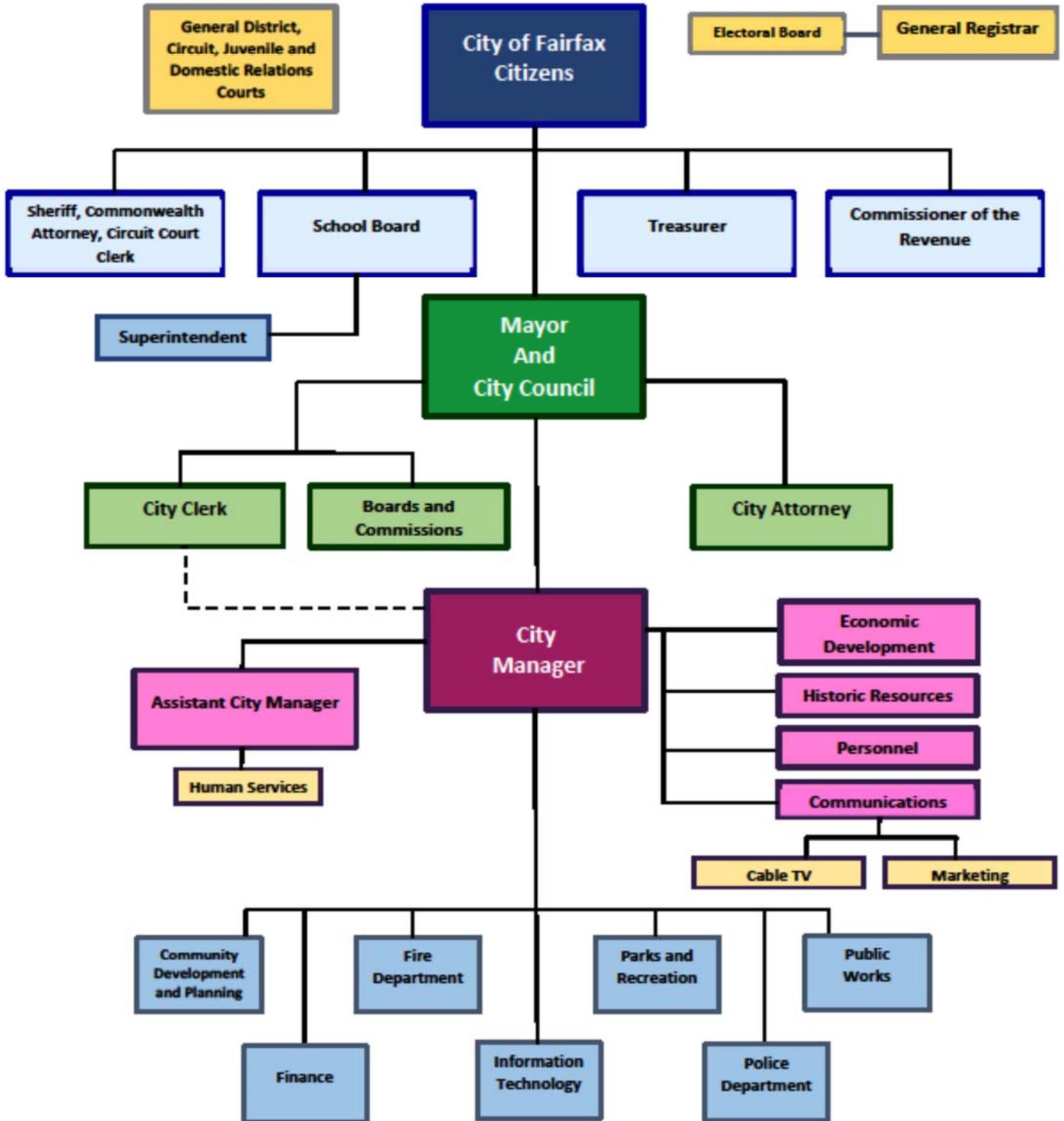


# BUDGET SUMMARY

## City of Fairfax, Virginia Organizational Chart



Summary of Permanent Employee Positions

Department	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimate	FY 2019 Adopted
City Clerk	1.50	1.50	1.50	1.50
Electoral Board	2.50	2.50	2.50	2.50
City Manager	3.00	2.50	2.50	2.50
Personnel	4.00	4.00	4.00	4.00
Communications	1.00	1.00	2.00	2.00
Marketing	0.50	0.50	0.00	0.00
Cable TV	1.75	1.75	2.00	2.00
Information Technology	9.00	9.00	9.00	9.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	12.00	12.00	12.00	12.75
Finance & Accounting	7.50	8.50	8.50	8.50
Real Estate Assessment	5.00	5.00	5.00	5.00
Treasurer	7.75	8.75	8.75	8.75
Commissioner of Revenue	9.00	9.00	9.00	9.00
Police Department	89.00	89.00	89.00	89.00
Fire Department	80.00	80.00	80.00	80.00
Public Works	76.10	78.95	78.95	78.95
Social Services	0.62	0.62	0.62	1.00
Parks & Recreation	20.63	20.38	20.88	20.88
Historic Resources	3.95	3.95	3.95	3.95
Community Development & Planning	17.50	16.50	16.50	17.00
Economic Development	1.00	1.50	1.50	2.50
Education	1.85	1.85	1.85	1.85
<b>Total General Fund</b>	<b>356.15</b>	<b>359.75</b>	<b>361.00</b>	<b>363.63</b>
Wastewater Fund	9.20	8.35	8.35	8.35
Transit Fund	33.25	33.25	33.25	33.25
Stormwater Fund	0.70	0.70	0.70	0.70
<b>Total Enterprise Funds</b>	<b>43.15</b>	<b>42.30</b>	<b>42.30</b>	<b>42.30</b>
<b>Total All Funds</b>	<b>399.30</b>	<b>402.05</b>	<b>403.30</b>	<b>405.93</b>

