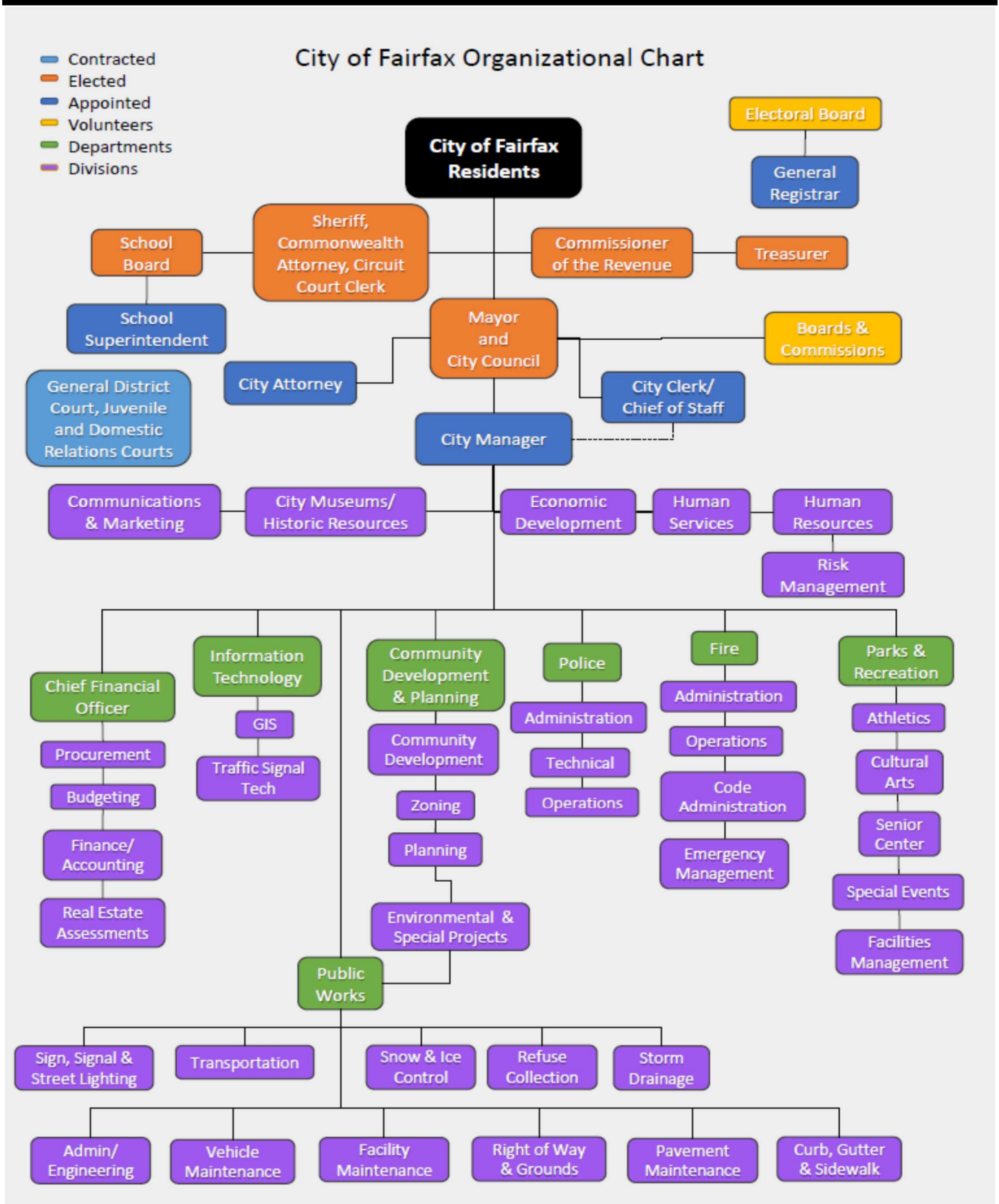


# BUDGET SUMMARY



FY 2022 Adopted Budget – City of Fairfax, Virginia

Summary of Permanent Employee Positions\*

Department	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Adopted
City Clerk	1.50	1.50	1.50	1.50
Electoral Board	3.00	3.00	3.00	3.00
City Manager	3.00	3.00	3.00	3.00
Human Resources	4.00	4.00	4.00	5.00
Communications & Marketing	2.00	2.00	2.00	2.00
Cable TV	2.00	2.00	2.00	2.00
Information Technology	10.00	10.00	10.00	10.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	12.75	12.75	12.75	13.00
Finance & Accounting	8.50	8.50	8.50	9.50
Real Estate Assessment	5.00	5.00	5.00	5.00
Treasurer	8.75	8.75	8.75	8.75
Commissioner of Revenue	9.00	9.00	9.00	9.00
Police Department	88.75	88.75	88.75	88.75
Fire & Rescue	83.00	82.00	83.00	83.00
Public Works	79.45	79.45	79.45	79.45
Human Services	1.00	1.00	1.00	1.00
Parks & Recreation	20.88	20.88	20.88	20.88
Historic Resources	3.95	3.95	3.95	3.95
Community Development & Planning	16.50	16.50	16.50	16.50
Economic Development	2.00	2.00	2.00	3.50
Education	1.85	1.85	1.85	2.50
<b>Total General Fund</b>	<b>367.88</b>	<b>366.88</b>	<b>367.88</b>	<b>372.28</b>
Wastewater Fund	8.15	8.15	8.15	9.15
Transit Fund	33.45	33.45	33.45	33.45
Stormwater Fund	0.70	0.70	0.70	1.70
<b>Total Enterprise Funds</b>	<b>42.30</b>	<b>42.30</b>	<b>42.30</b>	<b>44.30</b>
<b>Total All Funds</b>	<b>410.18</b>	<b>409.18</b>	<b>410.18</b>	<b>416.58</b>

\* Requested positions that were not funded are not included in this chart (9.0 FTE's)

