

BUDGET SUMMARY

City of Fairfax Organizational Chart



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

FY 2024 Adopted Budget – City of Fairfax, Virginia

Summary of Permanent Employee Positions

Department	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 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	3.50	3.50
Human Resources	5.00	5.00	5.00	5.00
Communications & Marketing	2.00	2.00	2.25	2.25
Cable TV	2.00	2.00	2.00	2.00
Information Technology	10.00	11.00	11.00	12.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	13.00	14.00	13.00	13.00
Finance & Accounting	9.50	10.50	11.00	12.00
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	89.75
Fire & Rescue	83.00	85.50	85.50	85.50
Public Works	79.45	73.70	74.80	74.80
Human Services	1.00	1.75	1.75	2.00
Parks & Recreation	20.88	20.88	21.13	21.13
Historic Resources	3.95	3.95	4.10	4.10
Community Development & Planning	16.50	16.50	16.00	16.00
Economic Development	3.50	4.50	4.50	4.50
Education	2.50	2.50	2.50	2.50
Total General Fund	372.28	373.78	375.03	378.28
Wastewater Fund	8.15	9.40	9.40	9.40
Transit Fund	33.45	33.70	33.70	33.70
Stormwater Fund	1.70	0.00	0.00	0.00
Stormwater Utility Fund	0.00	14.60	14.60	14.60
Total Enterprise Funds	43.30	57.70	57.70	57.70
Total All Funds	415.58	431.48	432.73	435.98

FY 2024 Adopted Budget – City of Fairfax, Virginia

City of Fairfax and Fairfax County Contracts

Contract	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted	Variance to Budget \$	Variance to Budget %
School Tuition Contract	\$ 51,163,080	\$ 53,480,000	\$ 52,980,000	\$ 55,554,400	\$ 2,074,400	3.88%
Library Services	908,556	975,000	1,007,096	1,037,309	62,309	6.39%
Joint Court Service	327,962	355,000	368,445	386,000	31,000	8.73%
Juvenile and Domestic Court	524,348	600,225	599,728	625,611	25,386	4.23%
Commonwealth Attorney	207,938	278,000	289,750	300,000	22,000	7.91%
Court Services and Custody	1,172,235	875,700	1,005,146	1,162,475	286,775	32.75%
Fire and Rescue - Operations	185,969	172,000	172,000	186,000	14,000	8.14%
Refuse Disposal	481,350	475,000	522,500	574,750	99,750	21.00%
Extension - County Agent	57,491	45,000	40,662	94,016	49,016	108.92%
Community Services Board	2,343,815	2,479,063	2,594,602	2,872,225	393,162	15.86%
Social Services	1,890,316	3,074,861	2,694,326	2,671,432	(403,429)	-13.12%
Housing and Community Development	243,054	-	150,000	270,850	270,850	0.00%
Health Services	1,692,909	1,900,000	2,111,580	2,639,475	739,475	38.92%
Total	\$ 61,199,023	\$ 64,709,849	\$ 64,535,835	\$ 68,374,543	\$ 3,664,694	5.66%

Category Summary

Education	51,163,080	53,480,000	52,980,000	55,554,400	2,074,400	3.88%
Non Education	10,035,943	11,229,849	11,555,835	12,820,143	1,590,294	14.16%
Total	\$ 61,199,023	\$ 64,709,849	\$ 64,535,835	\$ 68,374,543	\$ 3,664,694	5.66%

