

# FY 2020 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

| Fund   | FY 2018<br>Actual <sup>1</sup> | FY 2019<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2019<br>Revised<br>Budget Plan | FY 2020<br>Advertised<br>Budget Plan <sup>3</sup> | Increase/<br>(Decrease)<br>Over Revised | % Increase/<br>(Decrease)<br>Over Revised |
|--|--------------------------------|--|-----------------------------------|---|---|---|
| <b>GOVERNMENTAL FUNDS</b>                                      |                                |  |                                   |   |   |   |
| <b>General Fund Group</b>                                      |                                |  |                                   |   |   |   |
| 10001 General Fund   | \$4,146,267,301                | \$4,281,644,088                                | \$4,313,476,552                   | \$4,444,476,198                                   | \$130,999,646                           | 3.04%                                     |
| 10010 Revenue Stabilization                                    | 2,959,281                      | 3,400,000                                      | 3,400,000                         | 3,400,000   | 0                                       | 0.00%                                     |
| 10030 Contributory Fund  | 0                              | 0  | 0                                 | 0   | 0                                       | -   |
| 10040 Information Technology                                   | 2,143,262                      | 100,000  | 300,000                           | 200,000   | (100,000)                               | (33.33%)                                  |
| <b>Total General Fund Group</b>                                | <b>\$4,151,369,844</b>         | <b>\$4,285,144,088</b>                         | <b>\$4,317,176,552</b>            | <b>\$4,448,076,198</b>                            | <b>\$130,899,646</b>                    | <b>3.03%</b>                              |
| <b>Debt Service Funds</b>                                      |                                |  |                                   |   |   |   |
| 20000 Consolidated Debt Service                                | \$3,305,581                    | \$3,180,000                                    | \$3,180,000                       | \$3,080,000                                       | (\$100,000)                             | (3.14%)                                   |
| <b>Capital Project Funds</b>                                   |                                |  |                                   |   |   |   |
| 30000 Metro Operations and Construction                        | \$27,780,000                   | \$30,000,000                                   | \$24,313,000                      | \$25,000,000                                      | \$687,000                               | 2.83%                                     |
| 30010 General Construction and Contributions                   | 30,856,692                     | 4,575,000                                      | 97,852,917                        | 4,575,000   | (93,277,917)                            | (95.32%)                                  |
| 30020 Infrastructure Replacement and Upgrades                  | 410,290                        | 0  | 0                                 | 0   | 0                                       | -   |
| 30030 Library Construction                                     | 5,000,000                      | 0  | 11,664,000                        | 0   | (11,664,000)                            | (100.00%)                                 |
| 30040 Contributed Roadway Improvements                         | 4,469,430                      | 198,985  | 198,985                           | 192,152   | (6,833)                                 | (3.43%)                                   |
| 30050 Transportation Improvements                              | 18,019,399                     | 0  | 82,840,000                        | 0   | (82,840,000)                            | (100.00%)                                 |
| 30060 Pedestrian Walkway Improvements                          | 997,341                        | 0  | 0                                 | 0   | 0                                       | -   |
| 30070 Public Safety Construction                               | 10,738,150                     | 0  | 177,780,000                       | 0   | (177,780,000)                           | (100.00%)                                 |
| 30080 Commercial Revitalization Program                        | 11,428                         | 0  | 929,048                           | 0   | (929,048)                               | (100.00%)                                 |
| 30090 Pro Rata Share Drainage Construction                     | 5,718,653                      | 0  | 0                                 | 0   | 0                                       | -   |
| 30300 The Penny for Affordable Housing Fund                    | 18,102,058                     | 18,000,000                                     | 18,000,000                        | 18,400,000  | 400,000                                 | 2.22%                                     |
| 30310 Housing Assistance Program                               | 0                              | 0  | 0                                 | 0   | 0                                       | -   |
| 30400 Park Authority Bond Construction                         | 20,110,959                     | 0  | 104,310,000                       | 0   | (104,310,000)                           | (100.00%)                                 |
| S31000 Public School Construction                              | 161,878,186                    | 156,464,442                                    | 542,122,615                       | 181,483,205                                       | (360,639,410)                           | (66.52%)                                  |