**FY 2022 Adopted Budget – City of Fairfax, Virginia**

**City of Fairfax and Fairfax County Contracts**

<b>Contract</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Adopted</b>	<b>Variance to Budget \$</b>	<b>Variance to Budget %</b>
School Tuition Contract	\$ 50,662,894	\$ 51,345,927	\$ 52,245,927	\$ 53,480,000	\$ 2,134,073	4.16%
Library Services	867,277	971,424	913,016	925,000	(46,424)	-4.78%
Joint Court Service	318,346	366,901	366,901	400,064	33,163	9.04%
Juvenile and Domestic Court	594,237	711,649	710,968	830,874	119,225	16.75%
Commonwealth Attorney	121,632	142,089	142,089	156,298	14,209	10.00%
Court Services and Custody	1,209,109	1,309,612	1,307,621	1,436,373	126,761	9.68%
Fire and Rescue - Operations	185,659	172,000	172,000	172,000	-	0.00%
Refuse Disposal	422,853	384,400	384,400	400,000	15,600	4.06%
Extension - County Agent	28,112	40,662	40,662	40,000	(662)	-1.63%
Community Services Board	1,957,610	2,178,000	2,178,000	2,200,000	22,000	1.01%
Social Services	2,076,525	2,429,468	2,129,468	2,370,177	(59,291)	-2.44%
Health Services	1,376,041	1,624,719	1,543,343	1,663,478	38,759	2.39%
<b>Total</b>	<b>\$ 59,820,295</b>	<b>\$ 61,676,851</b>	<b>\$ 62,134,395</b>	<b>\$ 64,074,264</b>	<b>\$ 2,397,413</b>	<b>3.89%</b>

**Category Summary**

Education	50,662,894	51,345,927	52,245,927	53,480,000	2,134,073	4.16%
Non Education	9,157,401	10,330,924	9,888,468	10,594,264	263,340	2.55%
<b>Total</b>	<b>\$ 59,820,295</b>	<b>\$ 61,676,851</b>	<b>\$ 62,134,395</b>	<b>\$ 64,074,264</b>	<b>\$ 2,397,413</b>	<b>3.89%</b>

**FY 2022 Adopted Budget – City of Fairfax, Virginia**

**Combined Statement of Revenues and Expenditures - All Funds**

Category	General Fund	Capital Funds*	Wastewater Fund	Transit Fund	Total
<b>Revenues:</b>					
General Property Tax	\$ 89,390,362				\$ 89,390,362
Other Local Taxes	36,136,401				36,136,401
Licenses, Permits & Fees	1,507,432				1,507,432
Fines & Forfeitures	625,432				625,432
Use of Money & Property	3,043,000		35,000		3,078,000
Charges for Services	3,420,809		11,880,879	182,685	15,484,373
Miscellaneous Revenue	363,400				363,400
State and Federal Aid	13,710,887	7,932,887		1,478,000	23,121,774
Transfers from Other Funds		7,013,433		2,982,890	9,996,323
Other Funding Sources	1,066,282	1,277,500	-		2,343,782
Surplus/Appropriated Fund Balance	5,707,813				5,707,813
<b>Total Revenue</b>	<b>\$ 154,971,818</b>	<b>\$ 16,223,820</b>	<b>\$ 11,915,879</b>	<b>\$ 4,643,575</b>	<b>\$ 187,755,092</b>
<b>Expenditures:</b>					
Legislative	\$ 419,695				\$ 419,695
Judicial Administration	2,880,454				2,880,454
Electoral Board	490,365				490,365
General & Financial	11,314,001				11,314,001
Police Department	14,113,942				14,113,942
Fire & Rescue	15,171,773				15,171,773
Public Works	13,183,422				13,183,422
Human Services	7,692,828				7,692,828
Culture & Recreation	7,248,462				7,248,462
Community Development & Planning	3,129,558				3,129,558
Debt Service	1,132,484		1,364,469		2,496,953
Education	59,840,264				59,840,264
Interest & Uses - Capital Leases	5,176,686				5,176,686
Other Non-Departmental	(641,834)				(641,834)
Utility Service			4,377,697		4,377,697
Transit Service				4,735,376	4,735,376
Capital Projects	9,284,226	16,499,170	6,680,000		32,463,396
Transfer to Other Funds	4,535,492	(4,535,492)			-
<b>Total Expenditures</b>	<b>\$ 154,971,818</b>	<b>\$ 11,963,678</b>	<b>\$ 12,422,166</b>	<b>\$ 4,735,376</b>	<b>\$ 184,093,038</b>

**Notes:**

\* Capital Funds also includes the Cable Fund, Old Town Fund, Transportation Tax Fund, and Stormwater Fund