FY 2024 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	\$ 97,591,785						\$ 97,591,785
Other Local Taxes	42,534,985						42,534,985
Licenses, Permits & Fees	1,917,323						1,917,323
Fines & Forfeitures	2,301,812						2,301,812
Use of Money & Property	4,746,835			-	80,000		4,826,835
Charges for Services	3,783,027			2,881,752	10,272,252	-	16,937,031
Miscellaneous Revenue	405,000						405,000
State and Federal Aid	15,811,543	35,122,370	-	150,000		1,709,000	52,792,913
Transfers from Other Funds	-	38,025,825		3,000,000		3,912,101	44,937,926
Other Funding Sources	1,121,000			1,000,000	7,722,230		9,843,230
Surplus/Appropriated Fund Balance	2,800,549						2,800,549
Total Revenue	\$ 173,013,859	\$ 73,148,195	\$ -	\$ 7,031,752	\$ 18,074,482	\$ 5,621,101	\$ 276,889,389
Less Transfers	2,601,464	30,466,677	-	3,000,000	-	3,912,101	39,980,242
Adjusted Revenue	\$ 170,412,395	\$ 42,681,518	\$ -	\$ 4,031,752	\$ 18,074,482	\$ 1,709,000	\$ 236,909,147
Expenditures:							
Legislative	\$ 467,530						\$ 467,530
Judicial Administration	2,529,206						2,529,206
Electoral Board	627,514						627,514
General & Financial	14,561,267						14,561,267
Police Department	18,193,781						18,193,781
Fire & Rescue	18,919,834						18,919,834
Public Works	15,567,935						15,567,935
Human Services	10,251,023						10,251,023
Culture & Recreation	8,300,506						8,300,506
Community Development & Planning	3,118,101						3,118,101
Debt Service	586,589				2,062,666		2,649,255
Education	61,004,198						61,004,198
Interest & Uses - Capital Leases	5,332,389						5,332,389
Other Non-Departmental	(1,239,195)						(1,239,195)
Utility Service	-			2,287,297	4,923,122		7,210,419
Transit Service	-					5,589,876	5,589,876
Capital Projects	12,191,717	68,267,781	8,525,000	4,608,000	10,491,230		104,083,728
Transfer to Other Funds	2,601,464			-	-	-	2,601,464
Total Expenditures	\$ 173,013,859	\$ 68,267,781	\$ 8,525,000	\$ 6,895,297	\$ 17,477,018	\$ 5,589,876	\$ 279,768,831
Less Transfers	2,601,464	19,355,533	8,525,000	-	-	-	30,481,997
Adjusted Expenditures	\$ 170,412,395	\$ 48,912,248	\$ -	\$ 6,895,297	\$ 17,477,018	\$ 5,589,876	\$ 249,286,834

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

FY 2024 Adopted Budget – City of Fairfax, Virginia

Projected Fund / Cash Balance - All Funds				
	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted
General Fund				
Beginning Fund Balance	\$ 24,571,770	\$ 25,416,123	\$ 31,453,451	\$ 28,245,772
Fund Balance Activity	6,743,849	1,786,086	1,786,086	2,800,549
Revenues - Non Fund Balance	154,292,824	160,371,659	168,329,529	170,213,310
Total Revenues	161,036,673	162,157,745	170,115,615	173,013,859
Expenditures	161,036,673	162,157,745	167,914,013	173,013,859
Encumbrances	13,625,530	-	(3,623,195)	-
Ending Fund Balance - Unassigned	\$ 31,453,451	\$ 23,630,037	\$ 28,245,772	\$ 25,445,223
Wastewater Fund				
Beginning Cash Balance	\$ 4,117,293	\$ 5,752,913	\$ 8,626,774	\$ 10,027,543
Revenues	14,561,864	17,799,229	16,145,162	18,074,482
Expenses	4,988,873	14,381,022	14,744,393	17,477,018
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 8,626,774	\$ 9,171,120	\$ 10,027,543	\$ 10,625,006
Stormwater Utility Fund				
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ 699,418
Revenues	-	5,559,445	3,932,695	7,031,752
Expenses	-	5,559,445	6,856,472	6,895,297
Other Fund Balance Activity	-	-	3,623,195	-
Ending Cash Balance	\$ -	\$ -	\$ 699,418	\$ 835,873
Transit Fund				
Beginning Cash Balance	\$ -	\$ -	\$ 752,199	\$ 775,018
Revenues	4,485,468	5,020,421	5,051,801	5,621,101
Expenses	5,193,417	5,018,982	5,028,982	5,589,876
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 752,199	\$ 1,439	\$ 775,018	\$ 806,243
ARPA Fund				
Beginning Cash Balance	\$ -	\$ 818,960	\$ 14,792,760	\$ 14,945,520
Cash Receipts	14,792,760	14,792,760	14,792,760	-
Expenses/Transfers	-	12,835,000	14,640,000	8,525,000
Ending Cash Balance	\$ 14,792,760	\$ 2,776,720	\$ 14,945,520	\$ 6,420,520
Stormwater Fund				
Beginning Cash Balance	\$ 2,370,513	\$ -	\$ 2,837,007	\$ -
Revenues	2,181,728	-	-	-
Expenses/Transfers	1,751,080	-	2,837,007	-
Adjustments for accrual activity	35,846	-	-	-
Ending Cash Balance	\$ 2,837,007	\$ -	\$ -	\$ -
Old Town Fund				
Beginning Fund Balance	\$ 356,701	\$ 334,688	\$ 272,852	\$ 393,357
Revenues	138,812	1,531,347	1,535,505	197,186
Expenses	222,661	1,415,000	1,415,000	65,000
Adjustments for accrual activity	-	-	-	-
Ending Fund Balance	\$ 272,852	\$ 451,035	\$ 393,357	\$ 525,543
Transportation Tax Fund				
Beginning Fund Balance	\$ 5,295,423	\$ 5,123,607	\$ 4,584,862	\$ 5,421,183
Revenues	5,200,498	5,383,940	5,440,026	5,516,799
Expenses	5,911,059	4,903,705	4,603,705	7,163,816
Ending Fund Balance	\$ 4,584,862	\$ 5,603,842	\$ 5,421,183	\$ 3,774,166
Cable TV Fund				
Beginning Fund Balance	\$ 851,647	\$ 972,788	\$ 926,303	\$ 956,303
Revenues	159,325	165,000	165,000	172,000
Expenses	84,669	135,000	135,000	275,000
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 926,303	\$ 1,002,788	\$ 956,303	\$ 853,303

