

FY 2019 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2017 Actual ¹	FY 2018 Adopted Budget Plan ²	FY 2018 Revised Budget Plan ³	FY 2019 Advertised Budget Plan ⁴	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$4,058,970,264	\$4,100,740,177	\$4,115,365,651	\$4,293,064,554	\$177,698,903	4.32%
10010 Revenue Stabilization	1,682,344	1,000,000	1,000,000	3,400,000	2,400,000	240.00%
10030 Contributory Fund	0	0	0	0	0	-
10040 Information Technology	2,052,200	100,000	100,000	100,000	0	0.00%
Total General Fund Group	\$4,062,704,808	\$4,101,840,177	\$4,116,465,651	\$4,296,564,554	\$180,098,903	4.38%
Debt Service Funds						
20000 Consolidated Debt Service	\$3,295,203	\$2,680,000	\$2,680,000	\$3,180,000	\$500,000	18.66%
Capital Project Funds						
30000 Metro Operations and Construction	\$30,000,000	\$30,000,000	\$27,780,330	\$30,000,000	\$2,219,670	7.99%
30010 General Construction and Contributions	7,248,807	4,575,000	121,852,917	4,575,000	(117,277,917)	(96.25%)
30020 Infrastructure Replacement and Upgrades	451,313	0	0	0	0	-
30030 Library Construction	4,000,000	0	16,015,000	0	(16,015,000)	(100.00%)
30040 Contributed Roadway Improvements	640,202	150,380	333,467	198,985	(134,482)	(40.33%)
30050 Transportation Improvements	20,000,000	0	98,839,500	0	(98,839,500)	(100.00%)
30060 Pedestrian Walkway Improvements	54,458	0	475,955	0	(475,955)	(100.00%)
30070 Public Safety Construction	20,080,300	0	184,760,000	0	(184,760,000)	(100.00%)
30080 Commercial Revitalization Program	89,080	0	940,476	0	(940,476)	(100.00%)
30090 Pro Rata Share Drainage Construction	586,425	0	2,271,339	0	(2,271,339)	(100.00%)
30300 The Penny for Affordable Housing Fund	13,560,872	17,627,927	17,627,927	18,000,000	372,073	2.11%
30310 Housing Assistance Program	0	0	0	0	0	-
30400 Park Authority Bond Construction	17,835,350	0	121,410,000	0	(121,410,000)	(100.00%)
S31000 Public School Construction	170,162,078	156,106,000	344,519,554	156,464,442	(188,055,112)	(54.58%)
Total Capital Project Funds	\$284,708,885	\$208,459,307	\$936,826,465	\$209,238,427	(\$727,588,038)	(77.67%)
Special Revenue Funds						
40000 County Transit Systems	\$19,213,983	\$28,902,545	\$33,999,914	\$27,055,033	(\$6,944,881)	(20.43%)
40010 County and Regional Transportation Projects	117,356,321	97,005,158	231,796,246	97,232,264	(134,563,982)	(58.05%)
40030 Cable Communications	26,277,055	25,819,120	25,969,120	26,015,876	46,756	0.18%
40040 Fairfax-Falls Church Community Services Board	38,670,106	36,449,287	36,449,287	34,501,838	(1,947,449)	(5.34%)
40050 Reston Community Center	8,439,241	8,476,319	8,738,163	8,619,072	(119,091)	(1.36%)
40060 McLean Community Center	5,768,587	5,351,879	5,351,879	5,711,801	359,922	6.73%
40070 Burgundy Village Community Center	65,466	61,614	61,614	67,366	5,752	9.34%
40080 Integrated Pest Management Program	2,328,440	2,378,246	2,378,246	2,463,644	85,398	3.59%
40090 E-911	47,009,070	46,772,354	46,772,354	48,006,555	1,234,201	2.64%
40100 Stormwater Services	77,403,062	70,398,306	86,786,151	77,886,250	(8,899,901)	(10.25%)
40110 Dulles Rail Phase I Transportation Improvement District	22,353,895	21,256,630	21,256,630	23,592,790	2,336,160	10.99%
40120 Dulles Rail Phase II Transportation Improvement District	16,899,417	16,350,924	16,350,924	17,872,062	1,521,138	9.30%
40125 Metrorail Parking System Pledged Revenues	87,481,211	7,533,430	7,533,430	7,533,430	0	0.00%
40130 Leaf Collection	2,404,484	2,112,583	2,112,583	2,189,716	77,133	3.65%
40140 Refuse Collection and Recycling Operations	17,127,749	17,008,472	17,008,472	17,263,682	255,210	1.50%
40150 Refuse Disposal	34,863,375	50,428,345	50,428,345	51,365,902	937,557	1.86%
40160 Energy Resource Recovery (ERR) Facility	13,367,398	0	0	0	0	-
40170 I-95 Refuse Disposal	6,517,001	9,298,956	9,298,956	9,699,000	400,044	4.30%
40180 Tysons Service District	6,976,055	7,243,263	7,243,263	7,967,957	724,694	10.01%
40190 Reston Service District	0	910,727	910,727	1,984,998	1,074,271	117.96%
40300 Housing Trust Fund	3,080,305	557,932	557,932	689,954	132,022	23.66%
40330 Elderly Housing Programs	1,406,298	1,396,320	1,396,320	1,406,788	10,468	0.75%
40360 Homeowner and Business Loan Programs	1,560,546	2,001,082	2,001,082	2,500,000	498,918	24.93%
50000 Federal/State Grants	99,502,771	108,631,874	208,909,747	114,580,911	(94,328,836)	(45.15%)