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

**City of Fairfax and Fairfax County Contracts**

<b>Contract</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Adopted</b>	<b>Variance to Budget \$</b>	<b>Variance to Budget %</b>
School Tuition Contract	\$ 46,048,509	\$ 48,595,370	\$ 47,425,699	\$ 49,287,277	\$ 691,907	1.42%
Library Services	802,841	826,926	809,705	833,996	7,070	0.85%
Joint Court Service	287,695	306,667	297,734	306,667	-	0.00%
Juvenile and Domestic Court	369,255	517,632	502,637	517,632	-	0.00%
Commonwealth Attorney	99,177	119,707	116,220	119,707	-	0.00%
Court Services and Custody	1,832,066	1,910,869	1,855,941	1,910,869	-	0.00%
Fire and Rescue - Operations	174,970	194,000	194,000	164,000	(30,000)	-15.46%
Refuse Disposal	394,739	372,000	372,000	372,000	-	0.00%
Extension - County Agent	40,261	47,680	47,387	48,809	1,129	2.37%
Community Services Board	1,614,654	1,755,153	1,777,153	1,854,268	99,115	5.65%
Social Services	1,967,265	1,824,449	2,085,669	2,044,504	220,055	12.06%
Health Services	1,158,983	1,306,883	1,193,752	1,229,565	(77,318)	-5.92%
<b>Total</b>	<b>\$ 54,790,415</b>	<b>\$ 57,777,336</b>	<b>\$ 56,677,897</b>	<b>\$ 58,689,293</b>	<b>\$ 911,957</b>	<b>1.58%</b>

**Category Summary**

Education	46,048,509	48,595,370	47,425,699	49,287,277	691,907	1.42%
Non Education	8,741,906	9,181,966	9,252,198	9,402,016	220,050	2.40%
<b>Total</b>	<b>\$ 54,790,415</b>	<b>\$ 57,777,336</b>	<b>\$ 56,677,897</b>	<b>\$ 58,689,293</b>	<b>\$ 911,957</b>	<b>1.58%</b>

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

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

Category	General Fund	Capital Funds*	Wastewater Fund	Transit Fund	Total
<b>Revenues:</b>					
General Property Tax	\$ 82,436,155				\$ 82,436,155
Other Local Taxes	34,983,895				34,983,895
Licenses, Permits & Fees	1,569,644				1,569,644
Fines & Forfeitures	1,500,444				1,500,444
Use of Money & Property	2,884,005		473,935		3,357,940
Charges for Services	3,527,759		7,839,257	479,200	11,846,216
Miscellaneous Revenue	223,900				223,900
State and Federal Aid	12,610,316	6,138,011		4,780,500	23,528,827
Transfers from Other Funds		6,743,145		1,984,698	8,727,843
Other Funding Sources	1,353,415	455,000	8,943,000		10,751,415
Use of Surplus/Appropriated Fund Bal	885,665				885,665
<b>Total Revenue</b>	<b>\$ 141,975,198</b>	<b>\$ 13,336,156</b>	<b>\$ 17,256,192</b>	<b>\$ 7,244,398</b>	<b>\$ 179,811,943</b>
<b>Expenditures:</b>					
Legislative	\$ 323,214				\$ 323,214
Judicial Administration	2,912,934				2,912,934
Electoral Board	357,098				357,098
General & Financial	10,103,469				10,103,469
Police Department	13,344,945				13,344,945
Fire & Rescue	14,956,404				14,956,404
Public Works	12,401,873				12,401,873
Social Services	6,547,906				6,547,906
Culture & Recreation	6,627,202				6,627,202
Community Development & Planning	2,701,828				2,701,828
Debt Service	1,602,526		1,870,064		3,472,590
Education	55,910,971				55,910,971
Interest & Uses - Capital Leases	5,067,412				5,067,412
Other Non-Departmental	(1,432,278)				(1,432,278)
Utility Service			4,422,260		4,422,260
Transit Service				7,244,398	7,244,398
Capital Projects	6,492,816	11,539,485	8,943,000		26,975,301
Transfer to Other Funds	4,056,877	(4,056,877)			-
<b>Total Expenditures</b>	<b>\$ 141,975,198</b>	<b>\$ 7,482,608</b>	<b>\$ 15,235,324</b>	<b>\$ 7,244,398</b>	<b>\$ 171,937,528</b>