Comments on Projected Fund Balance - All Funds

General Fund:

The City projects balanced budgets in the adopted FY 2024 budget, which is largely the result of revenues generated by the improvements in Real Estate values, Personal Property Tax, Local Sales & Use Tax, BPOL and Meals Tax. Surplus unassigned fund balance in the amount of \$2,800,549 will be used in FY 2024 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2024 of \$25.4M (15.2% 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 2023 adopted budget included a 6% rate increase and the FY 2024 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 began January 1, 2022 yet received a six month deferral to effect July 1, 2022, and is supported by customer fees that are based on the amount of impervious surface on each parcel. It replaced the previous Stormwater Fund which was supported by a dedication of the real estate tax rate (\$0.03 in FY 2022).

The FY 2024 adopted budget recommends expenditures of \$4.6M for improvements relating to stormwater infrastructure and a fee increase of 6.0%; estimated annual bill increase to be \$8.64/yr. based on five billable units.

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 2024 adopted budget sets the OTSD rate at 4¢ per \$100 of assessed value (same level as FY 2023).

Transportation Tax Fund:

The City Council established the Transportation Tax Fund as part of the FY 2010 Adopted Budget, which levied an additional 8¢ 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¢ from 8¢ to 5.5¢ per \$100 of assessed value. The rate increased to 7.5¢ per \$100 of assessed value for FY 2016, 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 2024 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 the following year. The City received a total of \$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 was received in July 2022.

FY 2024 Adopted Budget – City of Fairfax, Virginia

All Funds Summary - Revenues				
	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted
General Fund Revenues				
General Property Tax	\$ 89,306,654	\$ 91,281,878	\$ 94,507,150	\$ 97,591,785
Other Local Taxes	39,412,509	39,919,645	41,274,645	42,534,985
Licenses, Permits & Fees	2,062,720	1,729,354	1,729,354	1,917,323
Fines & Forfeitures	701,588	1,075,352	1,435,352	2,301,812
Use of Money & Property	2,508,809	3,134,000	3,596,965	4,746,835
Charges for Services	3,256,696	3,459,149	3,586,149	3,783,027
Miscellaneous Revenue	645,719	313,400	413,309	405,000
State and Federal Aid	15,187,365	17,307,881	19,872,410	15,811,543
Other Financing Sources	1,210,764	2,151,000	1,914,195	1,121,000
Fund Balance Activity	6,743,849	1,786,086	1,786,086	2,800,549
Total General Fund Revenues	161,036,673	162,157,745	170,115,615	173,013,859
Wastewater				
Operating Revenue	9,194,682	9,085,598	9,085,598	9,280,734
Availability Charges	5,294,286	2,347,631	693,564	991,518
Other Revenues	72,896	35,000	35,000	80,000
Other Financing Sources	-	6,331,000	6,331,000	7,722,230
Total Wastewater	14,561,864	17,799,229	16,145,162	18,074,482
Transit				
Daily Receipts	34	-	-	-
Miscellaneous	64	320	31,700	-
State Revenues (NVTC/DRPT)	752,480	728,000	1,028,000	959,000
George Mason University	750,000	750,000	750,000	750,000
Transfers In	2,982,890	3,542,101	3,242,101	3,912,101
Total Transit	4,485,468	5,020,421	5,051,801	5,621,101
Other Funds				
ARPA Fund	14,792,760	14,792,760	14,792,760	-
Stormwater Fund (RE Tax funded)	2,181,728	-	-	-
Stormwater Utility Fund	-	5,559,445	3,932,695	7,031,752
Transportation Tax Fund	5,200,498	5,383,940	5,440,026	5,516,799
Old Town Fund	138,812	181,347	1,535,505	197,186
Cable Fund	159,325	165,000	165,000	172,000
Capital Fund (outside sources)	15,671,842	75,841,523	71,273,657	60,763,965
Total Other Funds	38,144,964	101,924,015	97,139,643	73,681,702
Less Fund Transfers	-	(42,788,360)	(42,488,360)	(33,481,997)
Total Revenues	\$ 218,228,970	\$ 244,113,050	\$ 245,963,861	\$ 236,909,147

Totals may vary due to immaterial rounding.

