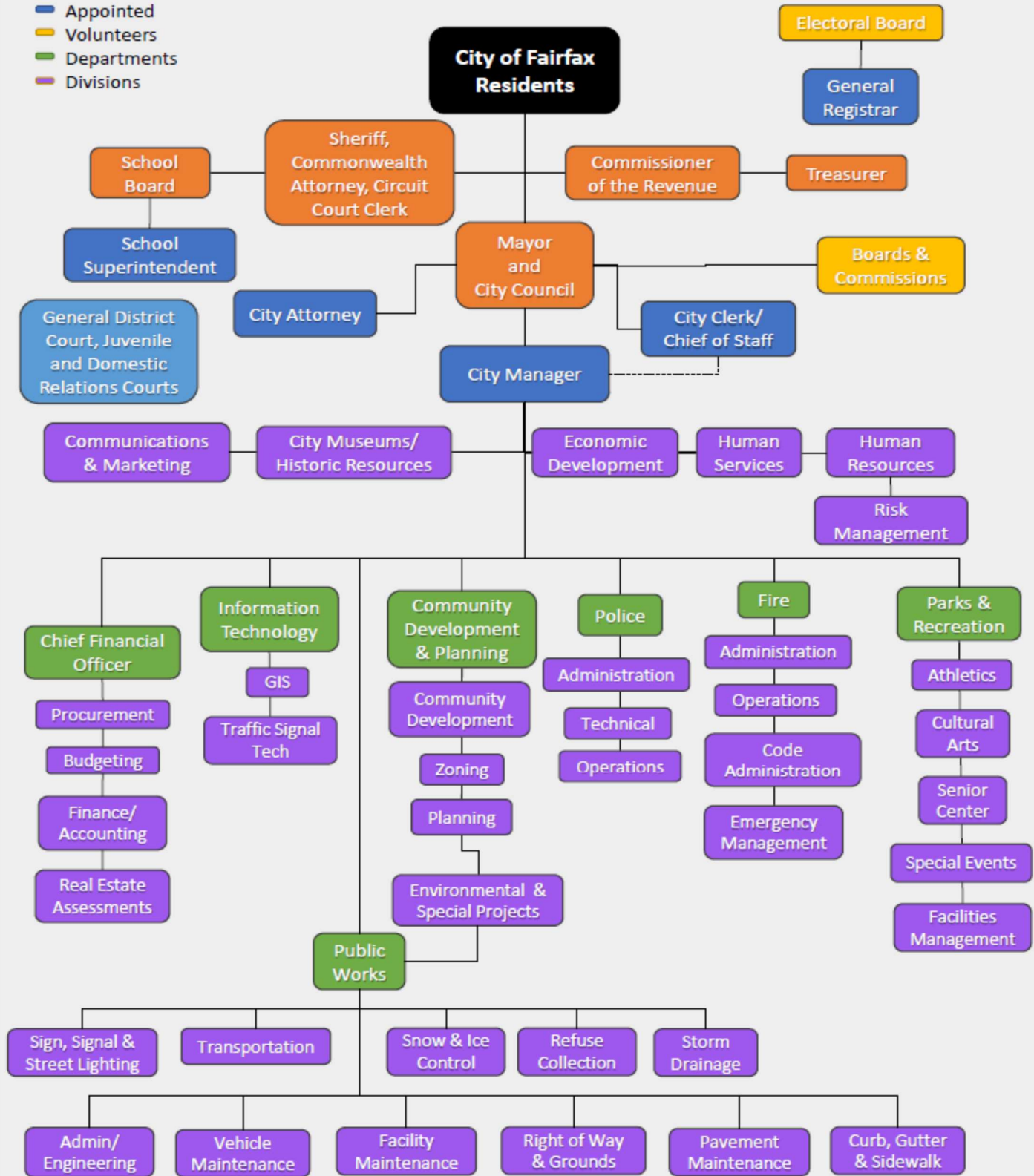


BUDGET SUMMARY

City of Fairfax Organizational Chart

- Contracted
- Elected
- Appointed
- Volunteers
- Departments
- Divisions



FY 2023 Adopted Budget – City of Fairfax, Virginia

Summary of Permanent Employee Positions

Department	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 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	5.00	5.00	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	11.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	12.75	13.00	13.00	14.00
Finance & Accounting	8.50	9.50	9.50	10.50
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	84.00	84.00	85.50
Public Works	79.45	79.45	79.45	73.70
Human Services	1.00	1.00	1.00	1.75
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	3.50	3.50	4.50
Education	1.85	2.50	2.50	2.50
Total General Fund	367.88	373.28	373.28	373.78
Wastewater Fund	8.15	8.15	8.15	9.40
Transit Fund	33.45	33.45	33.45	33.70
Stormwater Fund	0.70	1.70	1.70	0.00
Stormwater Utility Fund	0.00	0.00	0.00	14.60
Total Enterprise Funds	42.30	43.30	43.30	57.70
Total All Funds	410.18	416.58	416.58	431.48

