Special Revenue Funds

Overview

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. These proceeds include state and federal aid, income derived through activities performed by the Solid Waste Management Program, special levies, program activity revenue, and operation of the public school system. The funds that are classified within the Special Revenue Funds group are listed below.

Land Development Services

This fund supports the County's land development services. The primary source of revenue is derived from receipts generated through program operations.

- Fund 40200 – Land Development Services

Cable Communications

This fund administers the County's cable communications ordinance and franchise agreements and provides communications productions and cable-related consumer and policy services. Revenue supporting this fund comes from Public, Educational, and Governmental (PEG) access capital grants and Virginia communications sales and use taxes.

- Fund 40030 – Cable Communications

County and Regional Transportation

These funds provide for planning, coordinating and implementing a multi-modal transportation system for Fairfax County that moves people and goods, consistent with the values of the community. Fund 40000, County Transit Systems, combines state, regional and local funds to support the Fairfax Connector Bus system, Virginia Railway Express (VRE) commuter rail, and Fastran Human Services Transportation. Fund 40010, County and Regional Transportation Projects, is supported by commercial and industrial taxes for transportation, as well as regional transportation funds allocated to Northern Virginia from the state.

- Fund 40000 – County Transit Systems (Refer to the Transportation Overview)
- Fund 40010 – County and Regional Transportation Projects (Refer to the Transportation Overview)

Fairfax-Falls Church Community Services Board

Funding to support Community Services Board programs for individuals and families affected by developmental delay, intellectual disability, serious emotional disturbance, mental illness and/or substance use disorders is derived from a variety of sources including the Cities of Fairfax and Falls Church, the state and federal governments, client/program fees and a transfer from the General Fund.

- Fund 40040 – Fairfax-Falls Church Community Services Board

Early Childhood Birth to 5

This fund supports a comprehensive approach to advancing and expanding the County's early childhood system by providing full and equitable access to high quality, affordable, early care and education for young children.

- Fund 40045 – Early Childhood Birth to 5

Community Centers

These funds provide for the construction, operation, and maintenance of community centers for use by the residents within the special tax districts who pay a special levy based on assessed value of real property.

- Fund 40050 – Reston Community Center
- Fund 40060 – McLean Community Center
- Fund 40070 – Burgundy Village Community Center

Service Districts

These funds are service districts that provide a specific service to County residents. The Integrated Pest Management Program generates revenue through a special countywide tax levy on residential, commercial, and industrial properties to allow for the treatment and prevention of state approved forest insects and diseases in the County, and the prevention of the West Nile Virus, Lyme disease, and other tick-borne diseases. The Stormwater Services Program supports staff and operating requirements and stormwater capital projects, including repairs to stormwater infrastructure, measures to improve water quality, stream stabilization, rehabilitation and safety upgrades of dams, repair and replacement of underground pipe systems and surface channels, structural flood proofing and Best Management Practices (BMP) site retrofits. This funding also supports implementation of watershed master plans, increased public outreach efforts and stormwater monitoring activities. The Board of Supervisors established the Tysons Service District on January 8, 2013, as part of a multi-faceted approach to funding transportation infrastructure in Tysons. The Service District will fund projects that benefit all of the residential and non-residential landowners within Tysons. Similarly, the Reston Service District was established by the Board of Supervisors on April 4, 2017, to provide funding for road and transportation projects that will benefit both residential and non-residential landowners within Reston Transit Station Areas.

- Fund 40080 – Integrated Pest Management Program
- Fund 40100 – Stormwater Services
- Fund 40180 – Tysons Service District (Refer to the Transportation Overview)
- Fund 40190 – Reston Service District (Refer to the Transportation Overview)

E-911

This fund was created to satisfy a state legislative requirement that E-911 revenues and expenditures be accounted for separately. All expenditures associated with the Public Safety Communications Center (PSCC) are budgeted in this fund.

- Fund 40090 – E-911

Dulles Rail Phase I Transportation Improvement District

The District was formed by the Board of Supervisors on February 23, 2004, based on a petition of the owners of commercial and industrial property to fund the Metrorail Silver Line in the vicinity of West Falls Church to Wiehle Avenue in Reston. Fairfax County's share of Phase I, $400 million, was financed from the Phase I Transportation Improvement District.

- Fund 40110 – Dulles Rail Phase I Transportation District Improvements (Refer to the Transportation Overview)

Dulles Rail Phase II Transportation Improvement District

The District was formed by the Board of Supervisors on December 21, 2009. Phase II of the Dulles Metrorail project opened for service on November 15, 2022, and runs from just west of Wiehle Avenue to Ashburn in eastern Loudoun County. This extension serves Reston Town Center, Herndon, Innovation Center, Dulles Airport, Route 606 and Ashburn. Commercial and industrial properties in the Phase II District, which lie near the Dulles Metrorail on either side of the right-of-way of the Dulles Airport Access Road (DAAR) and Dulles Toll Road (DTR) within Fairfax County, are taxed to help Fairfax County fund $330 million towards the County's share of Phase II costs.

- Fund 40120 – Dulles Rail Phase II Transportation District Improvements (Refer to the Transportation Overview)

Metrorail Parking System Pledged Revenues

This fund supports collection and disbursement of funds related to revenue-generating activities at Metrorail parking facilities owned by and located within the County, including debt service, operating and maintenance expenses of those facilities owned by the County.

- Fund 40125 – Metrorail Parking System Pledged Revenues (Refer to the Transportation Overview)

Solid Waste Management

These funds provide for the collection and disposal of refuse within Fairfax County, as well as the disposal of refuse delivered by local jurisdictions. Revenue is derived from collection and disposal charges of the various program components.

- Fund 40130 – Leaf Collection
- Fund 40140 – Refuse Collection and Recycling Operations
- Fund 40150 – Refuse Disposal
- Fund 40170 – I-95 Refuse Disposal

Housing

These funds include housing programs which have a variety of sources of revenue, including rental income, federal or state support, bank funds, or proffered contributions.

- Fund 40300 – Housing Trust (Refer to the Housing Overview)
- Fund 50800 – Community Development Block Grant (Refer to the Housing Overview)
- Fund 50810 – HOME Investment Partnerships Program (Refer to the Housing Overview)

State and Federal Aid

This fund administers programs that benefit Fairfax County residents in accordance with County policy. Included are funds for programs that attempt to identify and alleviate the causes of poverty; manage grant resources for a variety of County programs ranging from public safety to human services issues; and support infrastructure improvements such as transportation.

- Fund 50000 – Federal-State Grant Fund

Operation of the Public School System

These funds provide for recording expenditures required to operate, maintain, and support the Fairfax County Public School system programs, as well as the procurement, preparation, and serving of student breakfasts, snacks, and lunches. Primary sources of revenue include federal and state aid, transfers from the General Fund and receipts derived through food sales.

- Fund S10000 – Public School Operating
- Fund S40000 – Public School Food and Nutrition Services
- Fund S43000 – Public School Adult and Community Education
- Fund S50000 – Public School Grants and Self-Supporting Program