

**FY 2023 ADVERTISED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2021 Actual ¹	FY 2022 Adopted Budget Plan ²	FY 2022 Revised Budget Plan	FY 2023 Advertised Budget Plan ³	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund ⁴	\$4,591,629,711	\$4,518,324,960	\$4,537,966,780	\$4,847,783,676	\$309,816,896	6.83%
10010 Revenue Stabilization	696,889	0	0	0	0	-
10015 Economic Opportunity Reserve	107,109	150,000	150,000	150,000	0	0.00%
10030 Contributory Fund	0	5,000,000	5,000,000	0	(5,000,000)	(100.00%)
10040 Information Technology Projects	3,462,085	0	0	0	0	-
Total General Fund Group	\$4,595,895,794	\$4,523,474,960	\$4,543,116,780	\$4,847,933,676	\$304,816,896	6.71%
Debt Service Funds						
20000 Consolidated Debt Service	\$2,984,500	\$2,828,000	\$2,328,000	\$2,305,500	(\$22,500)	(0.97%)
Capital Project Funds						
30000 Metro Operations and Construction	\$42,000,000	\$42,000,000	\$40,981,671	\$42,000,000	\$1,018,329	2.48%
30010 General Construction and Contributions	8,219,148	4,475,000	167,483,240	4,475,000	(163,008,240)	(97.33%)
30015 Environmental and Energy Program	29,237	0	0	0	0	-
30020 Infrastructure Replacement and Upgrades	419,949	0	0	0	0	-
30030 Library Construction	2,000,000	0	98,000,000	0	(98,000,000)	(100.00%)
30040 Contributed Roadway Improvements	10,997,597	181,732	181,732	134,000	(47,732)	(26.27%)
30050 Transportation Improvements	17,437,344	0	55,140,000	0	(55,140,000)	(100.00%)
30070 Public Safety Construction	42,515,648	0	327,510,000	0	(327,510,000)	(100.00%)
30090 Pro Rata Share Drainage Construction	2,655,357	0	0	0	0	-
30300 Affordable Housing Development and Investment	20,152,820	19,670,000	19,670,000	25,386,000	5,716,000	29.06%
30400 Park Authority Bond Construction	15,188,237	0	154,570,000	0	(154,570,000)	(100.00%)
S31000 Public School Construction	182,771,664	181,451,000	563,483,932	181,451,000	(382,032,932)	(67.80%)
Total Capital Project Funds	\$344,387,001	\$247,777,732	\$1,427,020,575	\$253,446,000	(\$1,173,574,575)	(82.24%)
Special Revenue Funds						
40000 County Transit Systems	\$40,462,820	\$53,524,876	\$50,134,620	\$38,455,738	(\$11,678,882)	(23.30%)
40010 County and Regional Transportation Projects	114,136,256	103,343,105	283,342,595	108,323,634	(175,018,961)	(61.77%)
40030 Cable Communications	19,533,010	19,237,413	19,237,413	18,719,981	(517,432)	(2.69%)
40040 Fairfax-Falls Church Community Services Board	37,455,237	36,165,350	36,165,350	37,156,906	991,556	2.74%
40045 Early Childhood Birth to 5	24,626	215,960	215,960	215,960	0	0.00%
40050 Reston Community Center	9,171,704	9,475,156	9,475,156	10,148,245	673,089	7.10%
40060 McLean Community Center	5,278,962	5,995,302	5,995,302	6,732,827	737,525	12.30%
40070 Burgundy Village Community Center	42,804	84,219	84,219	86,659	2,440	2.90%
40080 Integrated Pest Management Program	2,630,719	2,700,483	2,700,483	2,700,483	0	0.00%
40090 E-911	50,316,084	45,021,390	45,021,390	45,021,390	0	0.00%
40100 Stormwater Services	87,565,179	87,175,738	178,853,531	94,393,055	(84,460,476)	(47.22%)
40110 Dulles Rail Phase I Transportation Improvement District	16,157,131	15,295,113	15,295,113	15,629,149	334,036	2.18%
40120 Dulles Rail Phase II Transportation Improvement District	20,781,067	20,375,303	20,375,303	21,481,900	1,106,597	5.43%
40125 Metrorail Parking System Pledged Revenues	3,425,245	7,568,848	7,568,848	7,568,848	0	0.00%
40130 Leaf Collection	2,204,724	2,367,104	2,367,104	2,397,606	30,502	1.29%
40140 Refuse Collection and Recycling Operations	18,505,312	19,659,767	19,659,767	23,310,978	3,651,211	18.57%
40150 Refuse Disposal	50,449,417	52,383,100	52,383,100	55,332,035	2,948,935	5.63%
40170 I-95 Refuse Disposal	10,226,334	11,063,444	11,063,444	10,852,574	(210,870)	(1.91%)
40180 Tysons Service District	8,988,953	8,607,631	8,607,631	8,809,234	201,603	2.34%
40190 Reston Service District	2,320,595	2,397,229	2,397,229	2,510,794	113,565	4.74%
40200 Land Development Services ⁵	0	0	0	48,556,995	48,556,995	-

