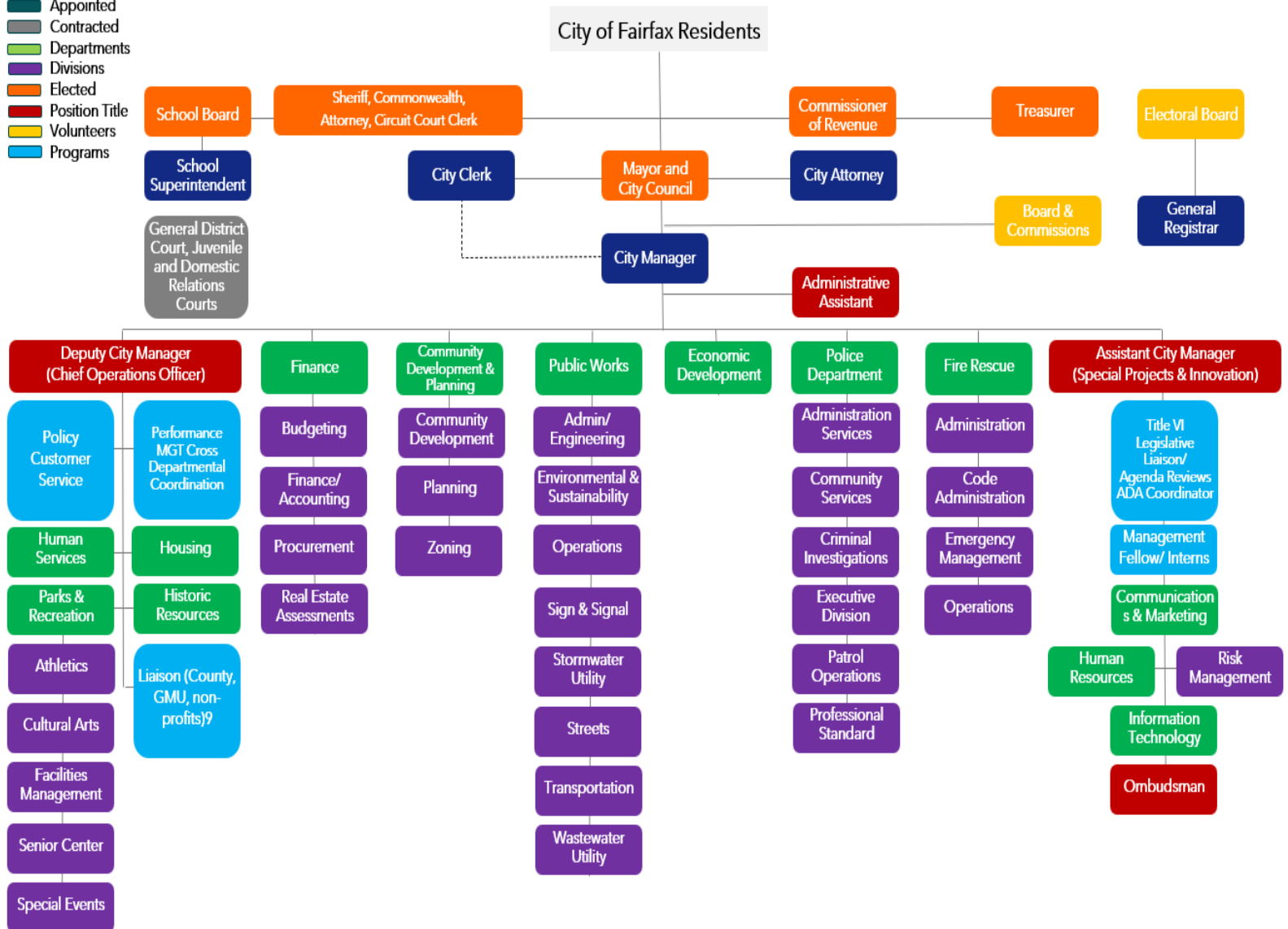


# BUDGET SUMMARY

# City of Fairfax Organizational Chart

- Appointed
- Contracted
- Departments
- Divisions
- Elected
- Position Title
- Volunteers
- Programs



Summary of Permanent Employee Positions

Department	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Adopted
City Clerk	1.50	1.50	2.00	2.00
Electoral Board	3.00	3.00	3.00	3.00
City Manager	3.50	3.50	5.00	6.00
Human Resources	5.00	5.00	5.00	5.00
Communications & Marketing	2.25	2.25	2.25	3.00
Cable TV	2.00	2.00	2.00	2.00
Information Technology	11.00	12.00	12.00	12.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	13.00	13.00	13.00	13.00
Finance & Accounting	11.00	12.00	12.00	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	89.75	90.00	92.00
Fire & Rescue	85.50	85.50	85.00	85.75
Public Works	74.80	74.30	74.85	81.60
Human Services	1.75	2.00	3.00	3.00
Parks & Recreation	21.13	21.13	21.13	31.38
Historic Resources	4.10	4.10	4.10	4.85
Community Development & Planning	16.00	16.00	16.00	16.00
Economic Development	4.50	4.50	5.00	6.50
Education	2.50	2.50	2.50	2.50
<b>Total General Fund</b>	<b>375.03</b>	<b>377.78</b>	<b>381.58</b>	<b>405.33</b>
Wastewater Fund	9.40	9.40	9.45	9.45
Transit Fund	33.70	33.70	33.45	33.45
Stormwater Utility Fund	14.60	14.60	14.75	14.75
<b>Total Enterprise Funds</b>	<b>57.70</b>	<b>57.70</b>	<b>57.65</b>	<b>57.65</b>
<b>Total All Funds</b>	<b>432.73</b>	<b>435.48</b>	<b>439.23</b>	<b>462.98</b>