FY 2023 Adopted Budget – City of Fairfax, Virginia

City of Fairfax and Fairfax County Contracts

Contract	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted	Variance to Budget \$	Variance to Budget %
School Tuition Contract	\$ 49,796,169	\$ 53,480,000	\$ 52,029,746	\$ 53,480,000	\$ -	0.00%
Library Services	846,901	925,000	960,396	975,000	50,000	5.41%
Joint Court Service	296,989	400,064	345,513	355,000	(45,064)	-11.26%
Juvenile and Domestic Court	486,387	830,874	546,317	600,225	(230,649)	-27.76%
Commonwealth Attorney	147,705	156,298	273,956	278,000	121,702	77.87%
Court Services and Custody	1,058,137	1,436,373	810,782	875,700	(560,673)	-39.03%
Fire and Rescue - Operations	184,097	172,000	172,000	172,000	-	0.00%
Refuse Disposal	461,124	400,000	475,000	475,000	75,000	18.75%
Extension - County Agent	28,438	40,000	40,662	45,000	5,000	12.50%
Community Services Board	2,218,098	2,200,000	2,343,814	2,479,063	279,063	12.68%
Social Services	2,131,601	2,370,177	2,484,840	3,074,861	704,684	29.73%
Health Services	1,074,660	1,663,478	1,842,535	1,900,000	236,522	14.22%
Total	\$ 58,730,306	\$ 64,074,264	\$ 62,325,561	\$ 64,709,849	\$ 635,585	0.99%

Category Summary

Education	49,796,169	53,480,000	52,029,746	53,480,000	-	0.00%
Non Education	8,934,137	10,594,264	10,295,815	11,229,849	635,585	6.00%
Total	\$ 58,730,306	\$ 64,074,264	\$ 62,325,561	\$ 64,709,849	\$ 635,585	0.99%

FY 2023 Adopted Budget – City of Fairfax, Virginia

Combined Statement of Revenues and Expenditures - All Funds

Category	General Fund	Capital Funds*	ARPA Fund	Stormwater Utility Fund	Wastewater Fund	Transit Fund	Total
Revenues:							
General Property Tax	\$ 91,281,878						\$ 91,281,878
Other Local Taxes	39,919,645						39,919,645
Licenses, Permits & Fees	1,729,354						1,729,354
Fines & Forfeitures	1,075,352						1,075,352
Use of Money & Property	3,134,000			1,775,000	35,000		4,944,000
Charges for Services	3,459,149			2,718,634	11,433,229	320	17,611,332
Miscellaneous Revenue	313,400						313,400
State and Federal Aid	17,307,881	14,957,055	14,792,760	1,065,811		1,478,000	49,601,507
Transfers from Other Funds	1,055,000	7,080,287				3,542,101	11,677,388
Other Funding Sources	1,096,000				6,331,000		7,427,000
Surplus/Appropriated Fund Balance	1,786,086						1,786,086
Total Revenue	\$ 162,157,745	\$ 22,037,342	\$ 14,792,760	\$ 5,559,445	\$ 17,799,229	\$ 5,020,421	\$ 227,366,942
Less Transfers	3,583,791	1,065,811				3,542,101	8,191,703
Adjusted Revenue	\$ 158,573,954	\$ 20,971,531	\$ 14,792,760	\$ 5,559,445	\$ 17,799,229	\$ 1,478,320	\$ 219,175,239
Expenditures:							
Legislative	\$ 470,978						\$ 470,978
Judicial Administration	2,164,045						2,164,045
Electoral Board	543,152						543,152
General & Financial	13,379,200						13,379,200
Police Department	14,677,852						14,677,852
Fire & Rescue	16,111,122						16,111,122
Public Works	13,282,195						13,282,195
Human Services	9,369,479						9,369,479
Culture & Recreation	7,803,838						7,803,838
Community Development & Planning	2,990,691						2,990,691
Debt Service	1,130,955				1,362,950		2,493,905
Education	59,811,295						59,811,295
Interest & Uses - Capital Leases	5,174,702						5,174,702
Other Non-Departmental	(411,893)						(411,893)
Utility Service	-			2,745,188	4,550,072		7,295,261
Transit Service	-					5,018,982	5,018,982
Capital Projects	13,079,791	13,868,659	-	2,814,257	8,468,000		38,230,707
Transfer to Other Funds	2,580,343	(19,912,687)	12,835,000				(4,497,344)
Total Expenditures	\$ 162,157,745	\$ (6,044,028)	\$ 12,835,000	\$ 5,559,445	\$ 14,381,022	\$ 5,018,982	\$ 193,908,167