**Notes:**

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

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

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

	<b>FY 2017 Actual</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Adopted</b>
<b>General Fund</b>				
Beginning Fund Balance	\$ 14,737,590	\$ 14,975,787	\$ 16,931,390	\$ 16,922,756
Surplus / Appropriated Fund Balance	-	1,329,389	8,634	885,665
Revenues - Non Fund Balance	135,517,274	138,717,282	137,792,691	141,089,533
Total Revenues	135,517,274	140,046,671	137,801,325	141,975,198
Expenditures	133,323,474	140,046,671	137,801,325	141,975,198
Less Encumbrances	-	-	-	-
Ending Fund Balance - Unassigned	\$ 16,931,390	\$ 13,646,398	\$ 16,922,756	\$ 16,037,091
<b>Wastewater Fund</b>				
Beginning Cash Balance	\$ 10,808,651	\$ 14,348,713	\$ 13,315,536	\$ 15,137,448
Revenues	8,545,522	14,942,299	15,548,379	17,256,192
Expenses	6,038,637	13,706,910	13,726,467	15,235,324
Transfer In	-	-	-	-
Ending Cash Balance	\$ 13,315,536	\$ 15,584,102	\$ 15,137,448	\$ 17,158,315
<b>Transit Fund</b>				
Beginning Cash Balance	\$ 480,551	\$ 2,474	\$ 645,728	\$ 18,387
Revenues	3,999,487	7,113,987	6,541,687	7,244,398
Expenses	3,834,310	7,113,987	7,169,028	7,244,398
General Fund Transfer	-	-	-	-
Ending Cash Balance	\$ 645,728	\$ 2,474	\$ 18,387	\$ 18,387
<b>Stormwater Fund</b>				
Beginning Fund Balance	\$ 665,302	\$ 911,141	\$ 717,688	\$ 707,133
Revenues	1,586,039	1,813,761	1,891,066	1,664,312
Expenses	1,533,653	1,901,621	1,901,621	1,758,066
Less: Committed Fund Balance	-	-	-	(613,379)
Ending Fund Balance	\$ 717,688	\$ 823,281	\$ 707,133	\$ -
<b>Old Town Fund</b>				
Beginning Fund Balance	\$ 653,883	\$ 600,025	\$ 603,486	\$ 319,889
Revenues	192,220	200,936	202,339	203,710
Expenses	242,617	485,936	485,936	413,710
Less: Committed Fund Balance	-	(315,025)	-	-
Ending Fund Balance	\$ 603,486	\$ -	\$ 319,889	\$ 109,889
<b>Transportation Tax Fund</b>				
Beginning Fund Balance	\$8,570,963	\$ 6,331,143	\$5,764,076	\$7,674,952
Revenues	4,594,321	4,715,297	4,594,049	4,659,124
Expenses	7,401,208	2,491,987	2,683,173	3,049,698
Ending Fund Balance	\$5,764,076	\$ 8,554,453	\$7,674,952	\$9,284,377
<b>Cable TV Fund</b>				
Beginning Fund Balance	\$ 572,742	\$ 267,202	\$ 612,250	\$ 613,250
Revenues	239,898	236,500	241,000	216,000
Expenses	200,390	240,000	240,000	240,000
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 612,250	\$ 263,702	\$ 613,250	\$ 589,250

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

### **General Fund:**

The City projects balanced budgets in both the adopted FY 2018 budget and the adopted FY 2019 budget, which is largely the result of revenues generated by the slight improvement in Real Estate values, improved Personal Property Tax collections, FEMA reimbursements, increase in School State Aid and increase in Classroom Rental Fee. Surplus unassigned fund balance in the amount of \$885,665 will be used in FY 2019 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2019 of \$16.0m (11.7%) 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 proper 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 2018 adopted budget included a recommended 10% rate increase as does the FY 2019 adopted budget for the Wastewater Fund. The Wastewater Fund rate increase is necessary due to additional costs associated with the City's portion of capital improvements mandated at the Fairfax County Wastewater Treatment Plant (where the City's wastewater is treated) and improvement projects for the collection system and the increased debt service on the 2011 financing.

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 Commercial & Industrial Transportation Tax Fund.

### **Stormwater Fund:**

The FY 2019 adopted budget reflects 2.75¢, an increase of 0.25¢, (equivalent to approximately \$1.6m) on the real estate tax rate dedicated to fund Stormwater projects. Expenditures of \$1.6m have been recommended for improvements relating to Stormwater infrastructure.

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

### Old Town Fund:

This fund was established to fund services and City initiated commercial projects in the Old Town District. The City Council established the Old Town Service District in 2000 which levies special assessment taxes against properties located in Old Town Fairfax; the sunset date for the Old Town Service District is June 30, 2020. The special district tax rate is 6¢ per \$100 of assessed value of real property and improvements.

### 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 and 10.5¢ per \$100 of assessed value for FY 2018. For FY 2019, the adopted rate increases to 11.5¢ 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 all fund balance carried forward is to be used solely for transportation purposes. A preliminary set of projects has been approved by the City Council and are currently in the design and right-of-way acquisition phase.

HB 2313, as amended by the Governor went into effect July 1, 2013. The bill contains statewide and regional revenue components that will provide roughly \$840 million annually for transportation funding by FY2019, as well as a regional component for Northern Virginia which will provide another \$300 - \$350 million annually.

The additional revenue generated for Northern Virginia will result from the state imposing an additional state sales tax of 0.7%, an additional 2.0% state transient occupancy tax, and an additional state recordation fee equal to \$0.15 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).

A transfer of \$188,248 in excess proceeds from the sale of the City's water utility assets will allow the City to maximize the allocation of the NVTA 30% monies available under HB2313.

