Resource Recovery (ERR) Facility, does not reflect carryover of (\$55,616,901) as any remaining balances at year-end FY 2017 will be moved to Fund 40150, Refuse Disposal.
- Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$12,994,029.
- Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of reserves of \$446,235.
- Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$8,382,322.
- Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$39,871,404.