**FY 2022 Adopted Budget – City of Fairfax, Virginia**

Projected Fund / Cash Balance - All Funds				
	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Adopted
<b>General Fund</b>				
Beginning Fund Balance	\$ 17,841,003	\$ 18,171,497	\$ 17,917,998	\$ 23,075,235
Fund Balance Activity	-	1,072,858	-	5,707,813
Revenues - Non Fund Balance	143,404,472	134,566,882	147,656,997	149,264,005
Total Revenues	143,404,472	135,639,740	147,656,997	154,971,818
Expenditures	143,133,622	135,639,740	142,724,038	154,971,818
Encumbrances	(193,855)	195,000	224,278	-
Revenue Contingencies	-	(1,667,329)	-	-
Ending Fund Balance - Unassigned	\$ 17,917,998	\$ 15,626,310	\$ 23,075,235	\$ 17,367,422
<b>Wastewater Fund</b>				
Beginning Cash Balance	\$ 132,239	\$ 7,056,618	\$ 5,918,228	\$ 7,329,469
Revenues	10,788,511	15,077,953	14,487,215	11,915,879
Expenses	5,002,522	13,755,657	13,075,974	12,422,166
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 5,918,228	\$ 8,378,914	\$ 7,329,469	\$ 6,823,183
<b>Transit Fund</b>				
Beginning Cash Balance	\$ 758,654	\$ 260,399	\$ 582,489	\$ 91,801
Revenues	3,887,604	4,322,000	4,102,904	4,643,575
Expenses	4,063,769	4,545,759	4,593,592	4,735,376
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 582,489	\$ 36,640	\$ 91,801	\$ -
<b>Stormwater Fund</b>				
Beginning Cash Balance	\$ (348,449)	\$ 261,450	\$ -	\$ -
Revenues	2,153,472	1,842,460	2,139,249	2,005,408
Expenses	1,805,023	2,103,910	2,139,249	2,360,466
Less: Committed Fund Balance	2,172,371	-	-	355,058
Ending Cash Balance	\$ -	\$ -	\$ -	\$ -
<b>Old Town Fund</b>				
Beginning Fund Balance	\$ 155,777	\$ 187,330	\$ 225,308	\$ -
Revenues	141,077	-	-	-
Expenses	71,546	355,052	225,308	-
Adjustments for accrual activity	-	(167,722)	-	-
Ending Fund Balance	\$ 225,308	\$ -	\$ -	\$ -
<b>Transportation Tax Fund</b>				
Beginning Fund Balance	\$ 3,719,287	\$ 5,537,784	\$ 5,362,819	\$ 5,555,684
Revenues	4,682,955	4,152,866	5,003,192	4,832,524
Expenses	3,039,423	4,810,327	4,810,327	5,834,197
Ending Fund Balance	\$ 5,362,819	\$ 4,880,323	\$ 5,555,684	\$ 4,554,010
<b>Cable TV Fund</b>				
Beginning Fund Balance	\$ 759,232	\$ 751,732	\$ 892,380	\$ 928,380
Revenues	207,313	213,000	216,000	175,500
Expenses	74,165	180,000	180,000	150,000
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 892,380	\$ 784,732	\$ 928,380	\$ 953,880

## **Comments on Projected Fund Balance - All Funds**

### **General Fund:**

The City projects balanced budgets in the adopted FY 2022 budget, which is largely the result of revenues generated by the improvements in Real Estate values, Local Sales & Use Tax, Business & Occupational Licenses, Bank Franchise Tax and Meals Tax. Surplus unassigned fund balance in the amount of \$5,707,813 will be used in FY 2022 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2022 of \$17.4m (12.0% of General Fund revenues).

### **Water & Wastewater Funds:**

In FY 2008 and FY 2011, the City financed \$5.0m and \$24.0m respectively in bond financing for water and wastewater capital projects. The debt financing was structured to meet the City's water and wastewater capital needs and help grow cash reserves to industry recommended levels. After the sale of the City's water treatment plant and related assets to Loudoun Water in January 2014, the remaining balance due on the 2008 financing was paid off with a portion of the resulting proceeds. The remaining balance on the 2011 financing was refinanced and transferred to the Wastewater Fund as a revenue bond, supported by the cash flows of the Wastewater Fund.

In concert with the City's financial advisors, annual wastewater rate increases are recommended for the foreseeable future. As such, the FY 2021 Adopted budget included an 8% rate increase and the FY 2022 adopted budget includes a 6% rate increase for the Wastewater Fund. The Wastewater Fund rate increase is necessary due to additional costs associated with the City's mandated portion of capital improvements at the Noman M. Cole Jr., Pollution Control Plant (wastewater treatment facility) and improvement projects for the collection system as well as the other capital and operating costs.

City of Fairfax water customers became retail water customers of Fairfax Water in January 2014 when the City bought into Fairfax Water's system and sold its water utility assets to Fairfax Water and Loudoun Water; the City's Water Utility effectively ceased operations at that time and was not included in the FY 2016 budget and thereafter.

### **Transit Fund:**

This fund maintains a minimal cash balance. The transit system operates at a deficit, requiring transfers from the State and the Transportation Tax Fund.

### **Stormwater Fund:**

The FY 2022 adopted budget retains the FY 2021 adopted 3.0¢ rate (equivalent to approximately \$2.0m) on the real estate tax rate dedicated to fund stormwater projects. Expenditures of \$2.2m have been budgeted for improvements relating to stormwater infrastructure.

## Comments on Projected Fund Balance - All Funds (continued)

### Old Town Fund:

This fund was established to finance services and City initiated commercial projects in the Old Town District. The City Council established the Old Town Service District (OTSD) in 2000 which levies special assessment taxes against properties located in Old Town Fairfax. The original sunset date for the Old Town Service District was June 30, 2020; in May 2020 the City Council extended the special assessment to June 30, 2040. The FY 2022 adopted budget maintains the OTSD tax rate at zero as a result of the impact of the COVID19 pandemic on City businesses.

### Transportation Tax Fund:

The City Council established the Transportation Tax Fund as part of the FY 2010 Adopted Budget, which levied an additional 8 cents per \$100 of assessed value on all commercial and industrial properties, located in the City of Fairfax. During the FY 2011 budget process, this rate was reduced by 2.5 cents from 8 to 5.5 cents per \$100 of assessed value. The rate increased to 9.5¢ per \$100 of assessed value for FY 2017, 10.5¢ per \$100 of assessed value for FY 2018, 11.5¢ per \$100 of assessed value for FY 2019 and 12.5¢ of assessed value for FY 2020 (maximum allowed by state). For FY 2022 the adopted rate remains 12.5¢ per \$100 of assessed value. All residential properties including apartment buildings are excluded from this tax. By approving HB 3202 and HB 2479 the General Assembly authorized Northern Virginia Transportation Authority (NVTA) members to raise revenue, by enacting a local ordinance levying the additional commercial tax. The revenue collected by the jurisdiction imposing this tax and any fund balance carried forward is to be used solely for transportation projects.

HB 2313, as amended by the Governor went into effect July 1, 2013. The bill contains statewide and regional revenue components that provides roughly \$840 million annually for transportation funding, as well as a regional component for Northern Virginia which provides another \$300 - \$350 million annually.