FY 2024 Adopted Budget – City of Fairfax, Virginia

All Funds Summary - Expenditures				
	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted
General Fund Expenditures				
Legislative	\$ 530,777	\$ 470,978	\$ 474,092	\$ 467,530
Judicial Administration	2,277,280	2,164,045	2,318,189	2,529,206
Electoral Board	473,341	543,152	553,152	627,514
General & Financial	12,734,388	13,379,200	13,531,994	14,561,267
Police Department	14,062,686	14,677,852	14,930,391	18,193,781
Fire & Rescue	15,830,330	16,111,122	16,720,982	18,919,834
Public Works	12,992,983	13,282,195	14,051,035	15,567,935
Human Services	7,549,498	9,369,479	10,567,701	10,251,023
Culture & Recreation	6,820,664	7,803,838	8,180,784	8,300,506
Community Development & Planning	2,854,293	2,990,691	2,976,341	3,118,101
Debt Service	1,469,955	1,130,955	1,130,955	586,589
Education	57,442,346	59,811,295	59,263,710	61,004,198
Interest and Uses - Capital Leases	5,073,302	5,174,702	5,174,702	5,332,389
Other Non Departmental	150,776	(411,893)	1,533,500	(1,239,195)
Fund Transfers	20,774,054	15,660,134	16,506,484	14,793,181
Total General Fund Expenditures	161,036,673	162,157,745	167,914,013	173,013,859
Wastewater				
County Wastewater Contract	2,018,360	2,156,981	2,156,981	2,250,000
Capital Improvements	23,622	8,468,000	8,508,000	10,491,230
Line Maintenance	1,108,401	1,199,912	1,203,412	1,257,721
Administration & Engineering	1,074,021	1,193,180	1,193,180	1,415,401
Debt Service	764,469	1,362,950	1,682,821	2,062,666
Total Wastewater	4,988,873	14,381,022	14,744,393	17,477,018
Transit	5,193,417	5,018,982	5,028,982	5,589,876
Other Funds				
ARPA Fund	-	12,835,000	14,640,000	8,525,000
Stormwater Fund (RE Tax funded)	1,751,080	-	-	-
Stormwater Utility Fund	-	5,559,445	6,856,472	6,895,297
Transportation Tax Fund	5,911,059	4,903,705	4,603,705	7,163,816
Old Town Fund	222,661	1,415,000	1,415,000	65,000
Cable Fund	84,669	135,000	135,000	275,000
Capital Funding (outside sources)	20,121,720	75,841,523	75,841,523	60,763,965
Total Other Funds	28,091,189	100,689,673	103,491,700	83,688,078
Less Fund Transfers	(4,503,115)	(34,697,287)	(36,202,287)	(30,481,997)
Total Expenditures	\$ 194,807,037	\$ 247,550,136	\$ 254,976,801	\$ 249,286,834

Totals may vary due to immaterial rounding.

FY 2024 Adopted Budget – City of Fairfax, Virginia

General Fund - Summary of Revenues and Expenditures

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted
Revenues				
General Property Tax	\$ 89,306,654	\$ 91,281,878	\$ 94,507,150	\$ 97,591,785
Other Local Taxes	39,412,509	39,919,645	41,274,645	42,534,985
Licenses, Permits & Fees	2,062,720	1,729,354	1,729,354	1,917,323
Fines & Forfeitures	701,588	1,075,352	1,435,352	2,301,812
Use of Money & Property	2,508,809	3,134,000	3,596,965	4,746,835
Charges for Services	3,256,696	3,459,149	3,586,149	3,783,027
Miscellaneous Revenue	645,719	313,400	413,309	405,000
State and Federal Aid	15,187,365	17,307,881	19,872,410	15,811,543
Other Financing Sources	1,210,764	1,096,000	1,914,195	1,121,000
Transfer from Other Funds	-	1,055,000	-	-
Fund Balance Activity	6,743,849	1,786,086	1,786,086	2,800,549
Total Revenues	\$ 161,036,673	\$ 162,157,745	\$ 170,115,615	\$ 173,013,859
Expenditures				
Legislative	\$ 530,777	\$ 470,978	\$ 474,092	\$ 467,530
Judicial Administration	2,277,280	2,164,045	2,318,189	2,529,206
Electoral Board	473,341	543,152	553,152	627,514
General & Financial	12,734,388	13,379,200	13,531,994	14,561,267
Police Department	14,062,686	14,677,852	14,930,391	18,193,781
Fire & Rescue	15,830,330	16,111,122	16,720,982	18,919,834
Public Works	12,992,983	13,282,195	14,051,035	15,567,935
Human Services	7,549,498	9,369,479	10,567,701	10,251,023
Culture & Recreation	6,820,664	7,803,838	8,180,784	8,300,506
Community Development & Planning	2,854,293	2,990,691	2,976,341	3,118,101
Debt Service	1,469,955	1,130,955	1,130,955	586,589
Education	57,442,346	59,811,295	59,263,710	61,004,198
Interest and Uses - Capital Leases	5,073,302	5,174,702	5,174,702	5,332,389
Other Non Departmental	150,776	(411,893)	1,533,500	(1,239,195)
Transfer to Firing Range	-	51,552	-	-
Transfer to CIP	16,270,939	13,079,791	13,907,450	12,191,717
Transfer to Stormwater	2,064,108	-	-	-
Transfer to Old Town District	88,201	181,347	185,505	197,186
Transfer to Transportation Tax Fund	2,298,233	2,347,444	2,403,530	2,404,278
Transfer to Wastewater Fund	52,573	-	-	-
Transfer to Transit Fund	-	-	10,000	-
Total Expenditures	\$ 161,036,673	\$ 162,157,745	\$ 167,914,013	\$ 173,013,859
Over / (Under)	\$ -	\$ -	\$ 2,201,602	\$ -

