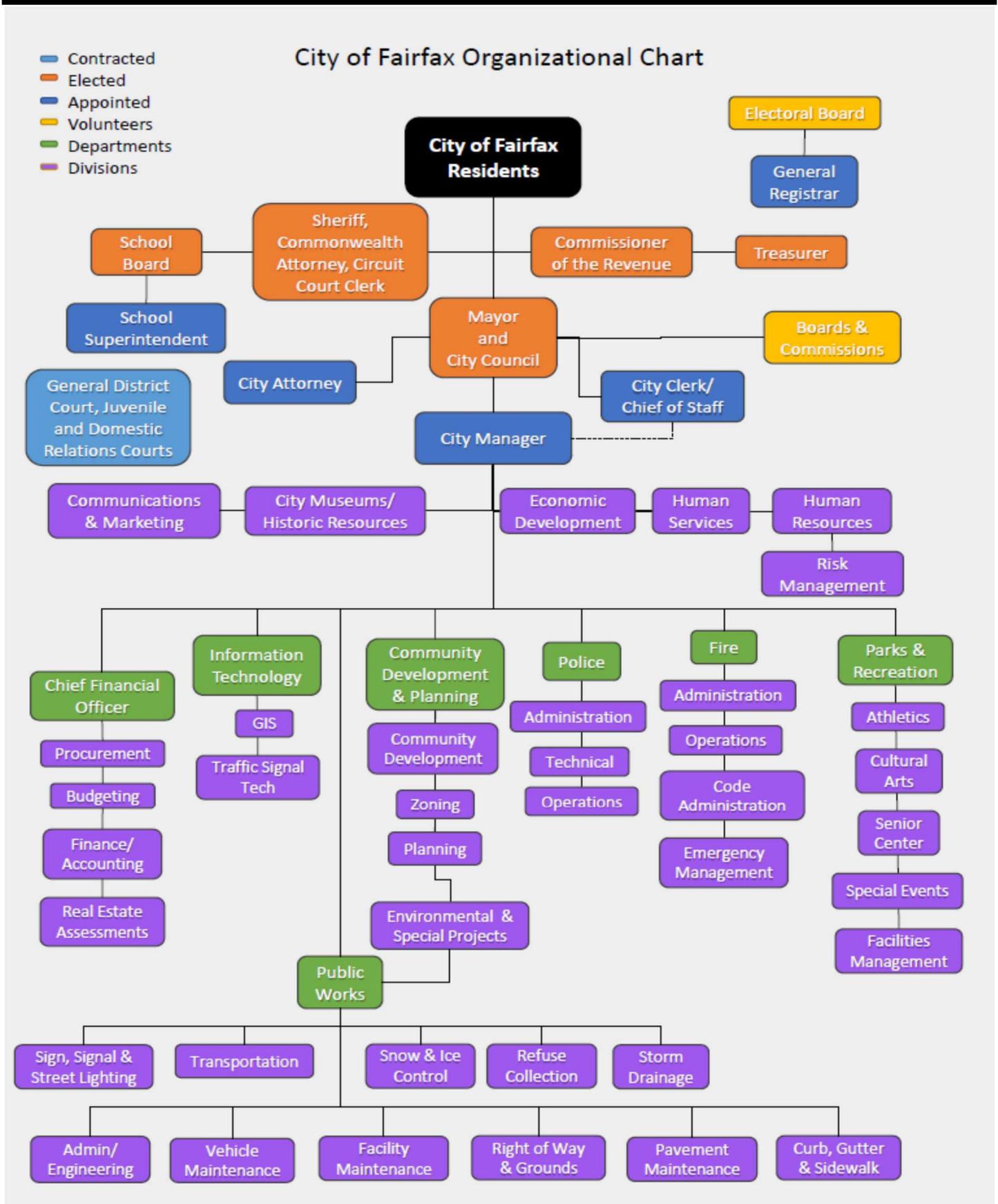


# BUDGET SUMMARY



FY 2021 Adopted Budget – City of Fairfax, Virginia

Summary of Permanent Employee Positions

Department	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted
City Clerk	1.50	1.50	1.50	1.50
Electoral Board	2.50	3.00	3.00	3.00
City Manager	2.50	2.50	3.00	3.00
Personnel	4.00	4.00	4.00	4.00
Communications & Marketing	2.00	2.00	2.00	2.00
Cable TV	2.00	2.00	2.00	2.00
Information Technology	9.00	9.00	10.00	10.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	12.00	12.75	12.75	12.75
Finance & Accounting	8.50	8.50	8.50	8.50
Real Estate Assessment	5.00	5.00	5.00	5.00
Treasurer	8.75	8.75	8.75	8.75
Commissioner of Revenue	9.00	9.00	9.00	9.00
Police Department	89.00	89.00	88.75	88.75
Fire & Rescue	80.00	83.00	83.00	82.00
Public Works	78.95	79.45	79.45	79.45
Social Services	0.62	1.00	1.00	1.00
Parks & Recreation	20.88	20.88	20.88	20.88
Historic Resources	3.95	3.95	3.95	3.95
Community Development & Planning	16.50	16.50	16.50	16.50
Economic Development	1.50	2.50	2.00	2.00
Education	1.85	1.85	1.85	1.85
<b>Total General Fund</b>	<b>361.00</b>	<b>367.13</b>	<b>367.88</b>	<b>366.88</b>
Wastewater Fund	8.35	8.15	8.15	8.15
Transit Fund	33.25	33.45	33.45	33.45
Stormwater Fund	0.70	0.70	0.70	0.70
<b>Total Enterprise Funds</b>	<b>42.30</b>	<b>42.30</b>	<b>42.30</b>	<b>42.30</b>
<b>Total All Funds</b>	<b>403.30</b>	<b>409.43</b>	<b>410.18</b>	<b>409.18</b>

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