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Special Revenue Funds (Cont.)						
50800 Community Development Block Grant	\$5,341,312	\$4,923,230	\$9,584,416	\$4,974,689	(\$4,609,727)	(48.10%)
50810 HOME Investment Partnerships Program	1,822,962	1,509,811	3,387,684	1,530,449	(1,857,235)	(54.82%)
S10000 Public School Operating	725,923,506	740,703,007	757,429,975	775,856,726	18,426,751	2.43%
S40000 Public School Food and Nutrition Services	81,523,709	83,548,199	83,654,051	85,351,028	1,696,977	2.03%
S43000 Public School Adult and Community Education	8,384,428	9,372,850	9,069,949	9,317,708	247,759	2.73%
S50000 Public School Grants and Self Supporting Programs	52,566,990	53,410,108	64,816,786	51,003,617	(13,813,169)	(21.31%)
Total Special Revenue Funds	\$1,531,634,743	\$1,459,812,571	\$1,751,254,246	\$1,514,241,106	(\$237,013,140)	(13.53%)
TOTAL GOVERNMENTAL FUNDS	\$5,882,343,639	\$5,772,792,055	\$6,807,226,362	\$6,023,224,087	(\$784,002,275)	(11.52%)
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$1,218,645	\$1,020,859	\$1,020,859	\$1,270,859	\$250,000	24.49%
60010 Department of Vehicle Services	83,189,659	78,165,099	78,457,807	79,744,012	1,286,205	1.64%
60020 Document Services	5,645,385	5,482,389	5,482,389	5,557,762	75,373	1.37%
60030 Technology Infrastructure Services	36,225,360	36,915,664	36,915,664	37,653,221	737,557	2.00%
60040 Health Benefits	185,017,324	196,290,983	196,290,983	197,324,914	1,033,931	0.53%
S60000 Public School Insurance	17,691,091	13,081,339	13,081,339	13,231,339	150,000	1.15%
S62000 Public School Health and Flexible Benefits	390,809,714	404,844,958	406,401,064	430,822,581	24,421,517	6.01%
Total Internal Service Funds	\$719,797,178	\$735,801,291	\$737,650,105	\$765,604,688	\$27,954,583	3.79%
Enterprise Funds						
69000 Sewer Revenue	\$221,978,569	\$215,396,358	\$213,398,314	\$222,107,903	\$8,709,589	4.08%
69030 Sewer Bond Debt Reserve	3,192,177	0	0	0	0	-
69310 Sewer Bond Construction	110,125,529	0	10,743,885	0	(10,743,885)	(100.00%)
Total Enterprise Funds	\$335,296,275	\$215,396,358	\$224,142,199	\$222,107,903	(\$2,034,296)	(0.91%)
TOTAL PROPRIETARY FUNDS	\$1,055,093,453	\$951,197,649	\$961,792,304	\$987,712,591	\$25,920,287	2.69%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Taxing District	\$10,886,730	\$11,441,307	\$11,441,307	\$11,983,354	\$542,047	4.74%
70040 Mosaic District Community Development Authority	5,531,544	5,218,739	5,218,739	5,406,400	187,661	3.60%
