

**FY 2023 ADVERTISED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2021 Estimate	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2023 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
General Fund Group							
10001 General Fund ¹	\$1,919,206,074	\$1,655,311,104	\$1,655,016,336	\$1,861,317,651	\$1,743,187,376	(\$118,130,275)	(6.35%)
10015 Economic Opportunity Reserve	45,644,215	(926,048)	0	47,374,111	0	(47,374,111)	(100.00%)
10020 Consolidated Community Funding Pool	12,681,743	12,299,085	12,283,724	12,666,382	12,897,910	231,528	1.83%
10030 Contributory Fund	15,267,460	15,260,496	19,493,160	20,178,160	15,720,288	(4,457,872)	(22.09%)
10040 Information Technology Projects	58,063,391	21,761,263	0	59,591,858	0	(59,591,858)	(100.00%)
Total General Fund Group	\$2,050,862,883	\$1,703,705,900	\$1,686,793,220	\$2,001,128,162	\$1,771,805,574	(\$229,322,588)	(11.46%)
Debt Service Funds							
20000 Consolidated Debt Service	\$328,661,525	\$327,105,690	\$335,713,873	\$340,291,589	\$340,052,647	(\$238,942)	(0.07%)
Capital Project Funds							
30000 Metro Operations and Construction	\$82,239,462	\$82,239,462	\$82,670,850	\$82,670,850	\$91,635,513	\$8,964,663	10.84%
30010 General Construction and Contributions	242,704,976	48,891,202	21,054,278	261,189,043	27,172,006	(234,017,037)	(89.60%)
30015 Environmental and Energy Program	17,428,219	5,041,179	1,298,767	31,915,044	1,298,767	(30,616,277)	(95.93%)
30020 Infrastructure Replacement and Upgrades	51,493,582	8,208,670	0	63,611,179	1,500,000	(62,111,179)	(97.64%)
30030 Library Construction	110,348,940	3,636,330	0	106,712,610	0	(106,712,610)	(100.00%)
30040 Contributed Roadway Improvements	40,485,749	2,960,960	0	48,340,654	0	(48,340,654)	(100.00%)
30050 Transportation Improvements	75,625,208	15,383,642	0	67,678,910	0	(67,678,910)	(100.00%)
30060 Pedestrian Walkway Improvements	6,070,070	2,405,178	800,000	0	0	0	-
30070 Public Safety Construction	378,395,345	48,644,258	0	338,487,741	0	(338,487,741)	(100.00%)
30090 Pro Rata Share Drainage Construction	3,228,301	170,837	0	5,712,821	0	(5,712,821)	(100.00%)
30300 Affordable Housing Development and Investment	63,518,021	10,912,512	19,670,000	83,181,329	25,386,000	(57,795,329)	(69.48%)
30400 Park Authority Bond Construction	184,446,972	16,437,744	0	169,347,465	0	(169,347,465)	(100.00%)
S31000 Public School Construction	547,751,142	161,056,471	203,976,143	658,872,289	203,814,043	(455,058,246)	(69.07%)
Total Capital Project Funds	\$1,803,735,987	\$405,988,445	\$329,470,038	\$1,917,719,935	\$350,806,329	(\$1,566,913,606)	(81.71%)
Special Revenue Funds							
40000 County Transit Systems	\$122,868,886	\$107,649,141	\$137,930,629	\$141,957,123	\$130,399,164	(\$11,557,959)	(8.14%)
40010 County and Regional Transportation Projects	382,007,665	53,767,236	65,943,105	424,930,301	69,801,634	(355,128,667)	(83.57%)