FY 2024 Adopted Budget – City of Fairfax, Virginia

City of Fairfax, Virginia - FY 2024 Adopted Budget

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted
Revenues				
Real Estate Revenues	\$ 76,267,846	\$ 77,628,182	\$ 79,698,454	\$ 82,611,785
Personal Property	13,038,807	13,653,696	14,808,696	14,980,000
Other Local Taxes	39,412,509	39,919,645	41,274,645	42,534,985
Licenses, Permits, and Fees	2,062,720	1,729,354	1,729,354	1,917,323
Fines and Forfeitures	701,588	1,075,352	1,435,352	2,301,812
Use of Money and Property	2,508,809	3,134,000	3,596,965	4,746,835
Charges for Services	3,256,696	3,459,149	3,586,149	3,783,027
Miscellaneous Revenue	645,719	313,400	413,309	405,000
State Revenue	14,874,310	14,731,966	17,419,082	15,634,927
Federal Revenue	313,056	2,575,915	2,453,328	176,616
Other Financing Sources	1,210,764	2,151,000	1,914,195	1,121,000
Fund Balance Activity	6,743,849	1,786,086	1,786,086	2,800,549
Total Revenues	\$ 161,036,673	\$162,157,745	\$ 170,115,615	\$ 173,013,859
Expenditures				
Compensation	\$ 37,026,661	\$ 38,039,952	\$ 39,822,835	\$ 41,258,611
Fringe Benefits	16,785,052	18,280,220	17,798,993	20,579,640
Non Education County Contracts	10,035,943	11,229,849	12,306,451	12,820,143
Transfer to Other Funds (OTSD, Trans Tax)	4,503,115	2,580,343	2,599,035	2,601,464
Senior Tax Relief	982,936	1,160,964	1,187,464	1,253,000
Education:				
Tuition Contract	51,163,080	53,480,000	52,980,000	55,554,400
School Debt Service	4,713,966	4,615,674	4,615,674	3,665,181
School Capital Lease	566,714	555,494	555,494	560,499
General Debt Service	1,469,955	1,130,955	1,130,955	586,589
General Capital Lease	5,073,302	5,174,702	5,174,702	5,332,389
Capital Budget - GF Transfer	16,270,939	13,079,791	13,907,450	12,191,717
Other (Contracts, Fuels, Utilities, Supplies,etc.)	12,445,010	12,829,801	15,834,961	16,610,227
Total Expenditures	\$ 161,036,673	\$ 162,157,745	\$ 167,914,013	\$ 173,013,859