**City of Fairfax and Fairfax County Contracts**

<b>Contract</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Adopted</b>	<b>Variance to Budget \$</b>	<b>Variance to Budget %</b>
School Tuition Contract	\$ 48,906,010	\$ 48,287,277	\$ 49,737,309	\$ 51,345,927	\$ 3,058,650	6.33%
Library Services	882,920	897,376	925,166	971,424	74,048	8.25%
Joint Court Service	314,388	312,473	343,533	366,901	54,428	17.42%
Juvenile and Domestic Court	609,241	579,870	660,721	711,649	131,779	22.73%
Commonwealth Attorney	110,469	120,326	125,516	142,089	21,763	18.09%
Court Services and Custody	1,230,371	2,011,611	1,221,307	1,309,612	(701,999)	-34.90%
Fire and Rescue - Operations	(22,293)	194,000	194,000	172,000	(22,000)	-11.34%
Refuse Disposal	405,016	384,400	384,400	384,400	-	0.00%
Extension - County Agent	23,910	35,000	38,726	40,662	5,662	16.18%
Community Services Board	1,854,268	1,888,443	1,957,110	2,178,000	289,557	15.33%
Social Services	2,248,171	2,415,098	2,344,617	2,429,468	14,370	0.60%
Health Services	1,307,704	1,406,648	1,491,937	1,624,720	218,072	15.50%
<b>Total</b>	<b>\$ 57,870,175</b>	<b>\$ 58,532,522</b>	<b>\$ 59,424,342</b>	<b>\$ 61,676,852</b>	<b>\$ 3,144,330</b>	<b>5.37%</b>

**Category Summary**

Education	48,906,010	48,287,277	49,737,309	51,345,927	3,058,650	6.33%
Non Education	8,964,165	10,245,245	9,687,033	10,330,925	85,680	0.84%
<b>Total</b>	<b>\$ 57,870,175</b>	<b>\$ 58,532,522</b>	<b>\$ 59,424,342</b>	<b>\$ 61,676,852</b>	<b>\$ 3,144,330</b>	<b>5.37%</b>