**FY 2025 Adopted Budget – City of Fairfax, Virginia**

**City of Fairfax and Fairfax County Contracts**

<b>Contract</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Adopted</b>	<b>Variance to Budget \$</b>	<b>Variance to Budget %</b>
School Tuition Contract	\$ 55,267,673	\$ 55,554,400	\$ 58,154,400	\$ 58,815,777	\$ 3,261,377	5.87%
Library Services	974,878	1,037,309	1,037,309	1,037,309	-	0.00%
Joint Court Service	352,329	386,000	386,000	386,000	-	0.00%
Juvenile and Domestic Court	599,728	625,611	625,611	625,611	-	0.00%
Commonwealth Attorney	272,303	300,000	300,000	300,000	-	0.00%
Court Services and Custody	1,013,340	1,162,475	1,162,475	1,162,475	-	0.00%
Fire and Rescue - Operations	172,481	186,000	186,000	204,000	18,000	9.68%
Refuse Disposal	480,771	574,750	574,750	574,750	-	0.00%
Extension - County Agent	91,278	94,016	40,662	94,016	-	0.00%
Community Services Board	2,479,063	2,872,225	2,872,225	3,024,453	152,228	5.30%
Social Services	1,986,015	2,671,432	2,671,432	2,671,432	-	0.00%
Housing and Community Development	287,577	270,850	270,850	307,554	36,704	13.55%
Health Services	2,111,580	2,639,475	2,639,475	2,639,475	-	0.00%
<b>Total</b>	<b>\$ 66,089,017</b>	<b>\$ 68,374,543</b>	<b>\$ 70,921,189</b>	<b>\$ 71,842,852</b>	<b>\$ 3,468,309</b>	<b>5.07%</b>

<b>Category Summary</b>						
Education	55,267,673	55,554,400	58,154,400	58,815,777	3,261,377	5.87%
Non Education	10,821,344	12,820,143	12,766,789	13,027,075	206,932	1.61%
<b>Total</b>	<b>\$ 66,089,017</b>	<b>\$ 68,374,543</b>	<b>\$ 70,921,189</b>	<b>\$ 71,842,852</b>	<b>\$ 3,468,309</b>	<b>5.07%</b>

**FY 2025 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
<b>Revenues:</b>							
General Property Tax	\$ 101,664,888						\$ 101,664,888
Other Local Taxes	45,176,961						45,176,961
Licenses, Permits & Fees	1,946,044						1,946,044
Fines & Forfeitures	2,301,612						2,301,612
Use of Money & Property	6,839,024				80,000		6,919,024
Charges for Services	3,787,692			3,054,657	10,829,096	-	17,671,445
Miscellaneous Revenue	405,000						405,000
State and Federal Aid	16,711,327	29,628,038	-	-		1,775,000	48,114,365
Transfers from Other Funds	-	52,755,276		1,800,000	-	3,912,101	58,467,377
Other Funding Sources	1,146,000			1,000,000	-		2,146,000
Surplus/Appropriated Fund Balance	785,000						785,000
<b>Total Revenue</b>	<b>\$ 180,763,548</b>	<b>\$ 82,383,314</b>	<b>\$ -</b>	<b>\$ 5,854,657</b>	<b>\$ 10,909,096</b>	<b>\$ 5,687,101</b>	<b>\$ 285,597,716</b>
Less Transfers	2,845,775	39,092,859	-	1,800,000	-	3,912,101	47,650,735
<b>Adjusted Revenue</b>	<b>\$ 177,917,773</b>	<b>\$ 43,290,455</b>	<b>\$ -</b>	<b>\$ 4,054,657</b>	<b>\$ 10,909,096</b>	<b>\$ 1,775,000</b>	<b>\$ 237,946,981</b>
<b>Expenditures:</b>							
Legislative	\$ 429,705						\$ 429,705
Judicial Administration	2,529,206						2,529,206
Electoral Board	761,608						761,608
General & Financial	15,513,708						15,513,708
Police Department	18,595,793						18,595,793
Fire & Rescue	18,614,192						18,614,192
Public Works	16,269,058						16,269,058
Human Services	11,003,117						11,003,117
Culture & Recreation	8,779,010						8,779,010
Community Development & Planning	3,267,437						3,267,437
Debt Service	1,814,108				2,062,666		3,876,774
Education	64,181,590						64,181,590
Interest & Uses - Capital Leases	5,179,647						5,179,647
Other Non-Departmental	(956,946)						(956,946)
Utility Service	-			2,764,438	4,972,538		7,736,976
Transit Service	-					5,884,532	5,884,532
Capital Projects	11,936,540	69,637,230	9,520,000	4,608,000	15,184,400		110,886,170
Transfer to Other Funds	2,845,775		2,200,000				5,045,775
<b>Total Expenditures</b>	<b>\$ 180,763,548</b>	<b>\$ 69,637,230</b>	<b>\$ 11,720,000</b>	<b>\$ 7,372,438</b>	<b>\$ 22,219,604</b>	<b>\$ 5,884,532</b>	<b>\$ 297,597,351</b>
Less Transfers	2,845,775	19,100,356	11,720,000	-	-	-	33,666,131
<b>Adjusted Expenditures</b>	<b>\$ 177,917,773</b>	<b>\$ 50,536,874</b>	<b>\$ -</b>	<b>\$ 7,372,438</b>	<b>\$ 22,219,604</b>	<b>\$ 5,884,532</b>	<b>\$ 263,931,220</b>