40030 Cable Communications	18,986,762	9,433,376	10,373,836	17,633,533	11,665,893	(5,967,640)	(33.84%)
40040 Fairfax-Falls Church Community Services Board	188,436,413	170,513,493	184,856,796	199,895,087	202,350,409	2,455,322	1.23%
40045 Early Childhood Birth to 5	32,827,189	25,112,422	32,835,596	33,123,520	33,452,573	329,053	0.99%
40050 Reston Community Center	11,391,235	7,300,914	8,651,779	10,938,211	9,606,316	(1,331,895)	(12.18%)
40060 McLean Community Center	7,078,257	4,806,945	6,346,030	6,897,045	7,832,827	935,782	13.57%
40070 Burgundy Village Community Center	137,878	7,507	46,806	126,939	47,656	(79,283)	(62.46%)
40080 Integrated Pest Management Program	3,520,628	1,537,084	3,336,239	3,685,668	3,433,931	(251,737)	(6.83%)
40090 E-911	67,375,308	49,425,400	53,465,076	68,390,137	57,683,070	(10,707,067)	(15.66%)
40100 Stormwater Services	255,914,462	74,598,088	86,050,738	267,972,778	92,993,055	(174,979,723)	(65.30%)
40110 Dulles Rail Phase I Transportation Improvement District	27,457,600	27,456,424	14,466,350	18,218,750	14,008,250	(4,210,500)	(23.11%)
40120 Dulles Rail Phase II Transportation Improvement District	42,544,976	29,231,743	500,000	13,313,233	500,000	(12,813,233)	(96.24%)
40125 Metrorail Parking System Pledged Revenues	16,953,917	14,182,503	14,788,460	17,559,874	12,597,518	(4,962,356)	(28.26%)
40130 Leaf Collection	2,405,565	2,017,232	2,615,535	2,634,001	2,648,462	14,461	0.55%
40140 Refuse Collection and Recycling Operations	21,700,522	19,332,911	20,139,769	21,795,213	21,569,641	(225,572)	(1.03%)
40150 Refuse Disposal	63,430,485	56,385,537	53,741,293	59,299,086	58,152,178	(1,146,908)	(1.93%)
40170 I-95 Refuse Disposal	19,325,318	8,490,865	8,317,216	18,082,618	10,259,599	(7,823,019)	(43.26%)
40180 Tysons Service District	10,902,868	202,621	0	10,700,247	0	(10,700,247)	(100.00%)
40190 Reston Service District	915,248	52,688	0	862,560	0	(862,560)	(100.00%)
40200 Land Development Services ²	0	0	0	0	45,810,268	45,810,268	-
40300 Housing Trust Fund	25,217,181	6,354,210	3,667,191	23,021,190	3,667,191	(19,353,999)	(84.07%)
40330 Elderly Housing Programs	3,299,914	3,233,208	2,435,868	2,480,942	0	(2,480,942)	(100.00%)
50000 Federal/State Grants	552,389,644	231,050,638	118,138,075	543,534,510	126,217,279	(417,317,231)	(76.78%)
50800 Community Development Block Grant	33,445,514	23,573,088	5,960,799	16,390,155	6,128,149	(10,262,006)	(62.61%)
50810 HOME Investment Partnerships Program	6,080,769	3,438,156	2,141,854	12,751,196	2,175,471	(10,575,725)	(82.94%)
S10000 Public School Operating ³	3,166,442,898	2,942,528,053	3,044,345,859	3,539,123,072	3,265,508,063	(273,615,009)	(7.73%)
S40000 Public School Food and Nutrition Services	69,386,079	67,194,263	86,373,274	94,400,662	94,749,795	349,133	0.37%

