

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

Fund	FY 2018 Actual <sup>1</sup>	FY 2019 Adopted Budget Plan <sup>2</sup>	FY 2019 Revised Budget Plan	FY 2020 Advertised Budget Plan <sup>3</sup>	FY 2020 Adopted Budget Plan <sup>4</sup>	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>							
<b>General Fund Group</b>							
10001 General Fund	\$4,146,267,303	\$4,281,644,088	\$4,324,246,552	\$4,444,476,198	\$4,457,199,539	\$132,952,987	3.07%
10010 Revenue Stabilization	2,959,281	3,400,000	3,400,000	3,400,000	3,400,000	0	0.00%
10030 Contributory Fund	0	0	0	0	0	0	-
10040 Information Technology	2,143,262	100,000	1,289,680	200,000	200,000	(1,089,680)	(84.49%)
<b>Total General Fund Group</b>	<b>\$4,151,369,846</b>	<b>\$4,285,144,088</b>	<b>\$4,328,936,232</b>	<b>\$4,448,076,198</b>	<b>\$4,460,799,539</b>	<b>\$131,863,307</b>	<b>3.05%</b>
<b>Debt Service Funds</b>							
20000 Consolidated Debt Service	\$3,305,581	\$3,180,000	\$3,180,000	\$3,080,000	\$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	\$25,000,000	\$687,000	2.83%
30010 General Construction and Contributions	30,856,692	4,575,000	98,282,162	4,575,000	4,575,000	(93,707,162)	(95.35%)
30020 Infrastructure Replacement and Upgrades	410,290	0	0	0	0	0	-
30030 Library Construction	5,000,000	0	11,664,000	0	0	(11,664,000)	(100.00%)
30040 Contributed Roadway Improvements	4,469,430	198,985	198,985	192,152	192,152	(6,833)	(3.43%)
30050 Transportation Improvements	18,019,399	0	82,840,000	0	0	(82,840,000)	(100.00%)
30060 Pedestrian Walkway Improvements	997,341	0	5,000	0	0	(5,000)	(100.00%)
30070 Public Safety Construction	10,738,150	0	359,810,000	0	0	(359,810,000)	(100.00%)
30080 Commercial Revitalization Program	(3)	0	940,479	0	0	(940,479)	(100.00%)
30090 Pro Rata Share Drainage Construction	5,718,653	0	0	0	0	0	-
30300 The Penny for Affordable Housing Fund	18,102,058	18,000,000	18,100,000	18,400,000	18,400,000	300,000	1.66%
30310 Housing Assistance Program	0	0	0	0	0	0	-
30400 Park Authority Bond Construction	20,272,763	0	104,310,000	0	0	(104,310,000)	(100.00%)
S31000 Public School Construction	161,878,186	156,464,442	542,122,615	181,483,205	181,483,205	(360,639,410)	(66.52%)
<b>Total Capital Project Funds</b>	<b>\$304,242,959</b>	<b>\$209,238,427</b>	<b>\$1,242,586,241</b>	<b>\$229,650,357</b>	<b>\$229,650,357</b>	<b>(\$1,012,935,884)</b>	<b>(81.52%)</b>
<b>Special Revenue Funds</b>							
40000 County Transit Systems	\$24,135,211	\$27,055,033	\$26,341,527	\$21,584,403	\$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	90,875,106	(135,157,112)	(59.80%)
40030 Cable Communications	24,490,330	26,015,876	23,746,091	22,749,209	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	35,013,362	511,524	1.48%
40050 Reston Community Center	8,830,782	8,619,072	9,000,836	9,138,177	9,138,177	137,341	1.53%
40060 McLean Community Center	5,567,532	5,711,801	5,711,801	6,139,100	6,173,494	461,693	8.08%
40070 Burgundy Village Community Center	34,941	67,366	67,366	78,428	78,428	11,062	16.42%
40080 Integrated Pest Management Program	2,383,703	2,463,644	2,463,644	2,551,955	2,551,955	88,311	3.58%
40090 E-911	47,173,122	48,006,555	48,006,555	50,253,590	50,542,523	2,535,968	5.28%
40100 Stormwater Services	83,185,546	77,886,250	89,761,416	81,954,210	81,954,210	(7,807,206)	(8.70%)
40110 Dulles Rail Phase I Transportation Improvement District	22,769,184	20,447,085	20,447,085	21,809,181	18,453,923	(1,993,162)	(9.75%)
40120 Dulles Rail Phase II Transportation Improvement District	17,360,792	17,872,062	17,872,062	19,470,335	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	10,753,408	2,819,978	35.55%
40130 Leaf Collection	2,172,108	2,189,716	2,189,716	2,193,554	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	18,935,224	1,671,542	9.68%
40150 Refuse Disposal	49,351,799	51,365,902	51,365,902	55,891,862	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	9,793,250	94,250	0.97%
40180 Tysons Service District	7,428,679	7,967,957	7,967,957	8,395,515	8,395,515	427,558	5.37%
40190 Reston Service District	910,414	1,984,998	1,984,998	2,193,484	2,193,484	208,486	10.50%
40300 Housing Trust Fund	2,544,587	689,954	689,954	798,265	798,265	108,311	15.70%
40330 Elderly Housing Programs	1,355,837	1,406,788	1,406,788	1,284,622	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	2,500,000	0	0.00%
50000 Federal/State Grants	105,606,919	114,580,911	333,424,431	108,116,881	108,116,881	(225,307,550)	(67.57%)
50800 Community Development Block Grant	5,120,889	4,974,689	15,031,653	5,574,509	5,574,509	(9,457,144)	(62.91%)
50810 HOME Investment Partnerships Program	3,090,897	1,530,449	4,152,025	2,103,044	2,103,044	(2,048,981)	(49.35%)