| <b>Total Capital Project Funds</b>                             | <b>\$304,092,586</b>           | <b>\$209,238,427</b>                           | <b>\$1,060,010,565</b>            | <b>\$229,650,357</b>                              | <b>(\$830,360,208)</b>                  | <b>(78.34%)</b>                           |
| <b>Special Revenue Funds</b>                                   |                                |  |                                   |   |   |   |
| 40000 County Transit Systems                                   | \$24,135,211                   | \$27,055,033                                   | \$26,341,527                      | \$21,584,403                                      | (\$4,757,124)                           | (18.06%)                                  |
| 40010 County and Regional Transportation Projects              | 109,377,246                    | 97,232,264                                     | 226,032,218                       | 90,875,106  | (135,157,112)                           | (59.80%)                                  |
| 40030 Cable Communications                                     | 24,490,330                     | 26,015,876                                     | 23,746,091                        | 22,749,209  | (996,882)                               | (4.20%)                                   |
| 40040 Fairfax-Falls Church Community Services Board            | 34,329,991                     | 34,501,838                                     | 34,501,838                        | 35,013,362  | 511,524                                 | 1.48%                                     |
| 40050 Reston Community Center                                  | 8,830,782                      | 8,619,072                                      | 9,000,836                         | 9,138,177   | 137,341                                 | 1.53%                                     |
| 40060 McLean Community Center                                  | 5,567,532                      | 5,711,801                                      | 5,711,801                         | 6,139,100   | 427,299                                 | 7.48%                                     |
| 40070 Burgundy Village Community Center                        | 34,941                         | 67,366   | 67,366                            | 78,428  | 11,062                                  | 16.42%                                    |
| 40080 Integrated Pest Management Program                       | 2,383,703                      | 2,463,644                                      | 2,463,644                         | 2,551,955   | 88,311                                  | 3.58%                                     |
| 40090 E-911  | 47,173,122                     | 48,006,555                                     | 48,006,555                        | 50,253,590  | 2,247,035                               | 4.68%                                     |
| 40100 Stormwater Services                                      | 83,185,546                     | 77,886,250                                     | 88,313,522                        | 81,954,210  | (6,359,312)                             | (7.20%)                                   |
| 40110 Dulles Rail Phase I Transportation Improvement District  | 22,769,184                     | 20,447,085                                     | 20,447,085                        | 21,809,181  | 1,362,096                               | 6.66%                                     |
| 40120 Dulles Rail Phase II Transportation Improvement District | 17,360,792                     | 17,872,062                                     | 17,872,062                        | 19,470,335  | 1,598,273                               | 8.94%                                     |
| 40125 Metrorail Parking System Pledged Revenues                | 9,921,137                      | 7,533,430                                      | 7,933,430                         | 10,753,408  | 2,819,978                               | 35.55%                                    |
| 40130 Leaf Collection  | 2,172,108                      | 2,189,716                                      | 2,189,716                         | 2,193,554   | 3,838                                   | 0.18%                                     |
| 40140 Refuse Collection and Recycling Operations               | 17,151,917                     | 17,263,682                                     | 17,263,682                        | 18,935,224  | 1,671,542                               | 9.68%                                     |
| 40150 Refuse Disposal  | 49,351,799                     | 51,365,902                                     | 51,365,902                        | 55,891,862  | 4,525,960                               | 8.81%                                     |
| 40170 I-95 Refuse Disposal                                     | 6,402,995                      | 9,699,000                                      | 9,699,000                         | 9,793,250   | 94,250                                  | 0.97%                                     |
| 40180 Tysons Service District                                  | 7,428,679                      | 7,967,957                                      | 7,967,957                         | 8,395,515   | 427,558                                 | 5.37%                                     |
| 40190 Reston Service District                                  | 910,414                        | 1,984,998                                      | 1,984,998                         | 2,193,484   | 208,486                                 | 10.50%                                    |