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

FY 2023 Adopted Budget – City of Fairfax, Virginia

Projected Fund / Cash Balance - All Funds

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted
General Fund				
Beginning Fund Balance	\$ 17,917,998	\$ 23,075,235	\$ 28,817,189	\$ 25,416,123
Fund Balance Activity	-	5,707,813	3,401,066	1,786,086
Revenues - Non Fund Balance	149,416,576	149,264,006	153,422,734	160,371,659
Total Revenues	149,416,576	154,971,819	156,823,800	162,157,745
Expenditures	138,221,626	154,971,819	156,823,800	162,157,745
Encumbrances	(295,759)	-	-	-
Revenue Contingencies	-	-	-	-
Ending Fund Balance - Unassigned	\$ 28,817,189	\$ 17,367,422	\$ 25,416,123	\$ 23,630,037
Wastewater Fund				
Beginning Cash Balance	\$ 2,436,954	\$ 7,329,468	\$ 4,117,293	\$ 5,752,913
Revenues	8,614,227	11,915,879	14,090,701	17,799,229
Expenses	5,132,953	12,422,164	12,455,081	14,381,022
Adjustments for accrual activity	(1,800,935)	-	-	-
Ending Cash Balance	\$ 4,117,293	\$ 6,823,183	\$ 5,752,913	\$ 9,171,120
Stormwater Utility Fund				
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ -
Revenues	-	-	-	5,559,445
Expenses	-	-	-	5,559,445
Less: Committed Fund Balance	-	-	-	-
Ending Cash Balance	\$ -	\$ -	\$ -	\$ -
Transit Fund				
Beginning Cash Balance	\$ 582,489	\$ 91,800	\$ -	\$ -
Revenues	4,035,265	4,643,575	4,743,839	5,020,421
Expenses	4,423,111	4,735,375	4,743,839	5,018,982
Adjustments for accrual activity	(194,643)	-	-	-
Ending Cash Balance	\$ -	\$ -	\$ -	\$ 1,439
ARPA Fund				
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ 818,960
Revenues	-	-	14,792,760	14,792,760
Expenses	-	-	13,973,800	12,835,000
Ending Cash Balance	\$ -	\$ -	\$ 818,960	\$ 2,776,720
Stormwater Fund				
Beginning Cash Balance	\$ 2,186,761	\$ -	\$ -	\$ -
Revenues	2,088,278	2,005,409	1,188,964	-
Expenses	1,904,526	2,360,466	1,188,964	-
Less: Committed Fund Balance	-	355,057	-	-
Ending Cash Balance	\$ 2,370,513	\$ -	\$ -	\$ -
Old Town Fund				
Beginning Fund Balance	\$ 225,308	\$ -	\$ 312,565	\$ 334,688
Revenues	227,995	-	87,123	1,531,347
Expenses	140,738	-	65,000	1,415,000
Adjustments for accrual activity	-	-	-	-
Ending Fund Balance	\$ 312,565	\$ -	\$ 334,688	\$ 451,035
Transportation Tax Fund				
Beginning Fund Balance	\$ 5,362,819	\$ 5,555,684	\$ 5,353,955	\$ 5,123,607
Revenues	5,084,951	4,832,524	5,279,113	5,383,940
Expenses	5,093,815	5,834,197	5,509,461	4,903,705
Ending Fund Balance	\$ 5,353,955	\$ 4,554,011	\$ 5,123,607	\$ 5,603,841
Cable TV Fund				
Beginning Fund Balance	\$ 892,380	\$ 928,380	\$ 895,288	\$ 972,788
Revenues	189,008	175,500	227,500	165,000
Expenses	186,100	150,000	150,000	135,000
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 895,288	\$ 953,880	\$ 972,788	\$ 1,002,788

Comments on Projected Fund Balance - All Funds

General Fund:

The City projects balanced budgets in the adopted FY 2023 budget, which is largely the result of revenues generated by the improvements in Real Estate values, Personal Property Tax, Local Sales & Use Tax, Recordation and Meals Tax. Surplus unassigned fund balance in the amount of \$1,786,086 will be used in FY 2023 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2023 of \$23.6m (15.0% 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 2022 adopted budget included a 6% rate increase and the FY 2023 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 Utility Fund:

The Stormwater Utility Fund is effective July 1, 2022 and is supported by customer fees that are based on the amount of impervious surface on each parcel. It replaces the previous Stormwater Fund which was supported by a dedication of the real estate tax rate (\$0.03 in FY22).

The FY 2023 adopted budget recommends expenditures of \$5.5m 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 2023 adopted budget sets the OTSD rate at 4¢ per \$100 of assessed value.

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 2023 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).

American Rescue Plan Act (ARPA):

The American Rescue Plan Act (ARPA) of 2021 is a \$1.9 trillion economic stimulus bill signed into law on March 11, 2021 in response to the COVID-19 pandemic. ARPA funding includes \$350 billion in assistance to state and local governments. Payments to local governments were scheduled to be made in two tranches. The first half was paid shortly after ARPA was enacted (June/July 2021) and the second half will be allocated a year later. The City expects to receive a total of approximately \$29.6 million (\$24.8 million from the state and \$4.8 million directly from the US Treasury) in ARPA funding. The first half of about \$14.8 million was received in July 2021 and the second half is anticipated for receipt in July 2022.