The additional revenue generated for Northern Virginia results from the state imposing an additional state sales tax of 0.7%, \$20 million in state transportation funding, funding generated by taxes from users of I-81 and an additional state recordation fee equal to \$0.10 per \$100 of the value of the real property for which the deed, instrument, or writing is being recorded. The additional revenues are deposited into a Northern Virginia Transportation Authority Fund, with 30% of the funds being distributed to the member localities for use on transportation projects, and the remainder to be used for regional transportation projects. The 30% allocation will be distributed to the individual localities provided that locality imposes its commercial/industrial tax at the maximum rate of 12.5¢ per \$100 of assessed value (or dedicated an equal amount of revenue from an alternate source). In general, the revenue allocated to each jurisdiction may be used for (1) transportation projects which increase capacity and (2) costs related to transit (i.e. CUE expenses).



**FY 2022 Adopted Budget – City of Fairfax, Virginia**

**All Funds Summary - Revenues**

	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Adopted</b>
<b>General Fund Revenues</b>				
General Property Tax	\$ 83,579,781	\$ 87,086,057	\$ 87,223,400	\$ 89,390,362
Other Local Taxes	34,868,162	26,339,628	33,831,563	36,136,401
Licenses, Permits & Fees	1,339,208	1,750,555	1,697,744	1,507,432
Fines & Forfeitures	1,118,390	933,772	547,605	625,432
Use of Money & Property	3,312,576	2,603,480	2,343,000	3,043,000
Charges for Services	2,546,161	2,302,384	2,280,420	3,420,809
Miscellaneous Revenue	860,577	283,900	465,283	363,400
State and Federal Aid	14,279,715	12,093,682	18,208,684	13,710,887
Other Financing Sources	1,499,901	1,173,424	1,059,298	1,066,282
Fund Balance Activity	-	1,072,858	-	5,707,813
<b>Total General Fund Revenues</b>	<b>143,404,472</b>	<b>135,639,740</b>	<b>147,656,997</b>	<b>154,971,818</b>
<b>Wastewater</b>				
Operating Revenue	7,923,016	7,873,200	8,477,627	8,901,508
Availability Charges	2,688,417	1,552,625	1,278,588	2,979,371
Other Revenues	177,078	170,000	31,000	35,000
Other Financing Sources	-	5,482,128	4,700,000	-
<b>Total Wastewater</b>	<b>10,788,511</b>	<b>15,077,953</b>	<b>14,487,215</b>	<b>11,915,879</b>
<b>Transit</b>				
Daily Receipts	303,306	375,000	95,975	180,000
Miscellaneous	4,440	9,750	9,750	2,685
State Revenues (NVTC)	681,583	728,000	728,000	728,000
George Mason University	750,000	750,000	750,000	750,000
Transfers In	2,148,275	2,459,250	2,459,250	2,982,890
General Fund Support	-	-	59,929	-
<b>Total Transit</b>	<b>3,887,604</b>	<b>4,322,000</b>	<b>4,102,904</b>	<b>4,643,575</b>
<b>Other Funds</b>				
Stormwater Fund	2,153,472	1,842,461	2,139,249	2,005,409
Transportation Tax Fund	4,682,955	4,152,866	5,003,192	4,832,524
Old Town Fund	141,077	-	-	-
Cable Fund	207,313	213,000	216,000	175,500
Capital Fund (outside sources)	15,671,842	5,406,395	5,351,397	9,210,387
<b>Total Other Funds</b>	<b>22,856,659</b>	<b>11,614,721</b>	<b>12,709,837</b>	<b>16,223,820</b>
<b>Total Revenues</b>	<b>\$ 180,937,246</b>	<b>\$ 166,654,414</b>	<b>\$ 178,956,953</b>	<b>\$ 187,755,092</b>

Totals may vary due to immaterial rounding

**FY 2022 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Expenditures</b>				
	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Adopted</b>
<b>General Fund Expenditures</b>				
Legislative	\$ 440,073	\$ 398,333	\$ 399,865	\$ 419,695
Judicial Administration	2,288,539	2,550,871	2,584,424	2,880,454
Electoral Board	417,980	395,638	470,279	490,365
General & Financial	10,391,594	10,184,235	12,699,115	11,314,001
Police Department	12,967,500	13,530,468	13,644,645	14,113,942
Fire & Rescue	14,821,552	14,862,112	15,000,629	15,171,773
Public Works	12,689,998	11,767,179	12,282,262	13,183,422
Human Services	6,630,817	7,666,950	7,244,308	7,692,828
Culture & Recreation	6,261,100	4,528,522	4,796,246	7,248,462
Community Development & Planning	3,080,851	2,459,231	2,470,975	3,129,558
Debt Service	1,809,408	1,133,973	1,133,973	1,132,484
Education	57,721,736	58,251,971	59,002,609	59,840,264
Interest and Uses - Capital Leases	5,141,741	4,751,779	4,751,779	5,176,686
Other Non Departmental	186,760	(1,428,880)	(315,428)	(641,834)
Fund Transfers	8,283,972	4,587,358	6,558,358	13,819,718
<b>Total General Fund Expenditures</b>	<b>143,133,622</b>	<b>135,639,740</b>	<b>142,724,037</b>	<b>154,971,818</b>
<b>Wastewater</b>				
County Wastewater Contract	1,993,248	2,749,111	2,043,079	2,094,156
Capital Improvements	108,706	7,514,128	7,514,128	6,680,000
Line Maintenance	1,052,561	1,115,640	1,141,334	1,127,327
Administration & Engineering	1,063,084	919,774	920,429	1,156,214
Debt Service	784,923	1,457,004	1,457,004	1,364,469
<b>Total Wastewater</b>	<b>5,002,522</b>	<b>13,755,657</b>	<b>13,075,974</b>	<b>12,422,166</b>
<b>Transit</b>	<b>4,063,769</b>	<b>4,545,759</b>	<b>4,593,592</b>	<b>4,735,376</b>
<b>Other Funds</b>				
Stormwater Fund	1,805,023	2,103,910	2,139,249	2,360,466
Transportation Tax Fund	3,039,423	4,810,327	4,810,327	5,834,197
Old Town Fund	71,546	355,052	225,308	-
Cable Fund	74,165	180,000	180,000	150,000
Capital Funding (outside sources)	10,132,302	10,132,302	5,363,039	8,154,507
<b>Total Other Funds</b>	<b>15,122,459</b>	<b>17,581,591</b>	<b>12,717,923</b>	<b>16,499,170</b>
<b>Less Fund Transfers</b>	<b>(4,350,610)</b>	<b>(4,473,183)</b>	<b>(4,669,183)</b>	<b>(4,535,492)</b>
<b>Total Expenditures</b>	<b>\$ 162,971,762</b>	<b>\$ 167,049,564</b>	<b>\$ 168,442,344</b>	<b>\$ 184,093,038</b>