## FY 2020 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund   | FY 2018<br>Actual <sup>1</sup> | FY 2019<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2019<br>Revised<br>Budget Plan | FY 2020<br>Advertised<br>Budget Plan <sup>3</sup> | Increase/<br>(Decrease)<br>Over Revised | % Increase/<br>(Decrease)<br>Over Revised |
|--|--------------------------------|--|-----------------------------------|---|---|---|
| <b>Special Revenue Funds (Cont.)</b>                     |                                |  |                                   |   |   |   |
| 40300 Housing Trust Fund                                 | \$2,544,587                    | \$689,954                                      | \$689,954                         | \$798,265   | \$108,311                               | 15.70%                                    |
| 40330 Elderly Housing Programs                           | 1,355,837                      | 1,406,788                                      | 1,406,788                         | 1,284,622   | (122,166)                               | (8.68%)                                   |
| 40360 Homeowner and Business Loan Programs               | 2,038,219                      | 2,500,000                                      | 2,500,000                         | 2,500,000   | 0                                       | 0.00%                                     |
| 50000 Federal/State Grants                               | 105,606,919                    | 114,580,911                                    | 223,827,952                       | 108,116,881                                       | (115,711,071)                           | (51.70%)                                  |
| 50800 Community Development Block Grant                  | 5,120,889                      | 4,974,689                                      | 10,859,859                        | 5,574,509   | (5,285,350)                             | (48.67%)                                  |
| 50810 HOME Investment Partnerships Grant                 | 3,090,897                      | 1,530,449                                      | 4,152,025                         | 2,103,044   | (2,048,981)                             | (49.35%)                                  |
| S10000 Public School Operating                           | 753,631,330                    | 775,856,726                                    | 797,369,475                       | 830,612,785                                       | 33,243,310                              | 4.17%                                     |
| S40000 Public School Food and Nutrition Services         | 80,317,160                     | 85,351,028                                     | 85,351,028                        | 85,318,381  | (32,647)                                | (0.04%)                                   |
| S43000 Public School Adult and Community Education       | 8,442,049                      | 9,317,708                                      | 9,732,115                         | 8,262,679   | (1,469,436)                             | (15.10%)                                  |
| S50000 Public School Grants and Self Supporting Programs | 57,697,528                     | 51,003,617                                     | 63,987,299                        | 50,887,826  | (13,099,473)                            | (20.47%)                                  |
| <b>Total Special Revenue Funds</b>                       | <b>\$1,492,822,844</b>         | <b>\$1,511,095,401</b>                         | <b>\$1,800,785,725</b>            | <b>\$1,565,232,345</b>                            | <b>(\$235,553,380)</b>                  | <b>(13.08%)</b>                           |
| <b>TOTAL GOVERNMENTAL FUNDS</b>                          | <b>\$5,951,590,855</b>         | <b>\$6,008,657,916</b>                         | <b>\$7,181,152,842</b>            | <b>\$6,246,038,900</b>                            | <b>(\$935,113,942)</b>                  | <b>(13.02%)</b>                           |
| <b>PROPRIETARY FUNDS</b>                                 |                                |  |                                   |   |   |   |
| <b>Internal Service Funds</b>                            |                                |  |                                   |   |   |   |
| 60000 County Insurance                                   | \$1,482,649                    | \$1,270,859                                    | \$1,270,859                       | \$2,370,859                                       | \$1,100,000                             | 86.56%                                    |
| 60010 Department of Vehicle Services                     | 84,060,107                     | 79,744,012                                     | 80,244,012                        | 81,852,466  | 1,608,454                               | 2.00%                                     |
| 60020 Document Services                                  | 4,792,909                      | 5,557,762                                      | 5,557,762                         | 5,205,392   | (352,370)                               | (6.34%)                                   |
| 60030 Technology Infrastructure Services                 | 37,111,099                     | 37,653,221                                     | 37,653,221                        | 38,510,778  | 857,557                                 | 2.28%                                     |
| 60040 Health Benefits                                    | 189,348,815                    | 197,324,914                                    | 197,324,914                       | 192,669,307                                       | (4,655,607)                             | (2.36%)                                   |
| S60000 Public School Insurance                           | 13,197,357                     | 13,231,339                                     | 13,231,339                        | 13,231,339  | 0                                       | 0.00%                                     |
