

FY 2021 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2019 Actual ¹	FY 2020 Adopted Budget Plan ²	FY 2020 Revised Budget Plan ³	FY 2021 Advertised Budget Plan ⁴	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$4,341,825,071	\$4,457,199,539	\$4,459,759,416	\$4,616,710,222	\$156,950,806	3.52%
10010 Revenue Stabilization	3,400,000	3,400,000	3,400,000	2,500,000	(900,000)	(26.47%)
10015 Economic Opportunity Reserve	0	0	0	350,000	350,000	-
10030 Contributory Fund	0	0	0	2,309,415	2,309,415	-
10040 Information Technology	2,108,660	200,000	200,000	250,000	50,000	25.00%
Total General Fund Group	\$4,347,333,731	\$4,460,799,539	\$4,463,359,416	\$4,622,119,637	\$158,760,221	3.56%
Debt Service Funds						
20000 Consolidated Debt Service	\$3,013,371	\$3,080,000	\$3,080,000	\$3,028,000	(\$52,000)	(1.69%)
Capital Project Funds						
30000 Metro Operations and Construction	\$24,313,000	\$25,000,000	\$39,800,000	\$38,000,000	(\$1,800,000)	(4.52%)
30010 General Construction and Contributions	6,401,478	4,575,000	104,877,487	4,575,000	(100,302,487)	(95.64%)
30020 Infrastructure Replacement and Upgrades	379,698	0	0	0	0	-
30030 Library Construction	0	0	11,664,000	0	(11,664,000)	(100.00%)
30040 Contributed Roadway Improvements	12,540,334	192,152	192,152	181,732	(10,420)	(5.42%)
30050 Transportation Improvements	8,000,000	0	76,040,000	0	(76,040,000)	(100.00%)
30060 Pedestrian Walkway Improvements	10,444	0	0	0	0	-
30070 Public Safety Construction	6,605,795	0	355,510,000	0	(355,510,000)	(100.00%)
30080 Commercial Revitalization Program	736,315	0	204,164	0	(204,164)	(100.00%)
30090 Pro Rata Share Drainage Construction	2,226,448	0	0	0	0	-
30300 Affordable Housing Development and Investment	18,580,483	18,400,000	18,763,000	45,741,000	26,978,000	143.78%
30310 Housing Assistance Program	0	0	0	0	0	-
30400 Park Authority Bond Construction	20,000,000	0	87,420,000	0	(87,420,000)	(100.00%)
S31000 Public School Construction	186,923,402	181,483,205	517,323,061	181,483,793	(335,839,268)	(64.92%)
Total Capital Project Funds	\$286,717,397	\$229,650,357	\$1,211,793,864	\$269,981,525	(\$941,812,339)	(77.72%)
Special Revenue Funds						
40000 County Transit Systems	\$18,203,437	\$21,584,403	\$21,503,647	\$23,856,110	\$2,352,463	10.94%
40010 County and Regional Transportation Projects	107,765,541	90,875,106	233,174,363	96,672,810	(136,501,553)	(58.54%)
40030 Cable Communications	22,883,169	22,749,209	21,602,580	20,215,042	(1,387,538)	(6.42%)
40040 Fairfax-Falls Church Community Services Board	33,917,196	35,013,362	35,013,362	36,831,817	1,818,455	5.19%
40045 Early Childhood Birth to 5	0	0	0	215,960	215,960	-
40050 Reston Community Center	9,089,730	9,138,177	9,590,325	9,803,531	213,206	2.22%
40060 McLean Community Center	5,849,756	6,173,494	6,173,494	6,189,284	15,790	0.26%
40070 Burgundy Village Community Center	59,990	78,428	78,428	80,553	2,125	2.71%
40080 Integrated Pest Management Program	2,495,673	2,551,955	2,551,955	2,647,683	95,728	3.75%
40090 E-911	48,233,285	50,542,523	50,542,523	52,619,233	2,076,710	4.11%
40100 Stormwater Services	89,466,480	81,954,210	84,084,490	85,089,976	1,005,486	1.20%
40110 Dulles Rail Phase I Transportation Improvement District	21,706,223	18,453,923	18,453,923	19,738,140	1,284,217	6.96%
40120 Dulles Rail Phase II Transportation Improvement District	19,193,047	19,470,335	19,470,335	20,484,176	1,013,841	5.21%
40125 Metrorail Parking System Pledged Revenues	9,345,947	10,753,408	10,483,408	11,204,319	720,911	6.88%
40130 Leaf Collection	2,279,330	2,193,554	2,193,554	2,191,251	(2,303)	(0.10%)
40140 Refuse Collection and Recycling Operations	17,541,064	18,935,224	18,935,224	19,639,127	703,903	3.72%
40150 Refuse Disposal	51,580,809	55,891,862	55,891,862	55,836,738	(55,124)	(0.10%)
40170 I-95 Refuse Disposal	10,547,111	9,793,250	9,793,250	10,871,000	1,077,750	11.01%
40180 Tysons Service District	8,385,263	8,395,515	8,395,515	8,999,317	603,802	7.19%
40190 Reston Service District	2,027,159	2,193,484	2,193,484	2,308,810	115,326	5.26%
40300 Housing Trust Fund	4,264,525	798,265	798,265	3,661,782	2,863,517	358.72%
40330 Elderly Housing Programs	1,292,884	1,284,622	1,334,622	1,296,831	(37,791)	(2.83%)