Totals may vary due to immaterial rounding

FY 2022 Adopted Budget – City of Fairfax, Virginia

General Fund - Summary of Revenues and Expenditures

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Adopted
<b>Revenues</b>				
General Property Tax	\$ 83,579,781	\$ 87,086,057	\$ 87,223,400	\$ 89,390,362
Other Local Taxes	34,868,162	26,339,628	33,831,563	36,136,401
Licenses, Permits & Fees	1,339,208	1,750,555	1,697,744	1,507,432
Fines & Forfeitures	1,118,390	933,772	547,605	625,432
Use of Money & Property	3,312,576	2,603,480	2,343,000	3,043,000
Charges for Services	2,546,161	2,302,384	2,280,420	3,420,809
Miscellaneous Revenue	860,577	283,900	465,283	363,400
State and Federal Aid	14,279,715	12,093,682	18,208,684	13,710,887
Other Financing Sources	1,499,901	1,173,424	1,059,298	1,066,282
Fund Balance Activity	-	1,072,858	-	5,707,813
<b>Total Revenues</b>	<b>\$ 143,404,472</b>	<b>\$ 135,639,740</b>	<b>\$ 147,656,997</b>	<b>\$ 154,971,818</b>
<b>Expenditures</b>				
Legislative	\$ 440,073	\$ 398,333	\$ 399,865	\$ 419,695
Judicial Administration	2,288,539	2,550,871	2,584,424	2,880,454
Electoral Board	417,980	395,638	470,279	490,365
General & Financial	10,391,594	10,184,235	12,699,115	11,314,001
Police Department	12,967,500	13,530,468	13,644,645	14,113,942
Fire & Rescue	14,821,552	14,862,112	15,000,629	15,171,773
Public Works	12,689,998	11,767,179	12,282,262	13,183,422
Human Services	6,630,817	7,666,950	7,244,308	7,692,828
Culture & Recreation	6,261,100	4,528,522	4,796,246	7,248,462
Community Development & Planning	3,080,851	2,459,231	2,470,975	3,129,558
Debt Service	1,809,408	1,133,973	1,133,973	1,132,484
Education	57,721,736	58,251,971	59,002,609	59,840,264
Interest and Uses - Capital Leases	5,141,741	4,751,779	4,751,779	5,176,686
Other Non Departmental	186,760	(1,428,880)	(315,428)	(641,834)
Transfer to CIP	3,933,362	114,175	1,889,175	9,284,226
Transfer to Stormwater	1,876,199	1,842,461	2,116,961	2,222,500
Transfer to Old Town Dist.	100,554	195,468	-	-
Transfer to Trans. R/E Tax Fund	2,373,857	2,435,254	2,443,254	2,312,992
Transfer to Wastewater Fund	-	-	49,039	-
Transfer to Transit Fund	-	-	59,929	-
<b>Total Expenditures</b>	<b>\$ 143,133,622</b>	<b>\$ 135,639,740</b>	<b>\$ 142,724,037</b>	<b>\$ 154,971,818</b>

**FY 2022 Adopted Budget – City of Fairfax, Virginia**

**City of Fairfax, Virginia - General Fund Budget Review by Category**

	<b>FY 2020 Actual</b>	<b>FY 2021 Budget</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Adopted</b>
<b>Revenues</b>				
Real Estate Revenues	\$ 71,366,837	\$ 74,390,706	\$ 75,008,049	\$ 76,370,362
Personal Property	12,212,945	12,695,351	12,215,351	13,020,000
Other Local Taxes	34,868,162	26,339,628	33,831,563	36,136,401
Licenses, Permits, and Fees	1,339,208	1,750,555	1,697,744	1,507,432
Fines and Forfeitures	1,118,390	933,772	547,605	625,432
Use of Money and Property	3,312,576	2,603,480	2,343,000	3,043,000
Charges for Services	2,546,161	2,302,384	2,280,420	3,420,809
Miscellaneous Revenue	860,577	283,900	465,283	363,400
State Revenue	13,261,041	11,819,175	13,657,552	13,480,331
Federal Revenue	1,018,674	274,507	4,551,132	230,556
Other Financing Sources	1,499,901	1,173,424	1,059,298	1,066,282
Fund Balance Activity	-	1,072,858	-	5,707,813
<b>Total Revenues</b>	<b>\$ 143,404,472</b>	<b>\$ 135,639,740</b>	<b>\$ 147,656,997</b>	<b>\$ 154,971,818</b>
<b>Expenditures</b>				
Compensation	\$ 34,753,470	\$ 32,171,840	\$ 34,100,343	\$ 35,749,697
Fringe Benefits	14,842,781	15,908,937	15,948,906	16,885,311
Non Education County Contracts	9,157,401	10,330,924	9,735,483	10,594,264
Transfer to Other Funds (Storm, DT, Trans Tax)	4,350,610	4,473,183	4,669,183	4,535,492
Senior Tax Relief	946,387	1,004,900	965,315	994,274
Education:				
Tuition Contract	50,662,894	51,345,927	52,245,927	53,480,000
School Debt Service	5,466,541	5,276,301	5,276,301	4,658,470
School Capital Lease	561,934	561,388	561,388	566,714
General Debt Service	1,809,408	1,133,973	1,133,973	1,132,484
General Capital Lease	5,141,741	4,751,779	4,751,779	5,176,686
Capital Budget - GF Transfer	3,933,362	114,175	1,889,175	9,284,226
Other (Contracts, Fuels, Utilities, Supplies, etc.)	11,507,093	8,566,414	11,446,266	11,914,199
<b>Total Expenditures</b>	<b>\$ 143,133,622</b>	<b>\$ 135,639,740</b>	<b>\$ 142,724,038</b>	<b>\$ 154,971,818</b>
<b>Surplus / (Deficit)</b>	<b>\$ 270,850</b>	<b>\$ -</b>	<b>\$ 4,932,959</b>	<b>\$ -</b>