FY 2024 Adopted Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted	Variance to Budget \$	Variance to Budget %
Legislative						
City Council	\$ 187,523	\$ 238,477	\$ 227,977	\$ 207,853	\$ (30,624)	-12.84%
City Clerk	343,254	232,501	246,115	259,677	27,176	11.69%
Total Legislative	\$ 530,777	\$ 470,978	\$ 474,092	\$ 467,530	\$ (3,448)	-0.73%
Judicial Administration						
General District Court	\$ 44,797	\$ 55,120	\$ 55,120	\$ 55,120	\$ -	0.00%
Joint Court Service	327,962	355,000	368,445	386,000	31,000	8.73%
Juvenile & Domestic Court	524,348	600,225	599,728	625,611	25,386	4.23%
Commonwealth Attorney	207,938	278,000	289,750	300,000	22,000	7.91%
Court Services & Custody	1,172,235	875,700	1,005,146	1,162,475	286,775	32.75%
Total Judicial Administration	\$ 2,277,280	\$ 2,164,045	\$ 2,318,189	\$ 2,529,206	\$ 365,161	16.87%
Electoral Board						
Electoral Board	\$ 473,341	\$ 543,152	\$ 553,152	\$ 627,514	\$ 84,362	15.53%
General & Financial						
City Manager	\$ 798,115	\$ 724,435	\$ 781,730	\$ 958,419	\$ 233,984	32.30%
Economic Development	2,259,115	2,137,312	2,121,540	2,274,213	136,901	6.41%
City Attorney	577,022	655,000	655,000	717,000	62,000	9.47%
Public Audit of Accounts	90,314	91,706	93,706	100,877	9,171	10.00%
Human Resources	1,313,804	1,168,936	1,168,936	1,248,336	79,400	6.79%
Communications & Marketing	450,810	442,975	452,259	476,849	33,874	7.65%
Cable TV	308,656	282,809	284,609	305,826	23,017	8.14%
Risk Management	353,255	399,237	399,237	503,895	104,658	26.21%
Telephone	80,473	85,006	85,006	85,006	-	0.00%
Information Technology	1,836,968	2,053,405	2,053,405	2,292,952	239,547	11.67%
Printing & Office Supplies	275,794	266,939	266,939	268,470	1,531	0.57%
Fleet Maintenance	-	-	-	-	-	0.00%
Finance	1,215,241	1,532,862	1,620,001	1,910,865	378,003	24.66%
Real Estate	733,043	779,140	779,047	769,259	(9,881)	-1.27%
Treasurer	1,036,366	1,134,976	1,132,426	1,025,990	(108,985)	-9.60%
Commissioner of Revenue	1,188,112	1,322,462	1,326,152	1,276,309	(46,153)	-3.49%
Retirement Expenses	177,200	272,000	272,000	307,000	35,000	12.87%
Pool Maintenance	40,100	30,000	40,000	40,000	10,000	33.33%
Total General and Financial	\$ 12,734,388	\$ 13,379,200	\$ 13,531,994	\$ 14,561,267	\$ 1,182,066	8.84%
Police						
Police Administration	\$ 2,039,558	\$ 2,198,468	\$ 2,927,905	\$ 3,650,938	\$ 1,452,470	66.07%
Technical Services	4,110,812	4,458,468	4,167,834	4,918,981	460,514	10.33%
Field Operations	7,912,316	8,020,915	7,834,651	9,623,861	1,602,946	19.98%
Total Police	\$ 14,062,686	\$ 14,677,852	\$ 14,930,391	\$ 18,193,781	\$ 3,515,930	23.95%