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

**FY 2025 Adopted Budget – City of Fairfax, Virginia**

**Projected Fund / Cash Balance - All Funds**

	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Adopted</b>
<b>General Fund</b>				
Beginning Fund Balance	\$ 31,453,451	\$ 28,245,772	\$ 28,275,162	\$ 30,212,140
Fund Balance Activity	-	2,800,550	9,117,600	785,000
Revenues - Non Fund Balance	170,874,689	170,213,309	175,910,208	179,978,548
Total Revenues	170,874,689	173,013,859	185,027,808	180,763,548
Expenditures	173,471,062	173,013,859	173,973,230	180,763,548
Encumbrances	(581,916)	-	-	-
Ending Fund Balance - Unassigned	\$ 28,275,162	\$ 25,445,222	\$ 30,212,140	\$ 29,427,140
<b>Wastewater Fund</b>				
Beginning Cash Balance	\$ 4,117,293	\$ 9,927,542	\$ 22,412,536	\$ 15,287,770
Revenues	11,135,901	18,074,482	10,352,252	10,909,096
Expenses	6,144,025	17,477,018	17,477,018	22,219,604
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 22,412,536	\$ 10,525,006	\$ 15,287,770	\$ 3,977,261
<b>Stormwater Utility Fund</b>				
Beginning Cash Balance	\$ 1,492,395	\$ 699,418	\$ 2,006,310	\$ 2,141,897
Revenues	3,009,458	7,031,752	7,031,752	5,854,657
Expenses	4,349,047	6,895,297	6,896,165	7,372,438
Other Fund Balance Activity	1,853,504	-	-	-
Ending Cash Balance	\$ 2,006,310	\$ 835,873	\$ 2,141,897	\$ 624,116
<b>Transit Fund</b>				
Beginning Cash Balance	\$ -	\$ -	\$ 3,171,481	\$ 3,349,315
Revenues	3,747,171	5,621,101	5,771,101	5,687,101
Expenses	5,328,325	5,589,877	5,593,267	5,884,532
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 3,171,481	\$ 31,224	\$ 3,349,315	\$ 3,151,884
<b>ARPA Fund</b>				
Beginning Cash Balance	\$ 14,792,761	\$ 14,945,520	\$ 14,792,761	\$ 11,720,000
Cash Receipts	261,004	-	-	-
Expenses/Transfers	261,004	8,525,000	3,072,760	11,720,000
Ending Cash Balance	\$ 14,792,761	\$ 6,420,520	\$ 11,720,000	\$ -
<b>Stormwater Fund</b>				
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ -
Revenues	102,424	-	-	-
Expenses/Transfers	1,751,080	-	-	-
Adjustments for accrual activity	(1,853,504)	-	-	-
Ending Cash Balance	\$ -	\$ -	\$ -	\$ -
<b>Old Town Fund</b>				
Beginning Fund Balance	\$ 356,701	\$ 393,357	\$ 516,651	\$ 742,123
Revenues	259,364	197,186	290,472	383,758
Expenses	99,414	65,000	65,000	65,000
Adjustments for accrual activity	-	-	-	-
Ending Fund Balance	\$ 516,651	\$ 525,543	\$ 742,123	\$ 1,060,881
<b>Transportation Tax Fund</b>				
Beginning Fund Balance	\$ 4,584,862	\$ 5,421,183	\$ 4,745,829	\$ 3,128,043
Revenues	5,298,807	5,516,799	5,546,030	5,574,538
Expenses	5,137,840	7,163,816	7,163,816	7,163,816
Ending Fund Balance	\$ 4,745,829	\$ 3,774,166	\$ 3,128,043	\$ 1,538,765
<b>Cable TV Fund</b>				
Beginning Fund Balance	\$ 974,817	\$ 929,606	\$ 896,609	\$ 793,609
Revenues	147,391	172,000	172,000	172,000
Expenses	225,599	275,000	275,000	140,000
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 896,609	\$ 826,606	\$ 793,609	\$ 825,609

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

### **General Fund:**

The City projects balanced budgets in the adopted FY 2025 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 \$785,000 will be used in FY 2025 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2025 of \$29.4M (16.6% 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 2024 adopted budget included a 6% rate increase and the FY 2025 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 2025 adopted budget recommends expenditures of \$3.8M for improvements relating to stormwater infrastructure and a fee increase of 6.0%; estimated annual bill increase to be \$9.16/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 set the OTSD rate at 4¢ per \$100 of assessed value (same level as FY 2023). For FY 2025, the adopted OTSD rate is 8.0¢ 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¢ 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 2025 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 2025 Adopted Budget – City of Fairfax, Virginia**