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Special Revenue Funds (Cont.)						
40360 Homeowner and Business Loan Programs	\$2,331,482	\$2,500,000	\$2,500,000	\$0	(\$2,500,000)	(100.00%)
50000 Federal/State Grants	109,080,149	108,116,881	335,641,823	115,453,383	(220,188,440)	(65.60%)
50800 Community Development Block Grant	12,910,228	5,574,509	24,791,612	5,609,339	(19,182,273)	(77.37%)
50810 HOME Investment Partnerships Program	1,507,039	2,103,044	4,956,108	1,940,695	(3,015,413)	(60.84%)
S10000 Public School Operating	799,726,086	830,612,785	828,355,204	901,123,129	72,767,925	8.78%
S40000 Public School Food and Nutrition Services	82,219,924	85,318,381	85,447,380	84,601,787	(845,593)	(0.99%)
S43000 Public School Adult and Community Education	8,338,201	8,262,679	8,358,074	8,543,861	185,787	2.22%
S50000 Public School Grants and Self Supporting Programs	54,444,514	50,887,826	68,038,778	55,656,788	(12,381,990)	(18.20%)
Total Special Revenue Funds	\$1,556,685,242	\$1,562,200,414	\$1,970,347,588	\$1,663,382,472	(\$306,965,116)	(15.58%)
TOTAL GOVERNMENTAL FUNDS	\$6,193,749,741	\$6,255,730,310	\$7,648,580,868	\$6,558,511,634	(\$1,090,069,234)	(14.25%)
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$2,062,069	\$2,370,859	\$2,370,859	\$2,370,859	\$0	0.00%
60010 Department of Vehicle Services	89,862,864	82,111,019	80,442,456	81,978,751	1,536,295	1.91%
60020 Document Services	5,451,466	5,227,550	5,227,550	5,525,223	297,673	5.69%
60030 Technology Infrastructure Services	37,750,699	38,802,200	38,802,200	39,378,504	576,304	1.49%
60040 Health Benefits	189,920,697	192,669,307	192,669,307	188,450,351	(4,218,956)	(2.19%)
S60000 Public School Insurance	14,181,308	13,231,339	13,231,339	15,731,339	2,500,000	18.89%
S62000 Public School Health and Flexible Benefits	419,686,177	431,860,517	432,001,435	448,842,114	16,840,679	3.90%
Total Internal Service Funds	\$758,915,280	\$766,272,791	\$764,745,146	\$782,277,141	\$17,531,995	2.29%
Enterprise Funds						
69000 Sewer Revenue	\$235,147,284	\$235,742,701	\$235,742,701	\$247,791,183	\$12,048,482	5.11%
69030 Sewer Bond Debt Reserve	0	8,500,000	8,500,000	8,200,000	(300,000)	(3.53%)
69310 Sewer Bond Construction	1,203,851	121,500,000	126,731,044	191,800,000	65,068,956	51.34%
Total Enterprise Funds	\$236,351,135	\$365,742,701	\$370,973,745	\$447,791,183	\$76,817,438	20.71%
TOTAL PROPRIETARY FUNDS	\$995,266,415	\$1,132,015,492	\$1,135,718,891	\$1,230,068,324	\$94,349,433	8.31%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$11,099,982	\$12,498,009	\$12,498,009	\$13,003,764	\$505,755	4.05%
70040 Mosaic District Community Development Authority	5,406,400	5,534,213	5,534,213	5,664,600	130,387	2.36%
Total Custodial Funds	\$16,506,382	\$18,032,222	\$18,032,222	\$18,668,364	\$636,142	3.53%
Trust Funds						
73000 Employees' Retirement Trust	\$534,080,844	\$596,926,420	\$596,926,420	\$610,426,420	\$13,500,000	2.26%
73010 Uniformed Employees Retirement Trust	176,147,643	236,296,753	236,296,753	238,796,753	2,500,000	1.06%
73020 Police Retirement Trust	143,576,973	183,989,902	183,989,902	186,489,902	2,500,000	1.36%
73030 OPEB Trust	29,242,747	3,289,398	3,139,398	2,227,278	(912,120)	(29.05%)
S71000 Educational Employees' Retirement	278,326,156	407,351,975	395,382,314	417,138,200	21,755,886	5.50%
S71100 Public School OPEB Trust	40,715,348	34,017,012	34,017,012	29,894,000	(4,123,012)	(12.12%)
Total Trust Funds	\$1,202,089,711	\$1,461,871,460	\$1,449,751,799	\$1,484,972,553	\$35,220,754	2.43%
TOTAL FIDUCIARY FUNDS	\$1,218,596,093	\$1,479,903,682	\$1,467,784,021	\$1,503,640,917	\$35,856,896	2.44%
TOTAL APPROPRIATED FUNDS	\$8,407,612,249	\$8,867,649,484	\$10,252,083,780	\$9,292,220,875	(\$959,862,905)	(9.36%)
Appropriated From (Added to) Surplus	(\$442,021,055)	(\$559,828,955)	\$826,445,443	(\$586,738,581)	(\$1,413,184,024)	(171.00%)