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

**All Funds Summary - Revenues**

	<b>FY 2017 Actual</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Adopted</b>
<b>General Fund Revenues</b>				
General Property Tax	\$ 78,237,326	\$ 79,918,396	\$ 79,056,980	\$ 82,436,155
Other Local Taxes	34,510,163	35,168,012	34,852,889	34,983,895
Licenses, Permits & Fees	1,427,234	1,443,675	1,594,859	1,569,644
Fines & Forfeitures	1,344,266	1,590,500	1,412,265	1,500,444
Use of Money & Property	2,460,115	2,553,107	2,706,728	2,884,005
Charges for Services	3,388,964	3,315,420	3,473,735	3,527,759
Miscellaneous Revenue	180,707	379,200	301,031	223,900
State and Federal Aid	12,927,118	13,143,119	13,205,428	12,610,316
Other Financing Sources	1,041,381	1,205,854	1,188,777	1,353,415
Appropriated Fund Balance	-	1,329,389	8,634	885,665
<b>Total General Fund Revenues</b>	<b>135,517,274</b>	<b>140,046,671</b>	<b>137,801,325</b>	<b>141,975,198</b>
<b>Wastewater</b>				
Operating Revenue	6,881,029	6,608,799	7,190,676	7,514,257
Availability Charges	1,171,795	325,000	325,000	325,000
Other Revenues	492,698	444,000	468,203	473,935
Other Financing Sources	-	7,564,500	7,564,500	8,943,000
<b>Total Wastewater</b>	<b>8,545,522</b>	<b>14,942,299</b>	<b>15,548,379</b>	<b>17,256,192</b>
<b>Transit</b>				
Daily Receipts	471,573	550,000	475,000	475,000
Miscellaneous	3,994	1,500	4,200	4,200
State Revenues (NVTC)	828,000	728,000	228,000	628,000
DRPT Revenues	-	3,402,500	3,402,500	3,402,500
George Mason University	750,000	750,000	750,000	750,000
Transfers In	1,945,920	1,681,987	1,681,987	1,984,698
General Fund Support	-	-	-	-
<b>Total Transit</b>	<b>3,999,487</b>	<b>7,113,987</b>	<b>6,541,687</b>	<b>7,244,398</b>
<b>Other Funds</b>				
Stormwater Fund	1,586,039	1,813,761	1,891,066	1,664,312
Transportation Tax Fund	4,594,321	4,715,297	4,594,049	4,659,124
Old Town Fund	192,220	200,936	202,339	203,710
Cable Fund	239,898	236,500	241,000	216,000
Capital Fund (outside sources)	26,982,121	11,264,370	21,085,598	6,593,011
<b>Total Other Funds</b>	<b>33,594,599</b>	<b>18,230,864</b>	<b>28,014,051</b>	<b>13,336,156</b>
<b>Total Revenues</b>	<b>\$ 181,656,882</b>	<b>\$ 180,333,821</b>	<b>\$ 187,905,443</b>	<b>\$ 179,811,943</b>

Totals may vary due to immaterial rounding

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Expenditures</b>				
	<b>FY 2017 Actual</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Adopted</b>
<b>General Fund Expenditures</b>				
Legislative	\$ 276,562	\$ 316,441	\$ 314,695	\$ 323,214
Judicial Administration	2,641,132	2,916,090	2,826,867	2,912,934
Electoral Board	279,894	312,155	322,992	357,098
General & Financial	9,033,341	9,994,127	9,558,344	10,103,469
Police Department	11,853,896	12,905,622	12,274,501	13,344,945
Fire & Rescue	13,388,300	14,173,595	13,974,047	14,956,404
Public Works	11,559,006	12,326,402	12,147,657	12,401,873
Social Services	6,062,254	6,206,090	6,382,141	6,547,906
Culture & Recreation	6,015,239	6,356,974	6,446,516	6,627,202
Community Development & Planning	2,156,922	2,606,832	2,328,570	2,701,828
Debt Service	1,605,806	1,606,498	1,751,292	1,602,526
Education	53,517,776	55,578,496	54,425,244	55,910,971
Interest and Uses - Capital Leases	4,834,937	4,461,435	4,332,570	5,067,412
Other Non Departmental	(79,221)	(638,247)	81,496	(1,432,278)
Fund Transfers	10,177,630	10,924,161	10,634,393	10,549,693
<b>Total General Fund Expenditures</b>	<b>133,323,474</b>	<b>140,046,671</b>	<b>137,801,326</b>	<b>141,975,198</b>
<b>Wastewater</b>				
County Wastewater Contract	2,604,576	2,137,585	2,137,585	2,271,992
Capital Improvements	270,116	7,564,500	7,564,500	8,943,000
Line Maintenance	991,699	1,103,040	1,122,597	1,116,042
Administration & Engineering	846,315	1,031,561	1,031,561	1,034,226
Debt Service	1,325,931	1,870,224	1,870,224	1,870,064
<b>Total Wastewater</b>	<b>6,038,637</b>	<b>13,706,910</b>	<b>13,726,467</b>	<b>15,235,324</b>
<b>Transit</b>	<b>3,834,310</b>	<b>7,113,987</b>	<b>7,169,028</b>	<b>7,244,398</b>
<b>Other Funds</b>				
Stormwater Fund	1,533,653	1,901,621	1,901,621	1,758,066
Transportation Tax Fund	7,401,208	2,491,987	2,683,173	3,049,698
Old Town Fund	87,294	485,936	485,936	413,710
Cable Fund	200,390	240,000	240,000	240,000
Capital Funding (outside sources)	26,982,121	10,734,370	14,972,275	6,078,011
<b>Total Other Funds</b>	<b>36,204,666</b>	<b>15,853,914</b>	<b>20,283,005</b>	<b>11,539,485</b>
<b>Less Fund Transfers</b>	<b>(3,555,623)</b>	<b>(3,734,181)</b>	<b>(3,844,533)</b>	<b>(4,056,877)</b>
<b>Total Expenditures</b>	<b>\$ 175,845,464</b>	<b>\$ 172,987,301</b>	<b>\$ 175,135,293</b>	<b>\$ 171,937,528</b>