## FY 2022 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Adopted	Variance to Budget \$	Variance to Budget %
<b>Legislative</b>						
City Council	\$ 191,638	\$ 197,016	\$ 197,016	\$ 201,977	\$ 4,961	2.52%
City Clerk	<u>248,435</u>	<u>201,317</u>	<u>202,849</u>	<u>217,719</u>	<u>16,402</u>	<u>8.15%</u>
<b>Total Legislative</b>	<b>\$ 440,073</b>	<b>\$ 398,333</b>	<b>\$ 399,865</b>	<b>\$ 419,695</b>	<b>\$ 21,363</b>	<b>5.36%</b>
<b>Judicial Administration</b>						
General District Court	\$ 45,216	\$ 20,620	\$ 56,845	\$ 56,845	\$ 36,225	175.68%
Joint Court Service	318,346	366,901	366,901	400,064	33,163	9.04%
Juvenile & Domestic Court	594,237	711,649	710,968	830,874	119,225	16.75%
Commonwealth Attorney	121,632	142,089	142,089	156,298	14,209	10.00%
Court Services & Custody	<u>1,209,109</u>	<u>1,309,612</u>	<u>1,307,621</u>	<u>1,436,373</u>	<u>126,761</u>	<u>9.68%</u>
<b>Total Judicial Administration</b>	<b>\$ 2,288,539</b>	<b>\$ 2,550,871</b>	<b>\$ 2,584,424</b>	<b>\$ 2,880,454</b>	<b>\$ 329,583</b>	<b>12.92%</b>
<b>Electoral Board</b>						
<b>Electoral Board</b>	<b>\$ 417,980</b>	<b>\$ 395,638</b>	<b>\$ 470,279</b>	<b>\$ 490,365</b>	<b>\$ 94,727</b>	<b>23.94%</b>
<b>General &amp; Financial</b>						
City Manager	\$ 637,216	\$ 581,830	\$ 820,209	\$ 673,805	\$ 91,976	15.81%
Economic Development	721,981	792,872	2,516,997	1,107,957	315,085	39.74%
City Attorney	485,575	529,000	529,000	568,200	39,200	7.41%
Public Audit of Accounts	83,950	86,466	86,466	89,051	2,585	2.99%
Human Resources	864,971	858,804	868,772	1,050,061	191,256	22.27%
Communications & Marketing	244,084	400,189	394,916	423,855	23,666	5.91%
Cable TV	321,668	301,710	302,967	324,872	23,162	7.68%
Risk Management	430,647	338,772	345,379	368,376	29,604	8.74%
Telephone	73,320	80,532	80,532	80,532	-	0.00%
Information Technology	2,304,820	1,691,799	2,198,208	1,751,212	59,414	3.51%
Printing & Office Supplies	237,351	273,569	280,873	265,092	(8,477)	-3.10%
Fleet Maintenance	-	-	-	-	-	0.00%
Finance	960,025	1,080,668	1,100,168	1,319,300	238,632	22.08%
Real Estate	670,560	701,385	706,452	744,902	43,517	6.20%
Treasurer	992,086	1,042,739	1,049,277	1,078,982	36,243	3.48%
Commissioner of Revenue	1,196,504	1,223,475	1,231,399	1,237,804	14,329	1.17%
Retirement Expenses	140,826	200,425	187,500	210,000	9,575	4.78%
Pool Maintenance	<u>26,011</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>0.00%</u>
<b>Total General and Financial</b>	<b>\$ 10,391,594</b>	<b>\$ 10,184,235</b>	<b>\$ 12,699,115</b>	<b>\$ 11,314,001</b>	<b>\$ 1,129,766</b>	<b>11.09%</b>
<b>Police</b>						
Police Administration	\$ 1,511,810	\$ 1,652,737	\$ 1,661,272	\$ 1,649,678	\$ (3,059)	-0.19%
Technical Services	4,578,497	4,517,852	4,546,985	4,690,040	172,188	3.81%
Field Operations	<u>6,877,193</u>	<u>7,359,879</u>	<u>7,436,388</u>	<u>7,774,224</u>	<u>414,345</u>	<u>5.63%</u>
<b>Total Police</b>	<b>\$ 12,967,500</b>	<b>\$ 13,530,468</b>	<b>\$ 13,644,645</b>	<b>\$ 14,113,942</b>	<b>\$ 583,474</b>	<b>4.31%</b>