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40300 Housing Trust Fund	5,679,509	3,667,191	3,667,191	3,667,191	0	0.00%
40330 Elderly Housing Programs	1,298,122	508,820	508,820	0	(508,820)	(100.00%)
50000 Federal/State Grants	234,262,380	113,705,421	498,063,304	121,784,625	(376,278,679)	(75.55%)
50800 Community Development Block Grant	13,035,023	5,960,799	15,959,425	6,128,149	(9,831,276)	(61.60%)
50810 HOME Investment Partnerships Program	3,652,633	2,141,854	12,845,477	2,175,471	(10,670,006)	(83.06%)
S10000 Public School Operating	937,832,463	888,264,348	1,194,561,236	992,062,583	(202,498,653)	(16.95%)
S40000 Public School Food and Nutrition Services	57,267,865	86,373,274	86,373,274	88,524,680	2,151,406	2.49%
S43000 Public School Adult and Community Education	5,576,885	7,426,558	7,495,611	7,677,828	182,217	2.43%
S50000 Public School Grants and Self Supporting Programs	48,276,669	55,854,182	87,172,376	54,198,096	(32,974,280)	(37.83%)
Total Special Revenue Funds	\$1,806,557,728	\$1,666,558,978	\$2,677,590,272	\$1,834,623,614	(\$842,966,658)	(31.48%)
TOTAL GOVERNMENTAL FUNDS	\$6,749,825,023	\$6,440,639,670	\$8,650,055,627	\$6,938,308,790	(\$1,711,746,837)	(19.79%)
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$929,992	\$1,130,859	\$1,130,859	\$685,000	(\$445,859)	(39.43%)
60010 Department of Vehicle Services	67,590,428	82,580,158	82,831,097	83,567,927	736,830	0.89%
60020 Document Services	5,257,657	5,119,226	5,119,226	5,100,000	(19,226)	(0.38%)
60030 Technology Infrastructure Services	42,477,299	43,518,628	43,518,628	44,927,305	1,408,677	3.24%
60040 Health Benefits	169,712,957	165,167,622	165,167,622	192,010,764	26,843,142	16.25%
S60000 Public School Insurance	15,606,931	17,271,339	17,271,340	17,346,338	74,998	0.43%
S62000 Public School Health and Flexible Benefits	468,828,411	467,828,538	469,095,999	487,523,547	18,427,548	3.93%
Total Internal Service Funds	\$770,403,675	\$782,616,370	\$784,134,771	\$831,160,881	\$47,026,110	6.00%
Enterprise Funds						
69000 Sewer Revenue	\$251,944,896	\$255,144,500	\$255,144,500	\$267,487,800	\$12,343,300	4.84%
69030 Sewer Bond Debt Reserve	8,732,151	0	0	0	0	-
69310 Sewer Bond Construction	232,866,478	0	5,110,662	0	(5,110,662)	(100.00%)
Total Enterprise Funds	\$493,543,525	\$255,144,500	\$260,255,162	\$267,487,800	\$7,232,638	2.78%
TOTAL PROPRIETARY FUNDS	\$1,263,947,200	\$1,037,760,870	\$1,044,389,933	\$1,098,648,681	\$54,258,748	5.20%
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	\$11,807,850	\$11,826,948	\$11,826,948	\$12,156,286	\$329,338	2.78%
70040 Mosaic District Community Development Authority	2,832,300	4,882,023	4,882,023	4,881,435	(588)	(0.01%)
Total Custodial Funds	\$14,640,150	\$16,708,971	\$16,708,971	\$17,037,721	\$328,750	1.97%
Trust Funds						
73000 Employees' Retirement Trust	\$1,417,934,219	\$596,915,393	\$596,915,393	\$572,879,390	(\$24,036,003)	(4.03%)
73010 Uniformed Employees Retirement Trust	546,274,546	219,108,528	219,108,528	205,358,874	(13,749,654)	(6.28%)
73020 Police Retirement Trust	517,618,405	175,249,261	175,249,261	171,514,056	(3,735,205)	(2.13%)
73030 OPEB Trust	112,302,470	2,233,974	2,233,974	5,272,557	3,038,583	136.02%
S71000 Educational Employees' Retirement	883,639,391	438,492,614	463,992,617	490,921,243	26,928,626	5.80%
S71100 Public School OPEB Trust	62,855,549	26,818,000	26,818,000	26,771,000	(47,000)	(0.18%)
Total Trust Funds	\$3,540,624,580	\$1,458,817,770	\$1,484,317,773	\$1,472,717,120	(\$11,600,653)	(0.78%)
TOTAL FIDUCIARY FUNDS	\$3,555,264,730	\$1,475,526,741	\$1,501,026,744	\$1,489,754,841	(\$11,271,903)	(0.75%)
TOTAL APPROPRIATED FUNDS	\$11,569,036,953	\$8,953,927,281	\$11,195,472,304	\$9,526,712,312	(\$1,668,759,992)	(14.91%)
Appropriated From (Added to) Surplus	(\$3,137,493,980)	(\$546,650,967)	\$1,274,163,006	(\$639,642,722)	(\$1,913,805,728)	(150.20%)