Totals may vary due to immaterial rounding

FY 2019 Adopted Budget – City of Fairfax, Virginia

General Fund - Summary of Revenues and Expenditures

	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimate	FY 2019 Adopted
<b>Revenues</b>				
General Property Tax	\$ 78,237,326	\$ 79,918,396	\$ 79,056,980	\$ 82,436,155
Other Local Taxes	34,510,163	35,168,012	34,852,889	34,983,895
Licenses, Permits & Fees	1,427,234	1,443,675	1,594,859	1,569,644
Fines & Forfeitures	1,344,266	1,590,500	1,412,265	1,500,444
Use of Money & Property	2,460,115	2,553,107	2,706,728	2,884,005
Charges for Services	3,388,964	3,315,420	3,473,735	3,527,759
Miscellaneous Revenue	180,707	379,200	301,031	223,900
State and Federal Aid	12,927,118	13,143,119	13,205,428	12,610,316
Other Financing Sources	1,041,381	1,205,854	1,188,777	1,353,415
Use of Surplus/Appropriated Fund Bal	-	1,329,389	8,635	885,665
<b>Total Revenues</b>	<b>\$ 135,517,274</b>	<b>\$ 140,046,671</b>	<b>\$ 137,801,326</b>	<b>\$ 141,975,198</b>
<b>Expenditures</b>				
Legislative	\$ 276,562	\$ 316,441	\$ 314,695	\$ 323,214
Judicial Administration	2,641,132	2,916,090	2,826,867	2,912,934
Electoral Board	279,894	312,155	322,992	357,098
General & Financial	9,033,341	9,994,127	9,558,344	10,103,469
Police Department	11,853,896	12,905,622	12,274,501	13,344,945
Fire & Rescue	13,388,300	14,173,595	13,974,047	14,956,404
Public Works	11,559,006	12,326,402	12,147,657	12,401,873
Social Services	6,062,254	6,206,090	6,382,141	6,547,906
Culture & Recreation	6,015,239	6,356,974	6,446,516	6,627,202
Community Development & Planning	2,156,922	2,606,832	2,328,570	2,701,828
Debt Service	1,605,806	1,606,498	1,751,292	1,602,526
Education	53,517,776	55,578,496	54,425,244	55,910,971
Interest and Uses - Capital Leases	4,834,937	4,461,435	4,332,570	5,067,412
Other Non Departmental	(79,221)	(638,247)	81,496	(1,432,278)
Transfer to CIP	6,622,007	7,189,980	6,789,860	6,492,816
Transfer to Stormwater	1,496,167	1,488,761	1,566,066	1,664,312
Transfer to Old Town Dist.	192,220	200,936	202,339	203,710
Transfer to Trans. R/E Tax Fund	1,867,236	2,044,484	2,076,128	2,188,856
<b>Total Expenditures</b>	<b>\$ 133,323,474</b>	<b>\$ 140,046,671</b>	<b>\$ 137,801,326</b>	<b>\$ 141,975,198</b>

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

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

	<b>FY 2017 Actual</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Adopted</b>
<b>Revenues</b>				
Real Estate Revenues	\$ 66,529,665	\$ 67,951,048	\$ 67,118,880	\$ 70,156,155
Personal Property	11,707,661	11,967,348	11,938,100	12,280,000
Other Local Taxes	34,510,163	35,168,012	34,852,889	34,983,895
Licenses, Permits, and Fees	1,427,234	1,443,675	1,594,859	1,569,644
Fines and Forfeitures	1,344,266	1,590,500	1,412,265	1,500,444
Use of Money and Property	2,460,115	2,553,107	2,706,728	2,884,005
Charges for Services	3,388,964	3,315,420	3,473,735	3,527,759
Miscellaneous Revenue	180,707	379,200	301,031	223,900
State Revenue	12,252,913	12,418,817	12,113,040	12,096,083
Federal Revenue	674,205	724,301	1,092,387	514,233
Other Financing Sources	1,041,381	1,205,854	1,188,777	1,353,415
Appropriated Fund Balance	-	1,329,389	8,635	885,665
<b>Total Revenues</b>	<b>\$ 135,517,274</b>	<b>\$ 140,046,671</b>	<b>\$ 137,801,326</b>	<b>\$ 141,975,198</b>
<b>Expenditures</b>				
Compensation	\$ 32,178,387	\$ 33,485,070	\$ 33,268,949	\$ 34,187,686
Fringe Benefits	11,778,675	13,033,523	12,806,224	14,004,379
Non Education County Contracts	8,741,906	9,181,966	9,252,198	9,402,016
Transfer to Other Funds (Storm, DT, Trans Tax)	3,555,623	3,734,181	3,844,533	4,056,877
Senior Tax Relief	1,043,877	1,040,745	1,045,745	1,100,000
Education:				
Tuition Contract	46,048,509	48,595,370	47,425,699	49,287,277
School Debt Service	5,957,362	5,880,743	5,880,743	4,514,102
School Capital Lease	582,701	173,655	278,830	1,122,564
General Debt Service	1,605,806	1,606,498	1,751,292	1,602,526
General Capital Lease	4,834,937	4,461,435	4,332,570	5,067,412
Capital Budget - GF Transfer	6,622,007	7,189,980	6,789,860	6,492,816
Other (Contracts, Fuels, Utilities, Supplies, etc.)	10,373,684	11,663,504	11,124,683	11,137,544
<b>Total Expenditures</b>	<b>\$ 133,323,474</b>	<b>\$ 140,046,671</b>	<b>\$ 137,801,326</b>	<b>\$ 141,975,198</b>