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Special Revenue Funds (Cont.)							
S43000 Public School Adult and Community Education	\$8,642,222	\$7,112,179	\$8,401,558	\$8,473,446	\$8,682,078	\$208,632	2.46%
S50000 Public School Grants & Self Supporting Programs	125,740,729	63,123,362	82,091,763	141,340,066	81,193,094	(60,146,972)	(42.55%)
Total Special Revenue Funds	\$5,286,826,132	\$4,009,111,287	\$4,057,961,494	\$5,719,531,163	\$4,373,133,564	(\$1,346,397,599)	(23.54%)
TOTAL GOVERNMENTAL FUNDS	\$9,470,086,527	\$6,445,911,322	\$6,409,938,625	\$9,978,670,849	\$6,835,798,114	(\$3,142,872,735)	(31.50%)
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	\$39,591,667	\$24,437,144	\$31,565,173	\$43,565,943	\$35,013,475	(\$8,552,468)	(19.63%)
60010 Department of Vehicle Services	89,456,595	61,602,232	84,177,317	89,669,996	79,225,959	(10,444,037)	(11.65%)
60020 Document Services	10,459,805	9,508,623	9,227,924	9,605,926	9,337,443	(268,483)	(2.79%)
60030 Technology Infrastructure Services	52,666,082	43,875,092	47,774,739	60,015,286	48,641,772	(11,373,514)	(18.95%)
60040 Health Benefits	237,785,224	178,475,276	176,514,488	206,913,153	187,146,541	(19,766,612)	(9.55%)
S60000 Public School Insurance	19,142,443	16,263,589	19,177,238	20,025,785	19,912,660	(113,125)	(0.56%)
S62000 Public School Health and Flexible Benefits	559,053,681	446,493,115	567,938,109	593,117,192	609,205,428	16,088,236	2.71%
Total Internal Service Funds	\$1,008,155,497	\$780,655,071	\$936,374,988	\$1,022,913,281	\$988,483,278	(\$34,430,003)	(3.37%)
Enterprise Funds							
69010 Sewer Operation and Maintenance	\$112,051,516	\$105,517,872	\$113,528,060	\$120,126,915	\$119,360,510	(\$766,405)	(0.64%)
69020 Sewer Bond Parity Debt Service	32,446,306	25,890,283	32,106,606	32,106,606	33,503,257	1,396,651	4.35%
69040 Sewer Bond Subordinate Debt Service	25,437,026	25,213,477	25,689,605	25,689,605	22,358,883	(3,330,722)	(12.97%)
69300 Sewer Construction Improvements	131,311,053	86,233,313	86,000,000	131,077,740	89,000,000	(42,077,740)	(32.10%)
69310 Sewer Bond Construction	240,788,824	41,199,008	0	202,404,431	0	(202,404,431)	(100.00%)
Total Enterprise Funds	\$542,034,725	\$284,053,953	\$257,324,271	\$511,405,297	\$264,222,650	(\$247,182,647)	(48.33%)
TOTAL PROPRIETARY FUNDS	\$1,550,190,222	\$1,064,709,024	\$1,193,699,259	\$1,534,318,578	\$1,252,705,928	(\$281,612,650)	(18.35%)
FIDUCIARY FUNDS							
Custodial Funds							
70000 Route 28 Tax District	\$12,335,672	\$11,805,684	\$11,826,948	\$11,827,898	\$12,156,286	\$328,388	2.78%
70040 Mosaic District Community Development Authority	2,832,300	2,832,300	4,882,023	4,882,023	4,881,435	(588)	(0.01%)
Total Custodial Funds	\$15,167,972	\$14,637,984	\$16,708,971	\$16,709,921	\$17,037,721	\$327,800	1.96%
Trust Funds							
73000 Employees' Retirement Trust	\$430,470,264	\$413,760,682	\$426,470,138	\$426,493,508	\$434,904,094	\$8,410,586	1.97%
73010 Uniformed Employees Retirement Trust	150,184,046	143,350,436	142,615,196	142,620,204	148,226,421	5,606,217	3.93%
73020 Police Retirement Trust	114,431,686	109,992,865	113,665,556	113,670,564	114,947,679	1,277,115	1.12%
73030 OPEB Trust	24,870,927	23,660,459	13,605,968	13,605,968	14,360,228	754,260	5.54%
S71000 Educational Employees' Retirement	219,849,097	204,869,657	229,223,973	225,332,934	234,792,898	9,459,964	4.20%
S71100 Public School OPEB Trust	19,994,500	10,449,991	16,923,500	16,923,500	16,876,500	(47,000)	(0.28%)
Total Trust Funds	\$959,800,520	\$906,084,090	\$942,504,331	\$938,646,678	\$964,107,820	\$25,461,142	2.71%
TOTAL FIDUCIARY FUNDS	\$974,968,492	\$920,722,074	\$959,213,302	\$955,356,599	\$981,145,541	\$25,788,942	2.70%
TOTAL APPROPRIATED FUNDS	\$11,995,245,241	\$8,431,342,420	\$8,562,851,186	\$12,468,346,026	\$9,069,649,583	(\$3,398,696,443)	(27.26%)
Less: Internal Service Funds ⁴	(\$1,008,155,497)	(\$780,655,071)	(\$936,374,988)	(\$1,022,913,281)	(\$988,483,278)	\$34,430,003	(3.37%)
NET EXPENDITURES	\$10,987,089,744	\$7,650,687,349	\$7,626,476,198	\$11,445,432,745	\$8,081,166,305	(\$3,364,266,440)	(29.39%)

¹ 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.

² 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 the General Fund expenditures and associated revenues as all activity related to the agency is transferred to the new fund.

³ Pending School Board approval, FY 2023 expenditures for Fund S10000, Public School Operating, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the proposed Transfer Out from the General Fund to Fund S10000 and the Transfer In from the General Fund reflected in the School Board's Advertised Budget. Final adjustments will be reflected at the FY 2022 Carryover Review.

⁴ Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.