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TOTAL AVAILABLE	\$8,431,542,973	\$8,407,276,314	\$12,469,635,310	\$8,887,069,590	(\$3,582,565,720)	(28.73%)
Less: Internal Service Funds	(\$770,403,675)	(\$782,616,370)	(\$784,134,771)	(\$831,160,881)	(\$47,026,110)	6.00%
NET AVAILABLE	\$7,661,139,298	\$7,624,659,944	\$11,685,500,539	\$8,055,908,709	(\$3,629,591,830)	(31.06%)

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 2021:

Fund 60000, County Insurance, net change in accrued liability of \$1,642,000.
Fund S40000, Public School Food and Nutrition Services, change in inventory of (\$63,990).
Fund S60000, Public School Insurance, net change in accrued liability of \$3,823,551.

² Not reflected are the following adjustments to balance in FY 2022:

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$45,644,215 from FY 2021.
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$3,962,299.
Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$1,905,899.
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$103,050,776.

³ Not reflected are the following adjustments to balance in FY 2023:

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$47,374,111 from FY 2022.
Fund S10000, Public School Operating, reflects the proposed Transfer In from Fund 20000, Consolidated County and Schools Debt Service Fund, as shown in the School Board's Advertised Budget, which is currently (\$269,861) less than the Transfer Out from Fund 20000. Final adjustments will be reflected at the FY 2022 Carryover Review.
Fund S31000, Public School Construction, reflects the proposed Transfer In from Fund 10001, General Fund, as shown in the School Board's Advertised Budget, which is currently (\$2,500,000) less than the Transfer Out from Fund 10001, General Fund. Final adjustments will be reflected at the FY 2022 Carryover Review.
Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$6,225,115.
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$6,388,639 and reflects the proposed Transfer In from Fund 40030, Cable Communications, as shown in the School Board's Advertised Budget, which is currently \$176,550 greater than the Transfer Out from Fund 40030. Final adjustments will be reflected at the FY 2022 Carryover Review.
Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$2,566,321.
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$121,681,881.

⁴ Fairfax County will receive \$222.89 million in emergency funding through the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 emergency. This funding will be provided in two tranches, with the first half of the funding provided in May 2021 and the second half provided no earlier than 12 months later. On June 8, 2021, the Board of Supervisors approved an increase of \$111.45 million to the FY 2021 Revised Budget Plan to recognize the receipt of the first half of this funding and to allow the Board to begin to identify uses of these funds.

⁵ As part of the FY 2023 Advertised Budget Plan, Agency 31, Land Development Services, is moved from the General Fund to a new Fund 40200, Land Development Services, to provide greater transparency in the use of fees charged by LDS. This change results in a reduction of \$42.62 million to General Fund expenditures and associated revenues as all activity related to the agency is transferred to the new fund.