**All Funds Summary - Revenues**

	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Adopted</b>
<b>General Fund Revenues</b>				
General Property Tax	\$ 95,940,775	\$ 97,591,784	\$ 98,970,905	\$ 101,664,888
Other Local Taxes	42,854,961	42,534,985	43,310,509	45,176,961
Licenses, Permits & Fees	1,738,897	1,917,323	2,017,323	1,946,044
Fines & Forfeitures	1,216,932	2,301,812	2,301,812	2,301,612
Use of Money & Property	5,850,442	4,746,835	7,267,025	6,839,024
Charges for Services	3,607,853	3,783,027	3,783,027	3,787,692
Miscellaneous Revenue	743,103	405,000	405,000	405,000
State and Federal Aid	17,691,848	15,811,543	16,708,607	16,711,327
Other Financing Sources	1,229,879	1,121,000	1,146,000	1,146,000
Fund Balance Activity	-	2,800,550	9,117,600	785,000
<b>Total General Fund Revenues</b>	<b>170,874,689</b>	<b>173,013,859</b>	<b>185,027,808</b>	<b>180,763,548</b>
<b>Wastewater</b>				
Operating Revenue	10,111,442	9,280,734	9,280,734	9,837,578
Availability Charges	917,148	991,518	991,518	991,518
Other Revenues	107,311	80,000	80,000	80,000
Other Financing Sources	-	7,722,230	-	-
<b>Total Wastewater</b>	<b>11,135,901</b>	<b>18,074,482</b>	<b>10,352,252</b>	<b>10,909,096</b>
<b>Transit</b>				
Daily Receipts	2	-	-	-
Miscellaneous	2,113	-	-	-
State Revenues (NVTC/DRPT)	2,995,056	959,000	959,000	848,000
George Mason University	750,000	750,000	900,000	927,000
Transfers In	-	3,912,101	3,912,101	3,912,101
<b>Total Transit</b>	<b>3,747,171</b>	<b>5,621,101</b>	<b>5,771,101</b>	<b>5,687,101</b>
<b>Other Funds</b>				
ARPA Fund	261,004	-	-	-
Stormwater Fund (RE Tax funded)	102,424	-	-	-
Stormwater Utility Fund	3,001,144	7,031,752	7,031,752	5,854,657
Transportation Tax Fund	5,298,807	5,516,799	5,546,030	5,574,538
Old Town Fund	259,364	197,186	290,472	383,758
Cable Fund	147,391	172,000	172,000	172,000
Capital Fund (outside sources)	15,671,842	60,763,965	60,763,965	62,268,414
<b>Total Other Funds</b>	<b>24,741,976</b>	<b>73,681,702</b>	<b>73,804,219</b>	<b>74,253,367</b>
<b>Less Fund Transfers</b>	-	(33,481,997)	(33,481,997)	(33,666,131)
<b>Total Revenues</b>	<b>\$ 210,499,738</b>	<b>\$ 236,909,147</b>	<b>\$ 241,473,383</b>	<b>\$ 237,946,981</b>

Totals may vary due to immaterial rounding.

**FY 2025 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Expenditures</b>				
	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Adopted</b>
<b>General Fund Expenditures</b>				
Legislative	\$ 533,099	\$ 467,530	\$ 534,653	\$ 429,705
Judicial Administration	2,283,533	2,529,206	2,529,206	2,529,206
Electoral Board	549,271	627,514	643,046	761,608
General & Financial	13,510,625	14,561,267	14,656,145	15,513,708
Police Department	14,979,226	18,193,781	18,193,781	18,595,793
Fire & Rescue	16,847,907	18,919,834	19,141,635	18,614,192
Public Works	13,412,680	15,567,935	15,584,750	16,269,058
Human Services	8,622,390	10,251,023	10,303,073	11,003,117
Culture & Recreation	7,232,927	8,300,506	8,306,411	8,779,010
Community Development & Planning	2,945,591	3,118,101	3,368,101	3,267,437
Debt Service	1,397,212	586,589	586,589	1,814,108
Education	61,443,585	61,004,199	63,599,199	64,181,590
Interest and Uses - Capital Leases	5,073,023	5,332,389	5,332,389	5,179,647
Other Non Departmental	218,942	(1,239,195)	(3,547,447)	(956,946)
Fund Transfers	24,421,050	14,793,181	14,741,698	14,782,315
<b>Total General Fund Expenditures</b>	<b>173,471,062</b>	<b>173,013,859</b>	<b>173,973,229</b>	<b>180,763,548</b>
<b>Wastewater</b>				
County Wastewater Contract	1,718,601	2,250,000	2,250,000	2,250,000
Capital Improvements	492,109	10,491,230	10,491,230	15,184,400
Line Maintenance	1,144,515	1,257,721	1,257,721	1,287,082
Administration & Engineering	1,164,744	1,415,401	1,415,401	1,435,456
Debt Service	1,624,056	2,062,666	2,062,666	2,062,666
<b>Total Wastewater</b>	<b>6,144,025</b>	<b>17,477,018</b>	<b>17,477,018</b>	<b>22,219,604</b>
<b>Transit</b>	<b>5,328,325</b>	<b>5,589,877</b>	<b>5,593,267</b>	<b>5,884,532</b>
<b>Other Funds</b>				
ARPA Fund	261,004	8,525,000	8,525,000	11,720,000
Stormwater Fund (RE Tax funded)	1,751,080	-	-	-
Stormwater Utility Fund	4,416,653	6,895,297	6,895,297	7,372,438
Transportation Tax Fund	5,137,840	7,163,816	7,163,816	7,163,816
Old Town Fund	99,414	65,000	65,000	65,000
Cable Fund	225,599	275,000	275,000	140,000
Capital Funding (outside sources)	16,460,604	60,763,965	60,763,965	62,268,414
<b>Total Other Funds</b>	<b>28,352,193</b>	<b>83,688,078</b>	<b>83,688,078</b>	<b>88,729,668</b>
<b>Less Fund Transfers</b>	<b>(2,598,595)</b>	<b>(30,481,997)</b>	<b>(30,481,997)</b>	<b>(33,666,131)</b>
<b>Total Expenditures</b>	<b>\$ 210,697,010</b>	<b>\$ 249,286,835</b>	<b>\$ 250,249,595</b>	<b>\$ 263,931,221</b>

Totals may vary due to immaterial rounding.