## FY 2022 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Adopted	Variance to Budget \$	Variance to Budget %
<b>Fire &amp; Rescue</b>						
Administration	\$ 1,571,655	\$ 1,731,598	\$ 1,737,929	\$ 1,788,120	\$ 56,522	3.26%
Fire Operations	11,370,316	11,247,224	11,345,202	11,273,461	26,237	0.23%
Code Administration	<u>1,879,580</u>	<u>1,883,290</u>	<u>1,917,498</u>	<u>2,110,192</u>	<u>226,902</u>	<u>12.05%</u>
<b>Total Fire &amp; Rescue</b>	<b>\$ 14,821,552</b>	<b>\$ 14,862,112</b>	<b>\$ 15,000,629</b>	<b>\$ 15,171,773</b>	<b>\$ 309,661</b>	<b>2.08%</b>
<b>Public Works</b>						
Asphalt & Concrete Maint.	\$ 2,215,516	\$ 2,106,784	\$ 2,140,541	\$ 2,425,601	\$ 318,817	15.13%
Snow Removal	251,506	320,464	320,464	396,503	76,039	23.73%
Storm Drainage	911,752	969,812	975,958	959,967	(9,845)	-1.02%
Signs, Signal, and Lighting	2,156,802	1,914,284	1,929,664	2,346,352	432,068	22.57%
Refuse Collection	3,064,132	2,928,132	2,958,439	2,979,083	50,951	1.74%
Facility Maintenance	1,784,661	1,437,304	1,770,587	1,728,230	290,925	20.24%
R.O.W. & Grounds	1,057,015	1,184,694	1,199,106	1,276,618	91,924	7.76%
Administration	<u>1,248,616</u>	<u>905,705</u>	<u>987,503</u>	<u>1,071,069</u>	<u>165,364</u>	<u>18.26%</u>
<b>Total Public Works</b>	<b>\$ 12,689,998</b>	<b>\$ 11,767,179</b>	<b>\$ 12,282,262</b>	<b>\$ 13,183,422</b>	<b>\$ 1,416,243</b>	<b>12.04%</b>
<b>Human Services</b>						
Health Department	\$ 1,376,041	\$ 1,624,719	\$ 1,543,343	\$ 1,663,478	\$ 38,759	2.39%
Commission for Women	322	712	712	2,350	1,638	230.06%
Community Services Board	1,957,610	2,178,000	2,178,000	2,200,000	22,000	1.01%
Tax Relief	946,387	1,004,900	965,315	994,274	(10,626)	-1.06%
Human Services Administration	193,407	210,999	212,303	245,060	34,061	16.14%
Social Services	2,128,938	2,606,958	2,306,958	2,547,667	(59,291)	-2.27%
County Agent	<u>28,112</u>	<u>40,662</u>	<u>37,677</u>	<u>40,000</u>	<u>(662)</u>	<u>-1.63%</u>
<b>Total Human Services</b>	<b>\$ 6,630,817</b>	<b>\$ 7,666,950</b>	<b>\$ 7,244,308</b>	<b>\$ 7,692,828</b>	<b>\$ 25,878</b>	<b>0.34%</b>
<b>Culture and Recreation</b>						
Administration	\$ 2,121,648	\$ 1,133,369	\$ 1,158,478	\$ 2,561,528	\$ 1,428,159	126.01%
Special Events	772,170	245,556	249,885	816,226	570,670	232.40%
Facilities	584,240	268,551	517,147	652,098	383,547	142.82%
Park/Ballfield Maintenance	1,411,937	1,270,048	1,297,464	1,501,113	231,065	18.19%
Library	867,277	971,424	913,016	925,000	(46,424)	-4.78%
Historic Resources	<u>503,828</u>	<u>639,574</u>	<u>660,256</u>	<u>792,497</u>	<u>152,923</u>	<u>23.91%</u>
<b>Total Culture and Recreation</b>	<b>\$ 6,261,100</b>	<b>\$ 4,528,522</b>	<b>\$ 4,796,246</b>	<b>\$ 7,248,462</b>	<b>\$ 2,719,940</b>	<b>60.06%</b>
<b>Community Development and Planning</b>						
Planning & Design Review	\$ 1,974,519	\$ 1,476,171	\$ 1,482,497	\$ 1,933,352	\$ 457,181	30.97%
Zoning Administration	<u>1,106,332</u>	<u>983,060</u>	<u>988,478</u>	<u>1,196,206</u>	<u>213,146</u>	<u>21.68%</u>
<b>Total CD &amp; P</b>	<b>\$ 3,080,851</b>	<b>\$ 2,459,231</b>	<b>\$ 2,470,975</b>	<b>\$ 3,129,558</b>	<b>\$ 670,327</b>	<b>27.26%</b>

**FY 2022 Adopted Budget – City of Fairfax, Virginia**

**General Fund Expenditure Summary by Cost Center**

Agency Title	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Adopted	Variance to Budget \$	Variance to Budget %
<b>Education</b>						
School Board	\$ 1,010,367	\$ 1,048,355	\$ 898,993	\$ 1,115,080	\$ 66,724	6.36%
Tuition	50,662,894	51,345,927	52,245,927	53,480,000	2,134,073	4.16%
Capital Outlay	20,000	20,000	20,000	20,000	-	0.00%
School - Interest on Leases	86,664	76,439	76,439	65,974	(10,465)	-13.69%
School - Uses from Leases	475,270	484,949	484,949	500,740	15,791	3.26%
School Debt Service	5,466,541	5,276,301	5,276,301	4,658,470	(617,831)	-11.71%
<b>Total Education</b>	<b>\$ 57,721,736</b>	<b>\$ 58,251,971</b>	<b>\$ 59,002,609</b>	<b>\$ 59,840,264</b>	<b>\$ 1,588,293</b>	<b>2.73%</b>
<b>Debt Service</b>						
<b>General Debt Service</b>	<b>\$ 1,809,408</b>	<b>\$ 1,133,973</b>	<b>\$ 1,133,973</b>	<b>\$ 1,132,484</b>	<b>\$ (1,489)</b>	<b>-0.13%</b>
<b>Non-Departmental</b>						
Interest on Leases	\$ 1,677,998	\$ 1,500,318	\$ 1,500,318	\$ 1,500,047	\$ (271)	-0.02%
Uses From Leases	3,463,742	3,251,461	3,251,461	3,676,640	425,179	13.08%
Regional Agencies	186,760	196,098	196,098	193,247	(2,851)	-1.45%
Salary Vacancy	-	(1,164,541)	98,365	(703,833)	460,709	39.56%
Reserve / Budget Cut	-	(460,437)	(609,891)	(131,248)	329,189	71.49%
Capital Budget	3,933,362	114,175	1,889,175	9,284,226	9,170,051	8031.58%
Transfer to Other Funds	4,350,610	4,473,183	4,669,183	4,535,492	62,310	1.39%
<b>Total Non-Departmental</b>	<b>\$ 13,612,473</b>	<b>\$ 7,910,256</b>	<b>\$ 10,994,708</b>	<b>\$ 18,354,571</b>	<b>\$ 10,444,315</b>	<b>132.04%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 143,133,622</b>	<b>\$ 135,639,740</b>	<b>\$ 142,724,037</b>	<b>\$ 154,971,818</b>	<b>\$ 19,332,078</b>	<b>14.25%</b>