| S62000 Public School Health and Flexible Benefits        | 407,510,229                    | 430,822,581                                    | 424,163,857                       | 431,860,517                                       | 7,696,660                               | 1.81%                                     |
| <b>Total Internal Service Funds</b>                      | <b>\$737,503,165</b>           | <b>\$765,604,688</b>                           | <b>\$759,445,964</b>              | <b>\$765,700,658</b>                              | <b>\$6,254,694</b>                      | <b>0.82%</b>                              |
| <b>Enterprise Funds</b>                                  |                                |  |                                   |   |   |   |
| 69000 Sewer Revenue                                      | \$227,407,370                  | \$222,107,903                                  | \$222,107,903                     | \$235,742,701                                     | \$13,634,798                            | 6.14%                                     |
| 69030 Sewer Bond Debt Reserve                            | 0                              | 0  | 0                                 | 8,500,000   | 8,500,000                               | -   |
| 69310 Sewer Bond Construction                            | 6,221,008                      | 0  | 5,428,740                         | 121,500,000                                       | 116,071,260                             | 2138.09%                                  |
| <b>Total Enterprise Funds</b>                            | <b>\$233,628,378</b>           | <b>\$222,107,903</b>                           | <b>\$227,536,643</b>              | <b>\$365,742,701</b>                              | <b>\$138,206,058</b>                    | <b>60.74%</b>                             |
| <b>TOTAL PROPRIETARY FUNDS</b>                           | <b>\$971,131,543</b>           | <b>\$987,712,591</b>                           | <b>\$986,982,607</b>              | <b>\$1,131,443,359</b>                            | <b>\$144,460,752</b>                    | <b>14.64%</b>                             |
| <b>FIDUCIARY FUNDS</b>                                   |                                |  |                                   |   |   |   |
| <b>Custodial Funds</b>                                   |                                |  |                                   |   |   |   |
| 70000 Route 28 Tax District                              | \$10,808,490                   | \$11,983,354                                   | \$11,983,354                      | \$12,498,009                                      | \$514,655                               | 4.29%                                     |
| 70040 Mosaic District Community Development Authority    | 5,218,739                      | 5,406,400                                      | 5,406,400                         | 5,534,213   | 127,813                                 | 2.36%                                     |
| <b>Total Custodial Funds</b>                             | <b>\$16,027,229</b>            | <b>\$17,389,754</b>                            | <b>\$17,389,754</b>               | <b>\$18,032,222</b>                               | <b>\$642,468</b>                        | <b>3.69%</b>                              |
| <b>Trust Funds</b>                                       |                                |  |                                   |   |   |   |
| 73000 Employees' Retirement Trust                        | \$535,150,687                  | \$570,327,565                                  | \$570,327,565                     | \$596,926,420                                     | \$26,598,855                            | 4.66%                                     |
| 73010 Uniformed Employees Retirement Trust               | 228,336,350                    | 224,258,718                                    | 224,258,718                       | 236,296,753                                       | 12,038,035                              | 5.37%                                     |
| 73020 Police Retirement Trust                            | 165,254,402                    | 171,099,345                                    | 171,099,345                       | 183,989,902                                       | 12,890,557                              | 7.53%                                     |
| 73030 OPEB Trust   | 40,237,716                     | 3,324,500                                      | 3,324,500                         | 3,289,398   | (35,102)                                | (1.06%)                                   |
| S71000 Educational Employees' Retirement                 | 340,537,956                    | 393,514,220                                    | 388,391,774                       | 407,351,975                                       | 18,960,201                              | 4.88%                                     |
| S71100 Public School OPEB Trust                          | 71,370,866                     | 33,237,012                                     | 33,237,012                        | 34,017,012  | 780,000                                 | 2.35%                                     |
| <b>Total Trust Funds</b>                                 | <b>\$1,380,887,977</b>         | <b>\$1,395,761,360</b>                         | <b>\$1,390,638,914</b>            | <b>\$1,461,871,460</b>                            | <b>\$71,232,546</b>                     | <b>5.12%</b>                              |
| <b>TOTAL FIDUCIARY FUNDS</b>                             | <b>\$1,396,915,206</b>         | <b>\$1,413,151,114</b>                         | <b>\$1,408,028,668</b>            | <b>\$1,479,903,682</b>                            | <b>\$71,875,014</b>                     | <b>5.10%</b>                              |