## FY 2019 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimate	FY 2019 Adopted	Variance to Budget \$	Variance to Budget %
<b>Legislative</b>						
City Council	\$ 100,139	\$ 128,276	\$ 130,000	\$ 127,139	\$ (1,137)	-0.89%
City Clerk	176,423	188,166	184,696	196,076	7,910	4.20%
<b>Total Legislative</b>	<b>\$ 276,562</b>	<b>\$ 316,441</b>	<b>\$ 314,695</b>	<b>\$ 323,214</b>	<b>\$ 6,773</b>	<b>2.14%</b>
<b>Judicial Administration</b>						
General District Court	\$ 52,939	\$ 61,215	\$ 54,335	\$ 58,060	\$ (3,155)	-5.15%
Joint Court Service	287,695	306,667	297,734	306,667	-	0.00%
Juvenile & Domestic Court	369,255	517,632	502,637	517,632	-	0.00%
Commonwealth Attorney	99,177	119,707	116,220	119,707	-	0.00%
Court Services & Custody	1,832,066	1,910,869	1,855,941	1,910,869	-	0.00%
<b>Total Judicial Administration</b>	<b>\$ 2,641,132</b>	<b>\$ 2,916,090</b>	<b>\$ 2,826,867</b>	<b>\$ 2,912,934</b>	<b>\$ (3,156)</b>	<b>-0.11%</b>
<b>Electoral Board</b>						
<b>Electoral Board</b>	<b>\$ 279,894</b>	<b>\$ 312,155</b>	<b>\$ 322,992</b>	<b>\$ 357,098</b>	<b>\$ 44,943</b>	<b>14.40%</b>
<b>General &amp; Financial</b>						
City Manager	\$ 484,478	\$ 549,586	\$ 472,170	\$ 504,953	\$ (44,633)	-8.12%
Economic Development	374,038	620,524	620,524	725,214	104,690	16.87%
City Attorney	480,446	420,618	471,068	472,700	52,082	12.38%
Public Audit of Accounts	75,144	75,464	76,414	75,464	-	0.00%
Personnel	750,347	713,941	720,541	774,192	60,251	8.44%
Communications & Marketing	348,696	376,994	370,000	431,311	54,317	14.41%
Cable TV	267,141	282,882	269,007	329,307	46,425	16.41%
Risk Management	280,669	257,587	258,322	294,972	37,385	14.51%
Telephone	142,729	103,896	103,896	90,909	(12,987)	-12.50%
Information Technology	2,042,094	2,337,582	2,204,881	2,113,339	(224,243)	-9.59%
Printing & Office Supplies	242,894	263,497	248,204	257,783	(5,714)	-2.17%
Fleet Maintenance	(25,174)	(28,258)	-	-	28,258	100.00%
Finance	848,300	992,751	865,144	950,744	(42,007)	-4.23%
Real Estate	648,963	679,328	678,687	717,713	38,385	5.65%
Treasurer	862,465	1,020,719	920,269	1,002,104	(18,614)	-1.82%
Commissioner of Revenue	1,057,551	1,157,717	1,107,717	1,174,363	16,646	1.44%
Retirement Expenses	124,190	144,300	146,500	163,400	19,100	13.24%
Pool Maintenance	28,370	25,000	25,000	25,000	-	0.00%
<b>Total General and Financial</b>	<b>\$ 9,033,341</b>	<b>\$ 9,994,127</b>	<b>\$ 9,558,344</b>	<b>\$ 10,103,469</b>	<b>\$ 109,341</b>	<b>1.09%</b>
<b>Police</b>						
Police Administration	\$ 1,225,974	\$ 1,383,464	\$ 1,382,433	\$ 1,712,002	\$ 328,538	23.75%
Technical Services	3,907,107	4,241,364	4,475,644	4,572,650	331,285	7.81%
Field Operations	6,720,815	7,280,794	6,416,424	7,060,294	(220,500)	-3.03%
<b>Total Police</b>	<b>\$ 11,853,896</b>	<b>\$ 12,905,622</b>	<b>\$ 12,274,501</b>	<b>\$ 13,344,945</b>	<b>\$ 439,323</b>	<b>3.40%</b>