**FY 2025 Adopted Budget – City of Fairfax, Virginia**

**General Fund - Summary of Revenues and Expenditures**

	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Adopted</b>
<b>Revenues</b>				
General Property Tax	\$ 95,940,775	\$ 97,591,784	\$ 98,970,905	\$ 101,664,888
Other Local Taxes	42,854,961	42,534,985	43,310,509	45,176,961
Licenses, Permits & Fees	1,738,897	1,917,323	2,017,323	1,946,044
Fines & Forfeitures	1,216,932	2,301,812	2,301,812	2,301,612
Use of Money & Property	5,850,442	4,746,835	7,267,025	6,839,024
Charges for Services	3,607,853	3,783,027	3,783,027	3,787,692
Miscellaneous Revenue	743,103	405,000	405,000	405,000
State and Federal Aid	17,691,848	15,811,543	16,708,607	16,711,327
Other Financing Sources	1,229,879	1,121,000	1,146,000	1,146,000
Transfer from Other Funds	-	-	-	-
Fund Balance Activity	-	2,800,550	9,117,600	785,000
<b>Total Revenues</b>	<b>\$ 170,874,689</b>	<b>\$ 173,013,859</b>	<b>\$ 185,027,808</b>	<b>\$ 180,763,548</b>
<b>Expenditures</b>				
Legislative	\$ 533,099	\$ 467,530	\$ 534,653	\$ 429,705
Judicial Administration	2,283,533	2,529,206	2,529,206	2,529,206
Electoral Board	549,271	627,514	643,046	761,608
General & Financial	13,510,625	14,561,267	14,656,145	15,513,708
Police Department	14,979,226	18,193,781	18,193,781	18,595,793
Fire & Rescue	16,847,907	18,919,834	19,141,635	18,614,192
Public Works	13,412,680	15,567,935	15,584,750	16,269,058
Human Services	8,622,390	10,251,023	10,303,073	11,003,117
Culture & Recreation	7,232,927	8,300,506	8,306,411	8,779,010
Community Development & Planning	2,945,591	3,118,101	3,368,101	3,267,437
Debt Service	1,397,212	586,589	586,589	1,814,108
Education	61,443,585	61,004,199	63,599,199	64,181,590
Interest and Uses - Capital Leases	5,073,023	5,332,389	5,332,389	5,179,647
Other Non Departmental	218,942	(1,239,195)	(3,547,447)	(956,946)
Transfer to Firing Range	-	-	-	-
Transfer to CIP	21,822,455	12,191,717	12,017,717	11,936,540
Transfer to Stormwater	-	-	-	-
Transfer to Old Town District	189,188	197,186	290,472	383,758
Transfer to Transportation Tax Fund	2,399,407	2,404,278	2,433,509	2,462,017
Transfer to Wastewater Fund	-	-	-	-
Transfer to Transit Fund	10,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 173,471,062</b>	<b>\$ 173,013,859</b>	<b>\$ 173,973,229</b>	<b>\$ 180,763,548</b>
<b>Over / (Under)</b>	<b>\$ (2,596,373)</b>	<b>\$ -</b>	<b>\$ 11,054,579</b>	<b>\$ -</b>

**FY 2025 Adopted Budget – City of Fairfax, Virginia**

**Adopted Budget Allocation FY 2025**

	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Adopted</b>
<b>Revenues</b>				
Real Estate Revenues	\$ 80,604,771	\$ 82,611,784	\$ 83,990,905	\$ 86,014,888
Personal Property	15,336,005	14,980,000	14,980,000	15,650,000
Other Local Taxes	42,854,961	42,534,985	43,310,509	45,176,961
Licenses, Permits, and Fees	1,738,897	1,917,323	2,017,323	1,946,044
Fines and Forfeitures	1,216,932	2,301,812	2,301,812	2,301,612
Use of Money and Property	5,850,442	4,746,835	7,267,025	6,839,024
Charges for Services	3,607,853	3,783,027	3,783,027	3,787,692
Miscellaneous Revenue	743,103	405,000	405,000	405,000
State Revenue	17,292,949	15,634,927	16,531,991	16,534,711
Federal Revenue	398,898	176,616	176,616	176,616
Other Financing Sources	1,229,879	1,121,000	1,146,000	1,146,000
Fund Balance Activity	-	2,800,550	9,117,600	785,000
<b>Total Revenues</b>	<b>\$ 170,874,689</b>	<b>\$173,013,859</b>	<b>\$ 185,027,808</b>	<b>\$ 180,763,548</b>
<b>Expenditures</b>				
Compensation	\$ 40,352,036	\$ 41,258,611	\$ 41,294,191	\$ 43,566,197
Fringe Benefits	16,977,008	20,579,640	18,377,114	19,891,157
Non Education County Contracts	10,821,344	12,820,143	12,820,143	13,027,075
Transfer to Other Funds (OTSD, Trans Tax)	2,598,595	2,601,464	2,723,981	2,845,775
Senior Tax Relief	1,131,748	1,253,000	1,253,000	1,275,000
Education:				
Tuition Contract	55,267,673	55,554,400	58,154,400	58,815,777
School Debt Service	4,597,353	3,665,181	3,665,181	3,672,802
School Capital Lease	596,902	560,499	560,499	559,590
General Debt Service	1,397,212	586,589	586,589	1,814,108
General Capital Lease	5,073,023	5,332,389	5,332,389	5,179,647
Capital Budget - GF Transfer	21,822,455	12,191,717	12,017,717	11,936,540
Other (Contracts, Fuels, Utilities, Supplies, etc.)	12,835,713	16,610,226	17,188,025	18,179,880
<b>Total Expenditures</b>	<b>\$ 173,471,062</b>	<b>\$ 173,013,859</b>	<b>\$ 173,973,230</b>	<b>\$ 180,763,548</b>