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TOTAL AVAILABLE	\$7,965,591,194	\$8,307,820,529	\$11,078,529,223	\$8,705,482,294	(\$2,373,046,929)	(21.42%)
Less: Internal Service Funds	(\$758,915,280)	(\$766,272,791)	(\$764,745,146)	(\$782,277,141)	(\$17,531,995)	2.29%
NET AVAILABLE	\$7,206,675,914	\$7,541,547,738	\$10,313,784,077	\$7,923,205,153	(\$2,390,578,924)	(23.18%)

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 2019:

Fund S40000, Public School Food and Nutrition Services, change in inventory of (\$204,658).
Fund S60000, Public School Insurance, net change in accrued liability of \$919,038.

² Not reflected are the following adjustments to balance in FY 2020:

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.

³ Not reflected are the following adjustments to balance in FY 2020:

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*.

⁴ Not reflected are the following adjustments to balance in FY 2021:

Fund 10001, General Fund, does not reflect carryover of FY 2019 Audit Adjustment Reserve of (\$908) and Reserve for Potential FY 2020 One-Time Requirements of (\$4,977,253).
Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$33,921,880 from FY 2020.
Fund 40300, Housing Trust Fund, assumes balance of \$2,749,970 will be moved from Fund 40360, Homeowner and Business Loan Programs, at year-end FY 2020.
Fund 40360, Homeowner and Business Loan Programs, does not reflect carryover of (\$2,749,970) as any remaining balances at year-end FY 2020 will be moved to fund 40300, Housing Trust Fund.
Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$17,910,059.
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$3,820,629 and reflects the proposed Transfer In from Fund S10000, Public School Operating, as shown in the School Board's Advertised Budget, which is currently (\$385,263) less than the Transfer Out from Fund S50000. Final adjustments will be reflected at the *FY 2020 Carryover Review*.
Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$2,967,213.
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$72,832,661.