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<b>Special Revenue Funds (Cont.)</b>							
S10000 Public School Operating	\$753,631,330	\$775,856,726	\$797,144,475	\$830,612,785	\$830,612,785	\$33,468,310	4.20%
S40000 Public School Food and Nutrition Services	80,317,160	85,351,028	85,401,028	85,318,381	85,318,381	(82,647)	(0.10%)
S43000 Public School Adult and Community Education	8,442,049	9,317,708	9,773,977	8,262,679	8,262,679	(1,511,298)	(15.46%)
S50000 Public School Grants and Self Supporting Programs	57,697,528	51,003,617	64,402,896	50,887,826	50,887,826	(13,515,070)	(20.99%)
<b>Total Special Revenue Funds</b>	<b>\$1,492,822,844</b>	<b>\$1,511,095,401</b>	<b>\$1,916,284,351</b>	<b>\$1,565,232,345</b>	<b>\$1,562,200,414</b>	<b>(\$354,083,937)</b>	<b>(18.48%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$5,951,741,230</b>	<b>\$6,008,657,916</b>	<b>\$7,490,986,824</b>	<b>\$6,246,038,900</b>	<b>\$6,255,730,310</b>	<b>(\$1,235,256,514)</b>	<b>(16.49%)</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	\$2,370,859	\$1,100,000	86.56%
60010 Department of Vehicle Services	84,060,107	79,744,012	83,244,012	81,852,466	82,111,019	(1,132,993)	(1.36%)
60020 Document Services	4,792,909	5,557,762	5,557,762	5,205,392	5,227,550	(330,212)	(5.94%)
60030 Technology Infrastructure Services	37,111,099	37,653,221	37,653,221	38,510,778	38,802,200	1,148,979	3.05%
60040 Health Benefits	189,348,815	197,324,914	197,324,914	192,669,307	192,669,307	(4,655,607)	(2.36%)
S60000 Public School Insurance	13,197,357	13,231,339	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	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>\$762,445,964</b>	<b>\$765,700,658</b>	<b>\$766,272,791</b>	<b>\$3,826,827</b>	<b>0.50%</b>
<b>Enterprise Funds</b>							
69000 Sewer Revenue	\$227,407,370	\$222,107,903	\$222,107,903	\$235,742,701	\$235,742,701	\$13,634,798	6.14%
69030 Sewer Bond Debt Reserve	0	0	0	8,500,000	8,500,000	8,500,000	-
69310 Sewer Bond Construction	6,221,008	0	5,428,740	121,500,000	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>\$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>\$989,982,607</b>	<b>\$1,131,443,359</b>	<b>\$1,132,015,492</b>	<b>\$142,032,885</b>	<b>14.35%</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	\$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	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>\$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	\$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	236,296,753	12,038,035	5.37%
73020 Police Retirement Trust	165,254,402	171,099,345	171,099,345	183,989,902	183,989,902	12,890,557	7.53%
73030 OPEB Trust	40,237,716	3,324,500	15,159,500	3,289,398	3,289,398	(11,870,102)	(78.30%)
S71000 Educational Employees' Retirement	340,537,956	393,514,220	388,391,774	407,351,975	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	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>\$1,402,473,914</b>	<b>\$1,461,871,460</b>	<b>\$1,461,871,460</b>	<b>\$59,397,546</b>	<b>4.24%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$1,396,915,206</b>	<b>\$1,413,151,114</b>	<b>\$1,419,863,668</b>	<b>\$1,479,903,682</b>	<b>\$1,479,903,682</b>	<b>\$60,040,014</b>	<b>4.23%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$8,319,787,979</b>	<b>\$8,409,521,621</b>	<b>\$9,900,833,099</b>	<b>\$8,857,385,941</b>	<b>\$8,867,649,484</b>	<b>(\$1,033,183,615)</b>	<b>(10.44%)</b>
<b>Appropriated From (Added to) Surplus</b>	<b>(\$656,455,747)</b>	<b>(\$454,547,260)</b>	<b>\$775,837,335</b>	<b>(\$528,996,105)</b>	<b>(\$559,828,955)</b>	<b>(\$1,335,666,290)</b>	<b>(172.16%)</b>
<b>TOTAL AVAILABLE</b>	<b>\$7,663,332,232</b>	<b>\$7,954,974,361</b>	<b>\$10,676,670,434</b>	<b>\$8,328,389,836</b>	<b>\$8,307,820,529</b>	<b>(\$2,368,849,905)</b>	<b>(22.19%)</b>
<b>Less: Internal Service Funds</b>	<b>(\$737,503,165)</b>	<b>(\$765,604,688)</b>	<b>(\$762,445,964)</b>	<b>(\$765,700,658)</b>	<b>(\$766,272,791)</b>	<b>(\$3,826,827)</b>	<b>0.50%</b>
<b>NET AVAILABLE</b>	<b>\$6,925,829,067</b>	<b>\$7,189,369,673</b>	<b>\$9,914,224,470</b>	<b>\$7,562,689,178</b>	<b>\$7,541,547,738</b>	<b>(\$2,372,676,732)</b>	<b>(23.93%)</b>

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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.

<sup>1</sup> Not reflected are the following adjustments to balance in FY 2018:

- Fund 600000, County Insurance, net change in accrued liability of \$7,472,000.
- 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 (\$1,938,972), Reserve for Potential FY 2019 One-Time Requirements of (\$4,605,310), and FY 2019 Mid-Year Revenue Adjustment Reserve of (\$27,020,741).
- 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.

<sup>4</sup> 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.