FY 2023 Adopted Budget – City of Fairfax, Virginia

All Funds Summary - Revenues

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted
General Fund Revenues				
General Property Tax	\$ 86,816,773	\$ 89,390,363	\$ 89,490,934	\$ 91,281,878
Other Local Taxes	35,487,137	36,136,401	38,851,755	39,919,645
Licenses, Permits & Fees	1,960,625	1,507,432	1,707,432	1,729,354
Fines & Forfeitures	663,424	625,432	800,432	1,075,352
Use of Money & Property	2,583,215	3,043,000	2,944,000	3,134,000
Charges for Services	2,228,406	3,420,809	2,979,309	3,459,149
Miscellaneous Revenue	665,356	363,400	395,226	313,400
State and Federal Aid	17,952,880	13,710,887	14,217,250	17,307,881
Other Financing Sources	1,058,760	1,066,282	2,036,396	2,151,000
Fund Balance Activity	-	5,707,813	3,401,066	1,786,086
Total General Fund Revenues	149,416,576	154,971,819	156,823,800	162,157,745
Less: General Fund Transfers				3,583,791
Adjusted General Fund Revenue				158,573,954
Wastewater				
Operating Revenue	8,471,634	8,901,508	8,901,508	9,085,598
Availability Charges	110,525	2,979,371	5,126,276	2,347,631
Other Revenues	32,068	35,000	30,000	35,000
Other Financing Sources	-	-	32,917	6,331,000
Total Wastewater	8,614,227	11,915,879	14,090,701	17,799,229
Transit				
Daily Receipts	8	180,000	-	-
Miscellaneous	-	2,685	17,685	320
State Revenues (NVTC)	758,432	728,000	728,000	728,000
George Mason University	750,000	750,000	750,000	750,000
Transfers In	2,526,825	2,982,890	3,248,154	3,542,101
General Fund Support	67,575	-	-	-
Total Transit	4,102,840	4,643,575	4,743,839	5,020,421
Less: Transfers				3,542,101
Adjusted Transit				1,478,320
Other Funds				
ARPA Fund	-	-	14,792,760	14,792,760
Stormwater Utility Fund	2,088,277	2,005,409	1,188,964	5,559,445
Transportation Tax Fund	5,084,951	4,832,524	5,279,113	5,383,940
Old Town Fund	227,995	-	87,123	1,531,347
Cable Fund	189,008	175,500	227,500	165,000
Capital Fund (outside sources)	15,671,842	9,210,387	8,154,507	14,957,055
Total Other Funds	23,262,073	16,223,820	29,729,967	42,389,547
Less: Transfers				1,065,811
Adjusted Other Funds				41,323,736
Total Revenues	\$ 185,395,715	\$ 187,755,093	\$ 205,388,307	\$ 219,175,239

Totals may vary due to immaterial rounding

FY 2023 Adopted Budget – City of Fairfax, Virginia

All Funds Summary - Expenditures				
	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted
General Fund Expenditures				
Legislative	\$ 468,469	\$ 419,696	\$ 419,696	\$ 470,978
Judicial Administration	2,035,541	2,880,454	2,031,688	2,164,045
Electoral Board	429,763	490,365	496,023	543,152
General & Financial	12,817,172	11,314,498	13,483,695	13,379,200
Police Department	13,186,690	14,113,944	14,250,946	14,677,852
Fire & Rescue	14,767,686	15,171,772	15,333,863	16,111,122
Public Works	11,956,721	13,183,424	13,060,300	13,282,195
Human Services	6,683,767	7,692,828	8,337,907	9,369,479
Culture & Recreation	5,083,046	7,248,461	7,200,115	7,803,838
Community Development & Planning	2,314,817	3,129,558	3,304,558	2,990,691
Debt Service	1,195,400	1,132,484	1,132,484	1,130,955
Education	56,616,234	59,840,263	58,355,074	59,811,295
Interest and Uses - Capital Leases	5,272,656	5,176,687	5,176,687	5,174,702
Other Non Departmental	(31,693)	(642,333)	(165,212)	(411,893)
Fund Transfers	5,425,357	13,819,718	14,405,976	15,660,134
Total General Fund Expenditures	138,221,626	154,971,819	156,823,800	162,157,745
Wastewater				
County Wastewater Contract	2,268,621	2,094,156	2,094,156	2,156,980
Capital Improvements	82,746	6,680,000	6,680,000	8,468,000
Line Maintenance	1,050,249	1,127,326	1,127,326	1,199,912
Administration & Engineering	934,333	1,156,213	1,189,130	1,193,180
Debt Service	797,004	1,364,469	1,364,469	1,362,950
Total Wastewater	5,132,953	12,422,164	12,455,081	14,381,022
Transit	4,423,111	4,735,375	4,743,839	5,018,982
Other Funds				
ARPA Fund	-	-	13,973,800	12,835,000
Stormwater Utility Fund	1,904,526	2,360,466	1,188,964	5,559,445
Transportation Tax Fund	5,093,815	5,834,197	5,509,461	4,903,705
Old Town Fund	140,738	-	65,000	1,415,000
Cable Fund	186,100	150,000	150,000	135,000
Capital Funding (outside sources)	19,014,930	8,154,507	5,363,039	10,577,055
Total Other Funds	26,340,109	16,499,170	26,250,264	35,425,205
Less Fund Transfers	(4,691,037)	(4,535,492)	(3,465,038)	(23,074,787)
Total Expenditures	\$ 169,426,762	\$ 184,093,036	\$ 196,807,946	\$ 193,908,167