FY 2024 Adopted Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted	Variance to Budget \$	Variance to Budget %
Fire & Rescue						
Administration	\$ 1,595,313	\$ 1,888,369	\$ 1,978,466	\$ 2,235,167	\$ 346,798	18.36%
Fire Operations	12,168,699	11,703,522	12,177,941	13,849,602	2,146,080	18.34%
Code Administration	2,066,318	2,519,231	2,564,576	2,835,065	315,834	12.54%
Total Fire & Rescue	\$ 15,830,330	\$ 16,111,122	\$ 16,720,982	\$ 18,919,834	\$ 2,808,712	17.43%
Public Works						
Asphalt & Concrete Maint.	\$ 2,247,157	\$ 2,543,181	\$ 2,543,181	\$ 2,857,710	\$ 314,528	12.37%
Snow Removal	324,508	374,193	374,193	510,038	135,845	36.30%
Storm Drainage	997,462	-	-	-	-	0.00%
Signs, Signal, and Lighting	2,164,528	2,719,692	2,812,162	2,850,273	130,580	4.80%
Refuse Collection	3,035,126	3,298,095	3,315,754	3,735,992	437,897	13.28%
Environment & Sustainability	-	-	422,013	436,295	436,295	0.00%
Facility Maintenance	1,792,577	1,849,764	2,060,836	2,212,993	363,229	19.64%
R.O.W. & Grounds	1,395,062	1,279,102	1,304,492	1,546,920	267,819	20.94%
Administration	1,036,563	1,218,168	1,218,404	1,417,714	199,546	16.38%
Total Public Works	\$ 12,992,983	\$ 13,282,195	\$ 14,051,035	\$ 15,567,935	\$ 2,285,740	17.21%
Human Services						
Health Department	\$ 1,692,909	\$ 1,900,000	\$ 2,111,580	\$ 2,639,475	\$ 739,475	38.92%
Commission for Women	670	2,350	2,350	2,350	-	0.00%
Community Services Board	2,343,815	2,479,063	2,594,602	2,872,225	393,162	15.86%
Tax Relief	982,936	1,160,964	1,187,464	1,253,000	92,036	7.93%
Human Services Administration	312,727	596,641	925,502	337,075	(259,566)	-43.50%
Social Services	1,915,896	3,185,461	3,504,926	2,782,032	(403,429)	-12.66%
Housing and Development	243,054	-	150,000	270,850	270,850	0.00%
County Agent	57,491	45,000	91,278	94,016	49,016	108.92%
Total Human Services	\$ 7,549,498	\$ 9,369,479	\$ 10,567,701	\$ 10,251,023	\$ 881,544	9.41%
Culture and Recreation						
Administration	\$ 2,172,905	\$ 2,782,900	\$ 2,782,900	\$ 2,918,344	\$ 135,444	4.87%
Special Events	880,426	872,163	1,202,013	925,586	53,424	6.13%
Facilities	628,880	712,409	712,409	729,719	17,310	2.43%
Park/Ballfield Maintenance	1,559,090	1,589,550	1,589,550	1,734,527	144,978	9.12%
Library	908,556	975,000	1,007,096	1,037,309	62,309	6.39%
Historic Resources	670,807	871,817	886,817	955,020	83,203	9.54%
Total Culture and Recreation	\$ 6,820,664	\$ 7,803,838	\$ 8,180,784	\$ 8,300,506	\$ 496,668	6.36%
Community Development and Planning						
Planning & Design Review	\$ 1,735,726	\$ 1,874,995	\$ 1,860,645	\$ 1,822,688	\$ (52,307)	-2.79%
Zoning Administration	1,118,567	1,115,696	1,115,696	1,295,413	179,717	16.11%
Total CD & P	\$ 2,854,293	\$ 2,990,691	\$ 2,976,341	\$ 3,118,101	\$ 127,410	4.26%

FY 2024 Adopted Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted	Variance to Budget \$	Variance to Budget %
Education						
School Board	\$ 978,586	\$ 1,140,127	\$ 1,092,542	\$ 1,204,119	\$ 63,992	5.61%
Tuition	51,163,080	53,480,000	52,980,000	55,554,400	2,074,400	3.88%
Capital Outlay	20,000	20,000	20,000	20,000	-	0.00%
School - Interest on Leases	65,974	55,263	55,263	44,477	(10,786)	-19.52%
School - Uses from Leases	500,740	500,231	500,231	516,022	15,791	3.16%
School Debt Service	4,713,966	4,615,674	4,615,674	3,665,181	(950,493)	-20.59%
Total Education	\$ 57,442,346	\$ 59,811,295	\$ 59,263,710	\$ 61,004,198	\$ 1,192,904	1.99%
Debt Service						
General Debt Service	\$ 1,469,955	\$ 1,130,955	\$ 1,130,955	\$ 586,589	\$ (544,366)	-48.13%
Non-Departmental						
Interest on Leases	\$ 1,396,661	\$ 1,383,703	\$ 1,383,703	\$ 1,269,732	\$ (113,971)	-8.24%
Uses From Leases	3,676,641	3,790,999	3,790,999	4,062,657	271,658	7.17%
Regional Agencies	150,776	246,442	246,442	150,303	(96,139)	-39.01%
Salary Vacancy	-	229,146	469,146	(1,838,389)	(2,067,535)	-902.28%
Budget Reserve /Contingency	-	(887,481)	817,912	448,891	1,336,372	150.58%
Capital Budget	16,270,939	13,079,791	13,907,450	12,191,717	(888,074)	-6.79%
Transfer to Other Funds	4,503,115	2,580,343	2,599,035	2,601,464	21,121	0.82%
Total Non-Departmental	\$ 25,998,132	\$ 20,422,943	\$ 23,214,686	\$ 18,886,375	\$ (1,536,568)	-7.52%
Total General Fund Expenditures	\$ 161,036,673	\$ 162,157,745	\$ 167,914,013	\$ 173,013,859	\$ 10,856,114	6.69%