# FY 2025 Adopted Budget – City of Fairfax, Virginia

## General Fund Expenditure Summary by Cost Center

Agency Title	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Adopted	Variance to Budget \$	Variance to Budget %
<b>Legislative</b>						
City Council	\$ 280,243	\$ 207,853	\$ 267,853	\$ 152,853	\$ (55,000)	-26.46%
City Clerk	252,856	259,677	266,800	276,852	17,176	6.61%
<b>Total Legislative</b>	<b>\$ 533,099</b>	<b>\$ 467,530</b>	<b>\$ 534,653</b>	<b>\$ 429,705</b>	<b>\$ (37,824)</b>	<b>-8.09%</b>
<b>Judicial Administration</b>						
General District Court	\$ 45,833	\$ 55,120	\$ 55,120	\$ 55,120	\$ -	0.00%
Joint Court Service	352,329	386,000	386,000	386,000	-	0.00%
Juvenile & Domestic Court	599,728	625,611	625,611	625,611	-	0.00%
Commonwealth Attorney	272,303	300,000	300,000	300,000	-	0.00%
Court Services & Custody	1,013,340	1,162,475	1,162,475	1,162,475	-	0.00%
<b>Total Judicial Administration</b>	<b>\$ 2,283,533</b>	<b>\$ 2,529,206</b>	<b>\$ 2,529,206</b>	<b>\$ 2,529,206</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Electoral Board</b>						
<b>Electoral Board</b>	<b>\$ 549,271</b>	<b>\$ 627,514</b>	<b>\$ 643,046</b>	<b>\$ 761,608</b>	<b>\$ 134,094</b>	<b>21.37%</b>
<b>General &amp; Financial</b>						
City Manager	\$ 829,206	\$ 958,419	\$ 1,058,419	\$ 1,263,489	\$ 305,070	31.83%
Economic Development	2,263,726	2,274,213	2,274,213	2,419,088	144,875	6.37%
City Attorney	641,943	717,000	717,000	747,000	30,000	4.18%
Public Audit of Accounts	88,459	100,877	100,877	100,877	-	0.00%
Human Resources	1,377,366	1,248,336	1,248,336	1,304,530	56,194	4.50%
Communications & Marketing	460,041	476,849	476,849	646,637	169,788	35.61%
Cable TV	291,927	305,826	305,826	331,233	25,407	8.31%
Risk Management	390,675	503,895	493,864	571,347	67,452	13.39%
Telephone	73,810	85,006	85,006	123,482	38,476	45.26%
Information Technology	1,998,196	2,292,952	2,299,003	2,287,318	(5,634)	-0.25%
Printing & Office Supplies	276,642	268,470	268,470	237,786	(30,684)	-11.43%
Fleet Maintenance	-	-	-	-	-	0.00%
Finance	1,569,866	1,910,865	1,910,865	1,859,544	(51,321)	-2.69%
Real Estate	698,873	769,259	768,118	814,633	45,374	5.90%
Treasurer	1,077,167	1,025,990	1,025,990	1,231,196	205,206	20.00%
Commissioner of Revenue	1,165,621	1,276,309	1,276,309	1,233,548	(42,761)	-3.35%
Retirement Expenses	262,825	307,000	307,000	302,000	(5,000)	-1.63%
Pool Maintenance	44,281	40,000	40,000	40,000	-	0.00%
<b>Total General and Financial</b>	<b>\$ 13,510,625</b>	<b>\$ 14,561,267</b>	<b>\$ 14,656,145</b>	<b>\$ 15,513,708</b>	<b>\$ 952,441</b>	<b>6.54%</b>
<b>Police</b>						
Executive Division	\$ 2,566,719	\$ 3,650,938	\$ 3,650,938	\$ 952,694	\$ (2,698,245)	-73.91%
Criminal Investigations	3,959,187	4,918,981	4,918,981	2,743,638	(2,175,343)	-44.22%
Patrol Operations	8,453,320	9,623,861	9,623,861	7,620,830	(2,003,032)	-20.81%
Administrative Services	-	-	-	3,390,263	3,390,263	0.00%
Professional Standards	-	-	-	1,450,390	1,450,390	0.00%
Community Services	-	-	-	2,437,978	2,437,978	0.00%
<b>Total Police</b>	<b>\$ 14,979,226</b>	<b>\$ 18,193,781</b>	<b>\$ 18,193,781</b>	<b>\$ 18,595,793</b>	<b>\$ 402,012</b>	<b>2.21%</b>
<b>Fire &amp; Rescue</b>						
Administration	\$ 1,598,395	\$ 2,235,167	\$ 2,461,167	\$ 2,219,185	\$ (15,983)	-0.72%
Fire Operations	12,897,495	13,849,602	13,849,602	13,515,525	(334,077)	-2.41%
Code Administration	2,352,017	2,835,065	2,830,866	2,879,483	44,418	1.57%
<b>Total Fire &amp; Rescue</b>	<b>\$ 16,847,907</b>	<b>\$ 18,919,834</b>	<b>\$ 19,141,635</b>	<b>\$ 18,614,192</b>	<b>\$ (305,642)</b>	<b>-1.62%</b>