Totals may vary due to immaterial rounding

FY 2023 Adopted Budget – City of Fairfax, Virginia

General Fund - Summary of Revenues and Expenditures

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted
Revenues				
General Property Tax	\$ 86,816,773	\$ 89,390,363	\$ 89,490,934	\$ 91,281,878
Other Local Taxes	35,487,137	36,136,401	38,851,755	39,919,645
Licenses, Permits & Fees	1,960,625	1,507,432	1,707,432	1,729,354
Fines & Forfeitures	663,424	625,432	800,432	1,075,352
Use of Money & Property	2,583,215	3,043,000	2,944,000	3,134,000
Charges for Services	2,228,406	3,420,809	2,979,309	3,459,149
Miscellaneous Revenue	665,356	363,400	395,226	313,400
State and Federal Aid	17,952,880	13,710,887	14,217,250	17,307,881
Other Financing Sources	1,058,760	1,066,282	1,136,396	1,096,000
Transfer from Other Funds	-	-	900,000	1,055,000
Fund Balance Activity	-	5,707,813	3,401,066	1,786,086
Total Revenues	\$ 149,416,576	\$ 154,971,819	\$ 156,823,800	\$ 162,157,745
Expenditures				
Legislative	\$ 468,469	\$ 419,696	\$ 419,696	\$ 470,978
Judicial Administration	2,035,541	2,880,454	2,031,688	2,164,045
Electoral Board	429,763	490,365	496,023	543,152
General & Financial	12,817,172	11,314,498	13,483,695	13,379,200
Police Department	13,186,690	14,113,944	14,250,946	14,677,852
Fire & Rescue	14,767,686	15,171,772	15,333,863	16,111,122
Public Works	11,956,721	13,183,424	13,060,300	13,282,195
Human Services	6,683,767	7,692,828	8,337,907	9,369,479
Culture & Recreation	5,083,046	7,248,461	7,200,115	7,803,838
Community Development & Planning	2,314,817	3,129,558	3,304,558	2,990,691
Debt Service	1,195,400	1,132,484	1,132,484	1,130,955
Education	56,616,234	59,840,263	58,355,074	59,811,295
Interest and Uses - Capital Leases	5,272,656	5,176,687	5,176,687	5,174,702
Other Non Departmental	(31,693)	(642,333)	(165,212)	(411,893)
Transfer to Firing Range	83,339	-	35,487	51,552
Transfer to CIP	734,320	9,284,226	10,940,939	13,079,791
Transfer to Stormwater	1,960,744	2,222,500	996,519	-
Transfer to Old Town District	195,871	-	87,123	181,347
Transfer to Transportation Tax Fund	2,332,091	2,312,992	2,312,992	2,347,444
Transfer to Wastewater Fund	51,417	-	32,917	-
Transfer to Transit Fund	67,575	-	-	-
Total Expenditures	\$ 138,221,626	\$ 154,971,819	\$ 156,823,800	\$ 162,157,745
Over / (Under)	\$ 11,194,949	\$ -	\$ -	\$ -

FY 2023 Adopted Budget – City of Fairfax, Virginia

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

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted
Revenues				
Real Estate Revenues	\$ 74,611,796	\$ 76,370,363	\$ 76,445,934	\$ 77,628,182
Personal Property	12,204,977	13,020,000	13,045,000	13,653,696
Other Local Taxes	35,487,137	36,136,401	38,851,755	39,919,645
Licenses, Permits, and Fees	1,960,625	1,507,432	1,707,432	1,729,354
Fines and Forfeitures	663,424	625,432	800,432	1,075,352
Use of Money and Property	2,583,215	3,043,000	2,944,000	3,134,000
Charges for Services	2,228,406	3,420,809	2,979,309	3,459,149
Miscellaneous Revenue	665,356	363,400	395,226	313,400
State Revenue	13,773,625	13,480,331	13,973,267	14,731,966
Federal Revenue	4,179,255	230,556	243,983	2,575,915
Other Financing Sources	1,058,760	1,066,282	2,036,396	2,151,000
Fund Balance Activity	-	5,707,813	3,401,066	1,786,086
Total Revenues	\$ 149,416,576	\$ 154,971,819	\$ 156,823,800	\$ 162,157,745
Expenditures				
Compensation	\$ 34,673,008	\$ 35,749,698	\$ 36,173,945	\$ 38,039,952
Fringe Benefits	15,529,243	16,885,311	16,933,666	18,280,220
Non Education County Contracts	8,789,777	10,594,264	10,299,511	11,229,849
Transfer to Other Funds (OTSD, Trans Tax, Firing Range)	4,691,037	4,535,492	3,465,038	2,580,343
Senior Tax Relief	979,849	994,274	1,059,274	1,160,964
Education:				
Tuition Contract	49,796,169	53,480,000	52,029,746	53,480,000
School Debt Service	5,424,974	4,658,470	4,658,470	4,615,674
School Capital Lease	561,388	566,714	566,714	555,494
General Debt Service	1,195,400	1,132,484	1,132,484	1,130,955
General Capital Lease	5,272,656	5,176,687	5,176,687	5,174,702
Capital Budget - GF Transfer	734,320	9,284,226	10,940,939	13,079,791
Other (Contracts, Fuels, Utilities, Supplies, etc.)	10,573,805	11,914,199	14,387,327	12,829,801
Total Expenditures	\$ 138,221,626	\$ 154,971,819	\$ 156,823,800	\$ 162,157,745