Total Custodial Funds	\$16,418,274	\$16,660,046	\$16,660,046	\$17,389,754	\$729,708	4.38%
Trust Funds						
73000 Employees' Retirement Trust	\$489,252,737	\$495,287,043	\$495,287,043	\$570,327,565	\$75,040,522	15.15%
73010 Uniformed Employees Retirement Trust	249,075,178	194,486,787	194,486,787	224,258,718	29,771,931	15.31%
73020 Police Retirement Trust	190,663,237	147,700,835	147,700,835	171,099,345	23,398,510	15.84%
73030 OPEB Trust	44,423,984	2,654,022	2,654,022	3,324,500	670,478	25.26%
S71000 Educational Employees' Retirement	388,544,287	369,458,761	371,998,077	393,514,220	21,516,143	5.78%
S71100 Public School OPEB Trust	35,692,807	32,305,012	32,305,012	33,237,012	932,000	2.89%
Total Trust Funds	\$1,397,652,230	\$1,241,892,460	\$1,244,431,776	\$1,395,761,360	\$151,329,584	12.16%
TOTAL FIDUCIARY FUNDS	\$1,414,070,504	\$1,258,552,506	\$1,261,091,822	\$1,413,151,114	\$152,059,292	12.06%
TOTAL APPROPRIATED FUNDS	\$8,351,507,596	\$7,982,542,210	\$9,030,110,488	\$8,424,087,792	(\$606,022,696)	(6.71%)
Appropriated From (Added to) Surplus	(\$975,819,689)	(\$454,547,260)	\$771,900,155	(\$511,813,059)	(\$1,283,713,214)	(166.31%)
TOTAL AVAILABLE	\$7,375,687,907	\$7,527,994,950	\$9,802,010,643	\$7,912,274,733	(\$1,889,735,910)	(19.28%)
Less: Internal Service Funds	(\$719,797,178)	(\$735,801,291)	(\$737,650,105)	(\$765,604,688)	(\$27,954,583)	3.79%
NET AVAILABLE	\$6,655,890,729	\$6,792,193,659	\$9,064,360,538	\$7,146,670,045	(\$1,917,690,493)	(21.16%)

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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 2017:**

Fund S40000, Public School Food and Nutrition Services, change in inventory of (\$310,741).
Fund S60000, Public School Insurance, net change in accrued liability of \$6,147,040.

² **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.

³ **Not reflected are the following adjustments to balance in FY 2018:**

Fund 40150, Refuse Disposal, reflects actual balance of \$52,397,310 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 (\$52,397,310) as balance at year-end FY 2017 was moved to Fund 40150, Refuse Disposal.

⁴ **Not reflected are the following adjustments to balance in FY 2019:**

Fund 10001, General Fund, does not reflect carryover of FY 2017 Audit Adjustment Reserve of (\$847,234), Reserve for Potential FY 2018 One-Time Requirements of (\$1,035,878), and FY 2018 Mid-Year Revenue Adjustment Reserve of (\$11,778,881).
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.