**FY 2022 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Revenues by Category**

Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	2020 Actual	2021 Estimate	2022 Adopted
<b>Real Estate</b>	\$ 57,072,395	\$ 59,505,606	\$ 61,441,513	\$ 64,699,575	\$ 66,790,301	\$ 67,892,659	\$ 69,783,177	\$ 71,378,885	\$ 75,008,049	\$ 76,370,362
<b>Personal Property</b>	10,377,334	10,243,702	10,171,214	10,777,155	11,447,025	11,511,625	11,524,614	12,200,896	12,215,351	13,020,000
<b>Sales Tax</b>	10,263,955	11,580,673	11,181,816	11,283,271	11,276,435	11,721,703	11,836,812	11,790,794	12,287,759	12,524,180
<b>BPOL</b>	8,932,634	8,709,712	8,740,824	8,838,556	8,698,368	8,745,395	9,344,777	9,249,810	7,987,673	9,344,777
<b>Meals Tax</b>	5,553,975	5,703,399	5,771,329	5,918,534	5,972,064	5,967,535	6,374,777	5,501,543	5,084,006	5,592,406
<b>Other Local Taxes</b>	8,384,251	8,375,385	8,543,760	8,511,155	8,563,296	8,827,582	8,800,615	8,326,016	8,472,125	8,675,038
<b>Licenses, Permits, and Fees</b>	1,408,601	1,434,496	1,300,349	1,341,098	1,427,234	1,678,675	1,368,526	1,339,208	1,697,744	1,507,432
<b>Fines &amp; Forfeitures</b>	1,148,262	1,113,719	1,233,802	1,232,773	1,344,266	1,408,265	1,312,019	1,118,390	547,605	625,432
<b>Use of Money &amp; Property</b>	2,162,378	2,696,575	2,725,994	2,661,993	2,460,115	2,741,250	3,614,464	3,312,576	2,343,000	3,043,000
<b>Charges for Services</b>	3,249,168	3,049,479	3,304,373	3,387,913	3,388,964	3,744,262	3,943,282	2,546,161	2,280,420	3,420,809
<b>Intergovernmental</b>	11,318,838	11,480,641	11,854,303	12,101,966	12,927,118	13,382,207	13,272,473	14,279,715	18,208,684	13,710,887
<b>Other Financing Sources / Misc.</b>	1,152,263	1,043,308	1,460,877	1,741,602	1,222,088	1,449,854	1,595,248	2,360,478	1,524,581	1,429,682
<b>Fund Balance Activity</b>	-	1,260,278	1,164,306	-	-	-	-	-	-	5,707,813
<b>Total Revenue</b>	<b>\$121,024,054</b>	<b>\$126,196,973</b>	<b>\$128,894,460</b>	<b>\$132,495,591</b>	<b>\$ 135,517,274</b>	<b>\$139,071,012</b>	<b>\$142,770,784</b>	<b>\$143,404,472</b>	<b>\$147,656,997</b>	<b>\$154,971,818</b>



**FY 2022 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Expenditures by Department**

Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Adopted
Legislative	\$ 173,874	\$ 224,144	\$ 230,344	\$ 253,490	\$ 245,332	\$ 322,224	\$ 350,553	\$ 440,073	\$ 399,865	\$ 419,695
Judicial Administration	2,002,629	2,063,179	2,523,536	2,619,067	2,760,268	2,849,197	2,312,434	2,288,539	2,584,424	2,880,454
Electoral	153,764	219,437	223,474	218,114	262,843	291,973	280,702	417,980	470,279	490,365
General Government	6,691,588	6,772,441	6,783,080	8,401,562	8,827,143	9,773,569	10,207,745	10,391,594	12,699,115	11,314,001
Police	10,802,452	11,219,396	12,116,608	11,894,981	11,479,277	11,917,359	12,517,419	12,967,500	13,644,645	14,113,942
Fire	11,425,326	11,886,181	13,130,471	13,430,593	13,280,819	13,834,689	14,105,698	14,821,552	15,000,629	15,171,773
Public Works	10,615,805	11,135,575	11,662,603	12,028,378	11,554,148	12,213,709	12,047,712	12,689,998	12,282,262	13,183,422
Human Services	4,757,820	5,139,750	5,243,811	5,541,941	5,794,872	6,428,426	6,698,873	6,630,817	7,244,308	7,692,828
Culture and Recreation	5,053,562	5,186,835	5,469,026	5,981,666	6,241,211	6,427,355	6,788,257	6,261,100	4,796,246	7,248,462
Planning & Development	2,012,348	1,864,014	1,926,060	2,127,517	2,132,379	2,393,712	2,478,053	3,080,851	2,470,975	3,129,558
Education	48,908,083	51,262,702	52,628,494	53,813,860	52,940,376	54,473,906	55,127,847	57,721,736	59,002,609	59,840,264
Transfer to Other Funds	5,230,436	4,834,425	7,645,848	6,908,270	8,912,947	11,586,202	11,839,807	8,283,972	6,558,358	13,819,718
Other	7,724,731	7,473,292	6,613,618	5,675,021	6,593,584	6,407,686	7,257,868	7,137,909	5,570,324	5,667,337
<b>Total Expenditures</b>	<b>\$ 115,552,418</b>	<b>\$ 119,281,371</b>	<b>\$ 126,196,973</b>	<b>\$ 128,894,460</b>	<b>\$ 131,025,199</b>	<b>\$ 138,920,007</b>	<b>\$ 142,012,968</b>	<b>\$ 143,133,622</b>	<b>\$ 142,724,037</b>	<b>\$ 154,971,818</b>

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