FY 2023 Adopted Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted	Variance to Budget \$	Variance to Budget %
Legislative						
City Council	\$ 154,789	\$ 201,977	\$ 201,977	\$ 238,477	\$ 36,500	18.07%
City Clerk	313,680	217,719	217,719	232,501	14,782	6.79%
Total Legislative	\$ 468,469	\$ 419,696	\$ 419,696	\$ 470,978	\$ 51,282	12.22%
Judicial Administration						
General District Court	\$ 46,323	\$ 56,845	\$ 55,120	\$ 55,120	\$ (1,725)	-3.03%
Joint Court Service	296,989	400,064	345,513	355,000	(45,064)	-11.26%
Juvenile & Domestic Court	486,387	830,874	546,317	600,225	(230,649)	-27.76%
Commonwealth Attorney	147,705	156,298	273,956	278,000	121,702	77.87%
Court Services & Custody	1,058,137	1,436,373	810,782	875,700	(560,673)	-39.03%
Total Judicial Administration	\$ 2,035,541	\$ 2,880,454	\$ 2,031,688	\$ 2,164,045	\$ (716,409)	-24.87%
Electoral Board						
Electoral Board	\$ 429,763	\$ 490,365	\$ 496,023	\$ 543,152	\$ 52,787	10.76%
General & Financial						
City Manager	\$ 866,428	\$ 673,805	\$ 1,400,755	\$ 724,435	\$ 50,630	7.51%
Economic Development	2,906,166	1,107,956	2,207,956	2,137,312	1,029,356	92.91%
City Attorney	586,056	568,200	568,200	655,000	86,800	15.28%
Public Audit of Accounts	83,746	89,051	89,051	91,706	2,655	2.98%
Human Resources	977,241	1,050,060	1,372,780	1,168,936	118,876	11.32%
Communications & Marketing	388,752	423,855	427,793	442,975	19,120	4.51%
Cable TV	345,859	324,872	330,372	282,809	(42,063)	-12.95%
Risk Management	421,463	368,376	362,510	399,237	30,861	8.38%
Telephone	94,303	80,532	80,532	85,006	4,474	5.56%
Information Technology	1,993,770	1,751,711	1,766,711	2,053,405	301,694	17.22%
Printing & Office Supplies	200,967	265,091	265,091	266,939	1,848	0.70%
Fleet Maintenance	-	-	-	-	-	0.00%
Finance	1,049,666	1,319,300	1,334,300	1,532,862	213,562	16.19%
Real Estate	620,090	744,902	745,237	779,140	34,238	4.60%
Treasurer	1,002,574	1,078,983	1,068,673	1,134,976	55,993	5.19%
Commissioner of Revenue	1,093,341	1,237,804	1,244,734	1,322,462	84,658	6.84%
Retirement Expenses	159,457	210,000	190,000	272,000	62,000	29.52%
Pool Maintenance	27,293	20,000	29,000	30,000	10,000	50.00%
Total General and Financial	\$ 12,817,172	\$ 11,314,498	\$ 13,483,695	\$ 13,379,200	\$ 2,064,702	18.25%
Police						
Police Administration	\$ 1,535,255	\$ 1,649,678	\$ 1,810,009	\$ 2,198,468	\$ 548,790	33.27%
Technical Services	4,472,059	4,690,041	4,734,012	4,458,468	(231,573)	-4.94%
Field Operations	7,179,376	7,774,225	7,706,925	8,020,915	246,690	3.17%
Total Police	\$ 13,186,690	\$ 14,113,944	\$ 14,250,946	\$ 14,677,852	\$ 563,908	4.00%