# FY 2025 Adopted Budget – City of Fairfax, Virginia

## General Fund Expenditure Summary by Cost Center

Agency Title	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Adopted	Variance to Budget \$	Variance to Budget %
<b>Public Works</b>						
Asphalt & Concrete Maint.	\$ 2,600,520	\$ 2,857,710	\$ 2,857,710	\$ 3,113,364	\$ 255,654	8.95%
Snow Removal	293,810	510,038	510,038	549,604	39,566	7.76%
Storm Drainage	72,613	-	-	-	-	0.00%
Signs, Signal, and Lighting	2,517,102	2,850,273	2,850,273	2,836,974	(13,298)	-0.47%
Refuse Collection	3,384,449	3,735,992	3,735,992	4,031,900	295,908	7.92%
Environment & Sustainability	235,159	436,295	441,214	477,269	40,974	9.39%
Facility Maintenance	1,950,142	2,212,993	2,216,977	2,284,339	71,346	3.22%
R.O.W. & Grounds	1,357,604	1,546,920	1,546,920	1,651,929	105,009	6.79%
Administration	1,001,281	1,417,714	1,425,626	1,323,679	(94,035)	-6.63%
<b>Total Public Works</b>	<b>\$ 13,412,680</b>	<b>\$ 15,567,935</b>	<b>\$ 15,584,750</b>	<b>\$ 16,269,058</b>	<b>\$ 701,124</b>	<b>4.50%</b>
<b>Human Services</b>						
Health Department	\$ 2,111,580	\$ 2,639,475	\$ 2,639,475	\$ 2,639,475	\$ -	0.00%
Commission for Women	1,538	2,350	2,350	2,350	-	0.00%
Community Services Board	2,479,063	2,872,225	2,872,225	3,024,453	152,228	5.30%
Tax Relief	1,131,748	1,253,000	1,253,000	1,275,000	22,000	1.76%
Human Services Administration	502,513	337,075	389,125	878,237	541,162	160.55%
Social Services	2,017,092	2,782,032	2,782,032	2,782,032	-	0.00%
Housing and Development	287,577	270,850	270,850	307,554	36,704	13.55%
County Agent	91,278	94,016	94,016	94,016	-	0.00%
<b>Total Human Services</b>	<b>\$ 8,622,390</b>	<b>\$ 10,251,023</b>	<b>\$ 10,303,073</b>	<b>\$ 11,003,117</b>	<b>\$ 752,094</b>	<b>7.34%</b>
<b>Culture and Recreation</b>						
Administration	\$ 2,279,432	\$ 2,918,344	\$ 2,918,344	\$ 2,931,011	\$ 12,667	0.43%
Special Events	1,002,893	925,586	925,586	1,052,653	127,067	13.73%
Facilities	669,513	729,719	729,719	768,055	38,336	5.25%
Park/Ballfield Maintenance	1,586,206	1,734,527	1,734,527	1,966,068	231,540	13.35%
Library	974,878	1,037,309	1,037,309	1,037,309	-	0.00%
Historic Resources	720,005	955,020	960,925	1,023,914	68,894	7.21%
<b>Total Culture and Recreation</b>	<b>\$ 7,232,927</b>	<b>\$ 8,300,506</b>	<b>\$ 8,306,411</b>	<b>\$ 8,779,010</b>	<b>\$ 478,504</b>	<b>5.76%</b>
<b>Community Development and Planning</b>						
Planning & Design Review	\$ 1,847,016	\$ 1,822,688	\$ 1,822,688	\$ 1,818,272	\$ (4,416)	-0.24%
Zoning Administration	1,098,575	1,295,413	1,545,413	1,449,165	153,752	11.87%
<b>Total CD &amp; P</b>	<b>\$ 2,945,591</b>	<b>\$ 3,118,101</b>	<b>\$ 3,368,101</b>	<b>\$ 3,267,437</b>	<b>\$ 149,336</b>	<b>4.79%</b>
<b>Education</b>						
School Board	\$ 961,658	\$ 1,204,119	\$ 1,199,119	\$ 1,113,421	\$ (90,698)	-7.53%
Tuition	55,267,673	55,554,400	58,154,400	58,815,777	3,261,377	5.87%
Capital Outlay	20,000	20,000	20,000	20,000	-	0.00%
School - Interest on Leases	55,263	44,477	44,477	33,379	(11,098)	-24.95%
School - Uses from Leases	541,638	516,022	516,022	526,210	10,188	1.97%
School Debt Service	4,597,353	3,665,181	3,665,181	3,672,802	7,621	0.21%
<b>Total Education</b>	<b>\$ 61,443,585</b>	<b>\$ 61,004,199</b>	<b>\$ 63,599,199</b>	<b>\$ 64,181,590</b>	<b>\$ 3,177,391</b>	<b>5.21%</b>