## FY 2019 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimate	FY 2019 Adopted	Variance to Budget \$	Variance to Budget %
<b>Fire &amp; Rescue</b>						
Administration	\$ 1,393,839	\$ 1,673,098	\$ 1,648,448	\$ 1,657,339	\$ (15,759)	-0.94%
Fire Operations	10,254,235	10,532,313	10,503,950	11,289,139	756,826	7.19%
Code Administration	<u>1,740,226</u>	<u>1,968,184</u>	<u>1,821,649</u>	<u>2,009,926</u>	<u>41,742</u>	<u>2.12%</u>
<b>Total Fire &amp; Rescue</b>	<b>\$ 13,388,300</b>	<b>\$ 14,173,595</b>	<b>\$ 13,974,047</b>	<b>\$ 14,956,404</b>	<b>\$ 782,809</b>	<b>5.52%</b>
<b>Public Works</b>						
Asphalt & Concrete Maint.	\$ 1,880,725	\$ 2,204,326	\$ 2,216,405	\$ 2,254,117	\$ 49,791	2.26%
Snow Removal	374,523	353,731	353,731	387,620	33,889	9.58%
Storm Drainage	815,035	907,773	905,539	918,423	10,650	1.17%
Signs, Signal, and Lighting	2,114,317	2,119,155	2,212,655	2,160,099	40,945	1.93%
Refuse Collection	2,840,074	2,987,461	2,762,746	2,897,803	(89,658)	-3.00%
Facility Maintenance	1,546,587	1,756,891	1,636,891	1,660,198	(96,693)	-5.50%
R.O.W. & Grounds	1,081,634	1,091,283	1,075,718	1,120,043	28,760	2.64%
Administration	<u>906,111</u>	<u>905,782</u>	<u>983,972</u>	<u>1,003,570</u>	<u>97,789</u>	<u>10.80%</u>
<b>Total Public Works</b>	<b>\$ 11,559,006</b>	<b>\$ 12,326,402</b>	<b>\$ 12,147,657</b>	<b>\$ 12,401,873</b>	<b>\$ 75,472</b>	<b>0.61%</b>
<b>Social Services</b>						
Health Department	\$ 1,158,983	\$ 1,306,883	\$ 1,193,752	\$ 1,229,565	\$ (77,318)	-5.92%
Commission for Women	923	1,725	1,725	2,250	525	30.43%
Community Services Board	1,614,654	1,755,153	1,777,153	1,854,268	99,115	5.65%
Tax Relief	1,043,877	1,040,745	1,045,745	1,100,000	59,255	5.69%
Human Services Coordinator	122,942	123,855	110,110	144,610	20,755	16.76%
Social Services	2,080,614	1,930,049	2,206,269	2,168,404	238,355	12.35%
County Agent	<u>40,261</u>	<u>47,680</u>	<u>47,387</u>	<u>48,809</u>	<u>1,129</u>	<u>2.37%</u>
<b>Total Social Services</b>	<b>\$ 6,062,254</b>	<b>\$ 6,206,090</b>	<b>\$ 6,382,141</b>	<b>\$ 6,547,906</b>	<b>\$ 341,816</b>	<b>5.51%</b>
<b>Culture and Recreation</b>						
Administration	\$ 2,140,855	\$ 2,146,868	\$ 2,231,385	\$ 2,393,136	\$ 246,268	11.47%
Special Events	654,518	717,273	822,273	745,861	28,588	3.99%
Facilities	504,789	567,171	564,009	583,882	16,711	2.95%
Park/Ballfield Maintenance	1,294,601	1,448,372	1,398,780	1,401,007	(47,365)	-3.27%
Library	802,841	826,926	809,705	833,996	7,070	0.85%
Historic Resources	<u>617,635</u>	<u>650,364</u>	<u>620,364</u>	<u>669,320</u>	<u>18,956</u>	<u>2.91%</u>
<b>Total Culture and Recreation</b>	<b>\$ 6,015,239</b>	<b>\$ 6,356,974</b>	<b>\$ 6,446,516</b>	<b>\$ 6,627,202</b>	<b>\$ 270,229</b>	<b>4.25%</b>
<b>Community Development and Planning</b>						
Planning & Design Review	\$ 1,314,834	\$ 1,352,033	\$ 1,369,841	\$ 1,686,853	\$ 334,820	24.76%
Current Planning	<u>842,088</u>	<u>1,254,799</u>	<u>958,729</u>	<u>1,014,976</u>	<u>(239,823)</u>	<u>-19.11%</u>
<b>Total CD &amp; P</b>	<b>\$ 2,156,922</b>	<b>\$ 2,606,832</b>	<b>\$ 2,328,570</b>	<b>\$ 2,701,828</b>	<b>\$ 94,996</b>	<b>3.64%</b>

## FY 2019 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimate	FY 2019 Adopted	Variance to Budget \$	Variance to Budget %
<b>Education</b>						
School Board	\$ 909,204	\$ 908,728	\$ 819,972	\$ 967,028	\$ 58,301	6.42%
Tuition	46,048,509	48,595,370	47,425,699	49,287,277	691,907	1.42%
Capital Outlay	20,000	20,000	20,000	20,000	-	0.00%
School - Interest on Leases	157,121	98,215	119,750	159,064	60,849	61.95%
School - Uses from Leases	425,580	75,440	159,080	963,500	888,060	1177.17%
School Debt Service	<u>5,957,362</u>	<u>5,880,743</u>	<u>5,880,743</u>	<u>4,514,102</u>	<u>(1,366,641)</u>	<u>-23.24%</u>
<b>Total Education</b>	<b>\$ 53,517,776</b>	<b>\$ 55,578,496</b>	<b>\$ 54,425,244</b>	<b>\$ 55,910,971</b>	<b>\$ 332,475</b>	<b>0.60%</b>
<b>Debt Service</b>						
General Debt Service	\$ 1,605,806	\$ 1,606,498	\$ 1,751,292	\$ 1,602,526	\$ (3,972)	-0.25%
<b>Non-Departmental</b>						
Interest on Leases	\$ 1,792,193	\$ 1,677,413	\$ 1,609,097	\$ 1,841,390	\$ 163,977	9.78%
Uses From Leases	3,042,744	2,784,022	2,723,473	3,226,022	442,000	15.88%
Regional Agencies	179,530	173,564	173,564	173,722	158	0.09%
Salary Vacancy	(238,047)	(724,463)	404,676	(1,051,080)	(326,617)	-45.08%
Reserve / Budget Cut	(20,704)	(87,348)	(496,744)	(554,920)	(467,572)	-535.30%
Capital Budget	6,622,007	7,189,980	6,789,860	6,492,816	(697,164)	-9.70%
Transfer to Other Funds	<u>3,555,623</u>	<u>3,734,181</u>	<u>3,844,533</u>	<u>4,056,877</u>	<u>322,696</u>	<u>8.64%</u>
<b>Total Non-Departmental</b>	<b>\$ 14,933,346</b>	<b>\$ 14,747,349</b>	<b>\$ 15,048,459</b>	<b>\$ 14,184,827</b>	<b>\$ (562,522)</b>	<b>-3.81%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 133,323,474</b>	<b>\$ 140,046,671</b>	<b>\$ 137,801,326</b>	<b>\$ 141,975,198</b>	<b>\$ 1,928,527</b>	<b>1.38%</b>