FY 2023 Adopted Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted	Variance to Budget \$	Variance to Budget %
Fire & Rescue						
Administration	\$ 1,392,261	\$ 1,788,120	\$ 1,758,120	\$ 1,888,369	\$ 100,249	5.61%
Fire Operations	11,393,887	11,273,461	11,273,461	11,703,522	430,061	3.81%
Code Administration	<u>1,981,538</u>	<u>2,110,191</u>	<u>2,302,282</u>	<u>2,519,231</u>	<u>409,040</u>	<u>19.38%</u>
Total Fire & Rescue	\$ 14,767,686	\$ 15,171,772	\$ 15,333,863	\$ 16,111,122	\$ 939,350	6.19%
Public Works						
Asphalt & Concrete Maint.	\$ 1,942,377	\$ 2,425,601	\$ 2,332,601	\$ 2,543,181	\$ 117,580	4.85%
Snow Removal	298,538	396,503	396,503	374,193	(22,310)	-5.63%
Storm Drainage	879,583	959,967	959,967	-	(959,967)	-100.00%
Signs, Signal, and Lighting	2,032,180	2,346,353	2,227,353	2,719,692	373,339	15.91%
Refuse Collection	2,988,098	2,979,083	2,943,097	3,298,095	319,012	10.71%
Facility Maintenance	1,732,455	1,728,230	1,881,260	1,849,764	121,534	7.03%
R.O.W. & Grounds	1,083,791	1,276,618	1,200,277	1,279,102	2,484	0.19%
Administration	<u>999,699</u>	<u>1,071,069</u>	<u>1,119,242</u>	<u>1,218,168</u>	<u>147,099</u>	<u>13.73%</u>
Total Public Works	\$ 11,956,721	\$ 13,183,424	\$ 13,060,300	\$ 13,282,195	\$ 98,771	0.75%
Human Services						
Health Department	\$ 1,074,660	\$ 1,663,478	\$ 1,842,535	\$ 1,900,000	\$ 236,522	14.22%
Commission for Women	251	2,350	2,350	2,350	-	0.00%
Community Services Board	2,218,098	2,200,000	2,343,814	2,479,063	279,063	12.68%
Tax Relief	979,849	994,274	1,059,274	1,160,964	166,690	16.77%
Human Services Administration	204,222	245,059	505,136	596,641	351,582	143.47%
Social Services	2,178,249	2,547,667	2,540,440	3,185,461	637,794	25.03%
County Agent	<u>28,438</u>	<u>40,000</u>	<u>44,358</u>	<u>45,000</u>	<u>5,000</u>	<u>12.50%</u>
Total Human Services	\$ 6,683,767	\$ 7,692,828	\$ 8,337,907	\$ 9,369,479	\$ 1,676,651	21.79%
Culture and Recreation						
Administration	\$ 1,779,203	\$ 2,561,527	\$ 2,472,027	\$ 2,782,900	\$ 221,373	8.64%
Special Events	297,587	816,226	862,909	872,163	55,937	6.85%
Facilities	338,014	652,098	615,173	712,409	60,311	9.25%
Park/Ballfield Maintenance	1,338,672	1,501,113	1,545,113	1,589,550	88,437	5.89%
Library	846,901	925,000	960,396	975,000	50,000	5.41%
Historic Resources	<u>482,669</u>	<u>792,497</u>	<u>744,497</u>	<u>871,817</u>	<u>79,320</u>	<u>10.01%</u>
Total Culture and Recreation	\$ 5,083,046	\$ 7,248,461	\$ 7,200,115	\$ 7,803,838	\$ 555,377	7.66%
Community Development and Planning						
Planning & Design Review	\$ 1,476,723	\$ 1,933,352	\$ 2,108,352	\$ 1,874,995	\$ (58,357)	-3.02%
Zoning Administration	<u>838,094</u>	<u>1,196,206</u>	<u>1,196,206</u>	<u>1,115,696</u>	<u>(80,510)</u>	<u>-6.73%</u>
Total CD & P	\$ 2,314,817	\$ 3,129,558	\$ 3,304,558	\$ 2,990,691	\$ (138,867)	-4.44%

FY 2023 Adopted Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted	Variance to Budget \$	Variance to Budget %
Education						
School Board	\$ 813,703	\$ 1,115,079	\$ 1,080,144	\$ 1,140,127	\$ 25,048	2.25%
Tuition	49,796,169	53,480,000	52,029,746	53,480,000	-	0.00%
Capital Outlay	20,000	20,000	20,000	20,000	-	0.00%
School - Interest on Leases	76,439	65,974	65,974	55,263	(10,711)	-16.23%
School - Uses from Leases	484,949	500,740	500,740	500,231	(509)	-0.10%
School Debt Service	<u>5,424,974</u>	<u>4,658,470</u>	<u>4,658,470</u>	<u>4,615,674</u>	<u>(42,796)</u>	<u>-0.92%</u>
Total Education	\$ 56,616,234	\$ 59,840,263	\$ 58,355,074	\$ 59,811,295	\$ (28,968)	-0.05%
Debt Service						
General Debt Service	\$ 1,195,400	\$ 1,132,484	\$ 1,132,484	\$ 1,130,955	\$ (1,529)	-0.14%
Non-Departmental						
Interest on Leases	\$ 1,518,770	\$ 1,500,047	\$ 1,500,047	\$ 1,383,703	\$ (116,344)	-7.76%
Uses From Leases	3,753,886	3,676,640	3,676,640	3,790,999	114,359	3.11%
Regional Agencies	179,224	193,247	193,247	246,442	53,195	27.53%
Salary Vacancy	-	(703,832)	(703,832)	229,146	932,978	132.56%
Budget Reserve /Contingency	(210,916)	(131,748)	345,373	(887,481)	(755,733)	-573.62%
Capital Budget	734,320	9,284,226	10,940,939	13,079,791	3,795,565	40.88%
Transfer to Other Funds	<u>4,691,037</u>	<u>4,535,492</u>	<u>3,465,038</u>	<u>2,580,343</u>	<u>(1,955,149)</u>	<u>-43.11%</u>
Total Non-Departmental	\$ 10,666,321	\$ 18,354,072	\$ 19,417,451	\$ 20,422,943	\$ 2,068,871	11.27%
Total General Fund Expenditures	\$ 138,221,626	\$ 154,971,819	\$ 156,823,800	\$ 162,157,745	\$ 7,185,926	4.64%