## FY 2025 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Adopted	Variance to Budget \$	Variance to Budget %
<b>Debt Service</b>						
General Debt Service	\$ 1,397,212	\$ 586,589	\$ 586,589	\$ 1,814,108	\$ 1,227,519	209.26%
<b>Non-Departmental</b>						
Interest on Leases	\$ 1,282,024	\$ 1,269,732	\$ 1,269,732	\$ 1,170,388	\$ (99,344)	-7.82%
Uses From Leases	3,790,999	4,062,657	4,062,657	4,009,260	(53,397)	-1.31%
Regional Agencies	148,942	150,303	150,303	207,075	56,772	37.77%
Salary Vacancy	-	(1,838,389)	(4,050,701)	(1,564,021)	274,368	14.92%
Budget Reserve /Contingency	70,000	448,891	352,951	400,000	(48,891)	-10.89%
Capital Budget	21,822,455	12,191,717	12,017,717	11,936,540	(255,177)	-2.09%
Transfer to Other Funds	2,598,595	2,601,464	2,723,981	2,845,775	244,311	9.39%
<b>Total Non-Departmental</b>	<b>\$ 29,713,016</b>	<b>\$ 18,886,375</b>	<b>\$ 16,526,640</b>	<b>\$ 19,005,016</b>	<b>\$ 118,641</b>	<b>0.63%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 173,471,062</b>	<b>\$ 173,013,859</b>	<b>\$ 173,973,229</b>	<b>\$ 180,763,548</b>	<b>\$ 7,749,689</b>	<b>4.48%</b>

**FY 2025 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Revenues by Category**

Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Adopted
Real Estate	\$ 59,505,606	\$ 61,441,513	\$ 66,790,301	\$ 67,892,659	\$ 69,783,177	\$ 71,378,885	\$ 74,617,133	\$ 80,609,163	\$ 83,990,905	\$ 86,014,888
Personal Property	10,243,702	10,171,214	11,447,025	11,511,625	11,524,614	12,200,896	12,199,640	15,331,612	14,980,000	15,650,000
Sales Tax	11,580,673	11,181,816	11,276,435	11,721,703	11,836,812	11,790,794	12,555,783	13,425,699	13,867,401	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	11,583,732	11,315,000	12,415,000
Meals Tax	5,703,399	5,771,329	5,972,064	5,967,535	6,374,777	5,501,543	5,503,374	8,124,128	8,757,648	8,918,100
Other Local Taxes	8,375,385	8,543,760	8,563,296	8,827,582	8,800,615	8,326,016	8,852,444	9,721,402	9,370,460	9,976,460
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	1,738,897	2,017,323	1,946,044
Fines & Forfeitures	1,113,719	1,233,802	1,344,266	1,408,265	1,312,019	1,118,390	663,424	1,216,932	2,301,812	2,301,612
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	5,850,442	7,267,025	6,839,024
Charges for Services	3,049,479	3,304,373	3,388,964	3,744,262	3,943,282	2,546,161	2,228,406	3,607,853	3,783,027	3,787,692
Intergovernmental	11,480,641	11,854,303	12,927,118	13,382,207	13,272,473	14,279,715	17,952,880	17,691,848	16,708,607	16,711,327
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	1,972,982	1,551,000	1,551,000
Fund Balance Activity	1,260,278	1,164,306	-	-	-	-	-	-	9,117,600	785,000
<b>Total Revenue</b>	<b>\$ 126,196,973</b>	<b>\$ 128,894,460</b>	<b>\$ 135,517,274</b>	<b>\$ 139,071,012</b>	<b>\$ 142,770,785</b>	<b>\$ 143,404,472</b>	<b>\$ 149,416,576</b>	<b>\$ 170,874,689</b>	<b>\$ 185,027,808</b>	<b>\$ 180,763,548</b>



**FY 2025 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Expenditures by Department**

Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Adopted
Legislative	\$ 253,490	\$ 245,332	\$ 322,224	\$ 350,553	\$ 440,073	\$ 468,469	\$ 530,777	\$ 533,099	\$ 534,653	\$ 429,705
Judicial Administration	2,619,067	2,760,268	2,849,197	2,312,434	2,288,539	2,035,541	2,277,280	2,283,533	2,529,206	2,529,206
Electoral	218,114	262,843	291,973	280,702	417,980	429,763	473,341	549,271	643,046	761,608
General Government	8,401,562	8,827,143	9,773,569	10,207,745	10,391,594	12,817,172	12,734,388	13,510,625	14,656,145	15,513,708
Police	11,894,981	11,479,277	11,917,359	12,517,419	12,967,500	13,186,690	14,062,686	14,979,226	18,193,781	18,595,793
Fire	13,430,593	13,280,819	13,834,689	14,105,698	14,821,552	14,767,686	15,830,330	16,847,907	19,141,635	18,614,192
Public Works	12,028,378	11,554,148	12,213,709	12,047,712	12,689,998	11,956,721	12,992,983	13,412,680	15,584,750	16,269,058
Human Services	5,541,941	5,794,872	6,428,426	6,698,873	6,630,817	6,683,767	7,549,498	8,622,390	10,303,073	11,003,117
Culture and Recreation	5,981,666	6,241,211	6,427,355	6,788,257	6,261,100	5,083,046	6,820,664	7,232,927	8,306,411	8,779,010
Planning & Development	2,127,517	2,132,379	2,393,712	2,478,053	3,080,851	2,314,817	2,854,293	2,945,591	3,368,101	3,267,437
Education	53,813,860	52,940,376	54,473,906	55,127,847	57,721,736	56,616,234	57,442,346	61,443,585	63,599,199	64,181,590
Transfer to Other Funds	6,908,270	8,912,947	11,586,202	11,839,807	8,283,972	5,425,357	20,774,054	24,421,050	14,741,698	14,782,315
Other	5,675,021	6,593,584	6,407,686	7,257,868	7,137,909	6,436,364	6,694,033	6,689,178	2,371,531	6,036,809
<b>Total Expenditures</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>\$ 138,221,627</b>	<b>\$ 161,036,673</b>	<b>\$ 173,471,062</b>	<b>\$ 173,973,228</b>	<b>\$ 180,763,548</b>

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