FY 2024 Adopted Budget – City of Fairfax, Virginia

History of General Fund Revenues by Category

Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Adopted
Real Estate	\$ 59,505,606	\$ 61,441,513	\$ 66,790,301	\$ 67,892,659	\$ 69,783,177	\$ 71,378,885	\$ 74,617,133	\$ 76,271,056	\$ 79,698,454	\$ 82,611,785
Personal Property	10,243,702	10,171,214	11,447,025	11,511,625	11,524,614	12,200,896	12,199,640	13,035,598	14,808,696	14,980,000
Sales Tax	11,580,673	11,181,816	11,276,435	11,721,703	11,836,812	11,790,794	12,555,783	13,076,127	13,450,389	13,867,401
BPOL	8,709,712	8,740,824	8,698,368	8,745,395	9,344,777	9,249,810	8,575,536	10,365,899	11,000,000	11,315,000
Meals Tax	5,703,399	5,771,329	5,972,064	5,967,535	6,374,777	5,501,543	5,503,374	6,829,649	7,587,256	7,892,124
Other Local Taxes	8,375,385	8,543,760	8,563,296	8,827,582	8,800,615	8,326,016	8,852,444	9,140,835	9,237,000	9,460,460
Licenses, Permits, and Fees	1,434,496	1,300,349	1,427,234	1,678,675	1,368,526	1,339,208	1,960,625	2,062,720	1,729,354	1,917,323
Fines & Forfeitures	1,113,719	1,233,802	1,344,266	1,408,265	1,312,019	1,118,390	663,424	701,588	1,435,352	2,301,812
Use of Money & Property	2,696,575	2,725,994	2,460,115	2,741,250	3,614,465	3,312,576	2,583,215	2,508,809	3,596,965	4,746,835
Charges for Services	3,049,479	3,304,373	3,388,964	3,744,262	3,943,282	2,546,161	2,228,406	3,256,696	3,586,149	3,783,027
Intergovernmental	11,480,641	11,854,303	12,927,118	13,382,207	13,272,473	14,279,715	17,952,880	15,187,365	19,872,410	15,811,543
Other Financing Sources / Misc.	1,043,308	1,460,877	1,222,088	1,449,854	1,595,248	2,360,478	1,724,116	1,856,483	2,327,504	1,526,000
Fund Balance Activity	1,260,278	1,164,306	-	-	-	-	-	6,743,849	1,786,086	2,800,549
Total Revenue	\$ 126,196,973	\$ 128,894,460	\$ 135,517,274	\$ 139,071,012	\$ 142,770,785	\$ 143,404,472	\$ 149,416,576	\$ 161,036,673	\$ 170,115,615	\$ 173,013,859

FY 2024 Adopted Budget – City of Fairfax, Virginia

History of General Fund Expenditures by Department

Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Adopted
Legislative	\$ 230,344	\$ 253,490	\$ 245,332	\$ 322,224	\$ 350,553	\$ 440,073	\$ 468,469	\$ 530,777	\$ 474,092	\$ 467,530
Judicial Administration	2,523,536	2,619,067	2,760,268	2,849,197	2,312,434	2,288,539	2,035,541	2,277,280	2,318,189	2,529,206
Electoral	223,474	218,114	262,843	291,973	280,702	417,980	429,763	473,341	553,152	627,514
General Government	6,783,080	8,401,562	8,827,143	9,773,569	10,207,745	10,391,594	12,817,172	12,734,388	13,531,994	14,561,267
Police	12,116,608	11,894,981	11,479,277	11,917,359	12,517,419	12,967,500	13,186,690	14,062,686	14,930,391	18,193,781
Fire	13,130,471	13,430,593	13,280,819	13,834,689	14,105,698	14,821,552	14,767,686	15,830,330	16,720,982	18,919,834
Public Works	11,662,603	12,028,378	11,554,148	12,213,709	12,047,712	12,689,998	11,956,721	12,992,983	14,051,035	15,567,935
Human Services	5,243,811	5,541,941	5,794,872	6,428,426	6,698,873	6,630,817	6,683,767	7,549,498	10,567,701	10,251,023
Culture and Recreation	5,469,026	5,981,666	6,241,211	6,427,355	6,788,257	6,261,100	5,083,046	6,820,664	8,180,784	8,300,506
Planning & Development	1,926,060	2,127,517	2,132,379	2,393,712	2,478,053	3,080,851	2,314,817	2,854,293	2,976,341	3,118,101
Education	52,628,494	53,813,860	52,940,376	54,473,906	55,127,847	57,721,736	56,616,234	57,442,346	59,263,710	61,004,198
Transfer to Other Funds	7,645,848	6,908,270	8,912,947	11,586,202	11,839,807	8,283,972	5,425,357	20,774,054	16,506,484	14,793,181
Other	6,613,618	5,675,021	6,593,584	6,407,686	7,257,868	7,137,909	6,436,364	6,694,033	7,839,157	4,679,783
Total Expenditures	\$ 126,196,973	\$ 128,894,460	\$ 131,025,199	\$ 138,920,007	\$ 142,012,968	\$ 143,133,622	\$ 138,221,627	\$ 161,036,673	\$ 167,914,013	\$ 173,013,859

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