FY 2023 Adopted Budget – City of Fairfax, Virginia

History of General Fund Revenues by Category

Category	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Adopted
Real Estate	\$ 57,072,395	\$ 59,505,606	\$ 61,441,513	\$ 66,790,301	\$ 67,892,659	\$ 69,783,177	\$ 71,378,885	\$ 74,617,133	\$ 76,445,934	\$ 77,628,182
Personal Property	10,377,334	10,243,702	10,171,214	11,447,025	11,511,625	11,524,614	12,200,896	12,199,640	13,045,000	13,653,696
Sales Tax	10,263,955	11,580,673	11,181,816	11,276,435	11,721,703	11,836,812	11,790,794	12,555,783	13,659,538	14,200,389
BPOL	8,932,634	8,709,712	8,740,824	8,698,368	8,745,395	9,344,777	9,249,810	8,575,536	9,344,777	9,500,000
Meals Tax	5,553,975	5,703,399	5,771,329	5,972,064	5,967,535	6,374,777	5,501,543	5,503,374	6,392,406	6,562,256
Other Local Taxes	8,384,251	8,375,385	8,543,760	8,563,296	8,827,582	8,800,615	8,326,016	8,852,444	9,455,034	9,657,000
Licenses, Permits, and Fees	1,408,601	1,434,496	1,300,349	1,427,234	1,678,675	1,368,526	1,339,208	1,960,625	1,707,432	1,729,354
Fines & Forfeitures	1,148,262	1,113,719	1,233,802	1,344,266	1,408,265	1,312,019	1,118,390	663,424	800,432	1,075,352
Use of Money & Property	2,162,378	2,696,575	2,725,994	2,460,115	2,741,250	3,614,465	3,312,576	2,583,215	2,944,000	3,134,000
Charges for Services	3,249,168	3,049,479	3,304,373	3,388,964	3,744,262	3,943,282	2,546,161	2,228,406	2,979,309	3,459,149
Intergovernmental	11,318,838	11,480,641	11,854,303	12,927,118	13,382,207	13,272,473	14,279,715	17,952,880	14,217,250	17,307,881
Other Financing Sources / Misc.	1,152,263	1,043,308	1,460,877	1,222,088	1,449,854	1,595,248	2,360,478	1,724,116	2,431,622	2,464,400
Fund Balance Activity	-	1,260,278	1,164,306	-	-	-	-	-	3,401,066	1,786,086
Total Revenue	\$121,024,054	\$126,196,973	\$128,894,460	\$135,517,274	\$ 139,071,012	\$142,770,785	\$143,404,472	\$149,416,576	\$156,823,800	\$162,157,745

FY 2023 Adopted Budget – City of Fairfax, Virginia

History of General Fund Expenditures by Department										
Category	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Adopted
Legislative	\$ 224,144	\$ 230,344	\$ 253,490	\$ 245,332	\$ 322,224	\$ 350,553	\$ 440,073	\$ 468,469	\$ 419,696	\$ 470,978
Judicial Administration	2,063,179	2,523,536	2,619,067	2,760,268	2,849,197	2,312,434	2,288,539	2,035,541	2,031,688	2,164,045
Electoral	219,437	223,474	218,114	262,843	291,973	280,702	417,980	429,763	496,023	543,152
General Government	6,772,441	6,783,080	8,401,562	8,827,143	9,773,569	10,207,745	10,391,594	12,817,172	13,483,695	13,379,200
Police	11,219,396	12,116,608	11,894,981	11,479,277	11,917,359	12,517,419	12,967,500	13,186,690	14,250,946	14,677,852
Fire	11,886,181	13,130,471	13,430,593	13,280,819	13,834,689	14,105,698	14,821,552	14,767,686	15,333,863	16,111,122
Public Works	11,135,575	11,662,603	12,028,378	11,554,148	12,213,709	12,047,712	12,689,998	11,956,721	13,060,300	13,282,195
Human Services	5,139,750	5,243,811	5,541,941	5,794,872	6,428,426	6,698,873	6,630,817	6,683,767	8,337,907	9,369,479
Culture and Recreation	5,186,835	5,469,026	5,981,666	6,241,211	6,427,355	6,788,257	6,261,100	5,083,046	7,200,115	7,803,838
Planning & Development	1,864,014	1,926,060	2,127,517	2,132,379	2,393,712	2,478,053	3,080,851	2,314,817	3,304,558	2,990,691
Education	51,262,702	52,628,494	53,813,860	52,940,376	54,473,906	55,127,847	57,721,736	56,616,234	58,355,074	59,811,295
Transfer to Other Funds	4,834,425	7,645,848	6,908,270	8,912,947	11,586,202	11,839,807	8,283,972	5,425,357	14,405,976	15,660,134
Other	7,473,292	6,613,618	5,675,021	6,593,584	6,407,686	7,257,868	7,137,909	6,436,364	6,143,959	5,893,764
Total Expenditures	\$ 119,281,371	\$ 126,196,973	\$ 128,894,460	\$ 131,025,199	\$ 138,920,007	\$ 142,012,968	\$ 143,133,622	\$ 138,221,626	\$ 156,823,800	\$ 162,157,745

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