# FY 2020 ADVERTISED REVENUE AND RECEIPTS BY FUND

## SUMMARY OF APPROPRIATED FUNDS

| Fund                                 | FY 2018<br>Actual <sup>1</sup> | FY 2019<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2019<br>Revised<br>Budget Plan | FY 2020<br>Advertised<br>Budget Plan <sup>3</sup> | Increase/<br>(Decrease)<br>Over Revised | % Increase/<br>(Decrease)<br>Over Revised |
|--------------------------------------|--------------------------------|--|-----------------------------------|---|---|---|
| <b>TOTAL APPROPRIATED FUNDS</b>      | <b>\$8,319,637,604</b>         | <b>\$8,409,521,621</b>                         | <b>\$9,576,164,117</b>            | <b>\$8,857,385,941</b>                            | <b>(\$718,778,176)</b>                  | <b>(7.51%)</b>                            |
| Appropriated From (Added to) Surplus | (\$656,936,059)                | (\$454,547,260)                                | \$710,758,306                     | (\$528,996,105)                                   | (\$1,239,754,411)                       | (174.43%)                                 |
| <b>TOTAL AVAILABLE</b>               | <b>\$7,662,701,545</b>         | <b>\$7,954,974,361</b>                         | <b>\$10,286,922,423</b>           | <b>\$8,328,389,836</b>                            | <b>(\$1,958,532,587)</b>                | <b>(19.04%)</b>                           |
| Less: Internal Service Funds         | (\$737,503,165)                | (\$765,604,688)                                | (\$759,445,964)                   | (\$765,700,658)                                   | (\$6,254,694)                           | 0.82%                                     |
| <b>NET AVAILABLE</b>                 | <b>\$6,925,198,380</b>         | <b>\$7,189,369,673</b>                         | <b>\$9,527,476,459</b>            | <b>\$7,562,689,178</b>                            | <b>(\$1,964,787,281)</b>                | <b>(20.62%)</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 2018:

Fund S40000, Public School Food and Nutrition Services, change in inventory of (\$57,118)  
Fund S60000, Public School Insurance, net change in accrued liability of (\$1,840,303)

<sup>2</sup> Not reflected are the following adjustments to balance in FY 2019:

Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$16,616,696.  
Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$4,213,433.  
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$51,716,932.

<sup>3</sup> Not reflected are the following adjustments to balance in FY 2020:

Fund 10001, General Fund, does not reflect carryover of FY 2018 Audit Adjustment Reserve of (\$1,938,970), Reserve for Potential FY 2019 One-Time Requirements of (\$4,605,310), and FY 2019 Mid-Year Revenue Adjustment Reserve of (\$26,470,333).  
Fund S10000, Public School Operating, reflects the proposed Transfer Out to Fund 20000, Consolidated Debt Service, as included in the FY 2020 Advertised Budget Plan, which is currently \$600 less than the amount shown in the School Board's Advertised Budget. Final adjustments will be reflected at the *FY 2019 Carryover Review*.  
Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$19,334,908.  
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$3,423,631.  
Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$5,948,424.  
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$88,258,897.