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Revenues by Category**

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	2018 Estimate	2019 Adopted
Real Estate	\$ 49,386,587	\$ 49,960,103	\$ 51,075,000	\$ 57,072,395	\$ 59,505,606	\$ 61,441,513	\$ 64,699,575	\$ 66,790,301	\$ 67,374,169	\$ 70,416,155
Personal Property	9,782,686	9,976,554	9,944,909	10,377,334	10,243,702	10,171,214	10,777,155	11,447,025	11,682,811	12,020,000
Sales Tax	10,644,035	9,907,063	10,200,696	10,263,955	11,580,673	11,181,816	11,283,271	11,276,435	11,322,225	11,400,000
BPOL	7,485,808	8,151,072	8,554,669	8,932,634	8,709,712	8,740,824	8,838,556	8,698,368	8,947,235	9,000,000
Meals Tax	4,654,170	4,938,869	5,252,922	5,553,975	5,703,399	5,771,329	5,918,534	5,972,064	5,892,064	5,900,000
Other Local Taxes	7,687,009	8,036,140	8,560,379	8,384,251	8,375,385	8,543,760	8,511,155	8,563,296	8,691,365	8,683,895
Licenses, Permits, and Fees	1,299,114	1,230,352	1,540,689	1,408,601	1,434,496	1,300,349	1,341,098	1,427,234	1,594,859	1,569,644
Fines & Forfeitures	919,482	1,041,172	1,288,331	1,148,262	1,113,719	1,233,802	1,232,773	1,344,266	1,412,265	1,500,444
Use of Money & Property	1,965,922	1,866,897	1,947,934	2,162,378	2,696,575	2,725,994	2,661,993	2,460,115	2,706,728	2,884,005
Charges for Services	2,507,399	2,878,252	3,176,925	3,249,168	3,049,479	3,304,373	3,387,913	3,388,964	3,473,735	3,527,759
Intergovernmental	10,878,733	10,358,222	10,837,393	11,318,838	11,480,641	11,854,303	12,101,966	12,927,118	13,205,428	12,610,316
Other Financing Sources / Misc.	4,513,438	1,076,776	1,245,630	1,152,263	1,043,308	1,460,877	1,741,602	1,222,088	1,489,808	1,577,315
Appropriated Fund Balance	-	282,265	1,926,941	-	1,260,278	1,164,306	-	-	8,635	885,665
<b>Total Revenue</b>	<b>\$111,724,383</b>	<b>\$109,703,737</b>	<b>\$115,552,418</b>	<b>\$121,024,054</b>	<b>\$ 126,196,973</b>	<b>\$128,894,460</b>	<b>\$132,495,591</b>	<b>\$135,517,274</b>	<b>\$137,801,326</b>	<b>\$141,975,198</b>

**FY 2019 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Expenditures by Department**

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Adopted
<b>Legislative</b>	\$ 179,536	\$ 191,402	\$ 173,874	\$ 224,144	\$ 230,344	\$ 253,490	\$ 245,332	\$ 276,562	\$ 314,695	\$ 323,214
<b>Judicial Administration</b>	2,035,451	1,812,456	2,002,629	2,063,179	2,523,536	2,619,067	2,760,268	2,641,132	2,826,867	2,912,934
<b>Electoral</b>	148,191	132,424	153,764	219,437	223,474	218,114	262,843	279,894	322,992	357,098
<b>General Government</b>	6,259,272	6,512,592	6,691,588	6,772,441	6,783,080	8,401,562	8,827,143	9,033,341	9,558,344	10,103,469
<b>Police</b>	10,431,371	10,413,039	10,802,452	11,219,396	12,116,608	11,894,981	11,479,277	11,853,896	12,274,501	13,344,945
<b>Fire</b>	11,097,471	11,517,467	11,425,326	11,886,181	13,130,471	13,430,593	13,280,819	13,388,300	13,974,047	14,956,404
<b>Public Works</b>	10,469,030	10,296,840	10,615,805	11,135,575	11,662,603	12,028,378	11,554,148	11,559,006	12,147,657	12,401,873
<b>Social Services</b>	4,787,158	4,666,290	4,757,820	5,139,750	5,243,811	5,541,941	5,794,872	6,062,254	6,382,141	6,547,906
<b>Culture and Recreation</b>	4,359,702	4,680,062	5,053,562	5,186,835	5,469,026	5,981,666	6,241,211	6,015,239	6,446,516	6,627,202
<b>Planning &amp; Development</b>	1,839,384	1,902,438	2,012,348	1,864,014	1,926,060	2,127,517	2,132,379	2,156,922	2,328,570	2,701,828
<b>Education</b>	45,504,869	46,428,547	48,908,083	51,262,702	52,628,494	53,813,860	52,940,376	53,517,776	54,425,244	55,910,971
<b>Transfer to Other Funds</b>	6,045,589	3,586,327	5,230,436	4,834,425	7,645,848	6,908,270	8,912,947	10,177,630	10,634,393	10,549,693
<b>Other</b>	7,441,952	7,563,853	7,724,731	7,473,292	6,613,618	5,675,021	6,593,584	6,361,522	6,165,358	5,237,660
<b>Total Expenditures</b>	<b>\$ 110,598,976</b>	<b>\$ 109,703,737</b>	<b>\$ 115,552,418</b>	<b>\$ 119,281,371</b>	<b>\$ 126,196,973</b>	<b>\$ 128,894,460</b>	<b>\$ 131,025,199</b>	<b>\$ 133,323,474</b>	<b>\$ 137,801,326</b>	<b>\$ 141,975,198</b>

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