**FY 2021 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	\$ 87,086,057				\$ 87,086,057
Other Local Taxes	26,339,628				26,339,628
Licenses, Permits & Fees	1,750,555				1,750,555
Fines & Forfeitures	933,772				933,772
Use of Money & Property	2,603,480		170,000		2,773,480
Charges for Services	2,302,384		9,425,825	384,750	12,112,959
Miscellaneous Revenue	283,900				283,900
State and Federal Aid	12,093,682	11,368,997		1,478,000	24,940,679
Transfers from Other Funds		6,208,327		2,459,250	8,667,577
Other Funding Sources	1,173,424	375,000	5,482,128		7,030,552
Surplus/Appropriated Fund Balance	1,072,858				1,072,858
<b>Total Revenue</b>	<b>\$ 135,639,740</b>	<b>\$ 17,952,324</b>	<b>\$ 15,077,953</b>	<b>\$ 4,322,000</b>	<b>\$ 172,992,017</b>
<b>Expenditures:</b>					
Legislative	\$ 398,333				\$ 398,333
Judicial Administration	2,550,871				2,550,871
Electoral Board	395,639				395,639
General & Financial	10,184,236				10,184,236
Police Department	13,530,467				13,530,467
Fire & Rescue	14,862,112				14,862,112
Public Works	11,767,179				11,767,179
Social Services	7,666,951				7,666,951
Culture & Recreation	4,528,521				4,528,521
Community Development & Planning	2,459,231				2,459,231
Debt Service	1,133,973		1,457,004		2,590,977
Education	58,251,971				58,251,971
Interest & Uses - Capital Leases	4,751,779				4,751,779
Other Non-Departmental	(1,428,880)				(1,428,880)
Utility Service			4,784,525		4,784,525
Transit Service				4,545,758	4,545,758
Capital Projects	114,175	17,581,591	7,514,128		25,209,894
Transfer to Other Funds	4,473,183	(4,473,183)			-
<b>Total Expenditures</b>	<b>\$ 135,639,740</b>	<b>\$ 13,108,408</b>	<b>\$ 13,755,657</b>	<b>\$ 4,545,758</b>	<b>\$ 167,049,563</b>

**Notes:**

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

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

Projected Fund / Cash Balance - All Funds				
	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted
<b>General Fund</b>				
Beginning Fund Balance	\$ 17,083,189	\$ 17,877,223	\$ 17,841,004	\$ 18,171,497
Fund Balance Activity	-	608,423	-	1,072,858
Revenues - Non Fund Balance	142,770,783	144,725,066	143,192,005	134,566,882
Total Revenues	142,770,783	145,333,489	143,192,005	135,639,740
Expenditures	142,012,968	145,333,489	143,151,512	135,639,740
Encumbrances	-	(435,000)	290,000	195,000
Revenue Contingencies	-	-	-	(1,667,329)
Ending Fund Balance - Unassigned	\$ 17,841,004	\$ 16,833,800	\$ 18,171,497	\$ 15,626,310
<b>Wastewater Fund</b>				
Beginning Cash Balance	\$ 3,207,090	\$ 11,921,533	\$ 7,950,830	\$ 7,056,618
Revenues	10,168,535	16,922,683	13,548,101	15,077,953
Expenses	5,424,795	14,435,813	14,442,313	13,755,657
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 7,950,830	\$ 14,408,403	\$ 7,056,618	\$ 8,378,915
<b>Transit Fund</b>				
Beginning Cash Balance	\$ -	\$ 33,696	\$ -	\$ 260,399
Revenues	4,250,137	4,005,475	3,890,475	4,322,000
Expenses	3,981,383	4,020,784	3,964,254	4,545,758
Adjustments for accrual activity	(268,754)	-	334,178	-
Ending Cash Balance	\$ -	\$ 18,387	\$ 260,399	\$ 36,641
<b>Stormwater Fund</b>				
Beginning Cash Balance	\$ 1,239,737	\$ 1,144,019	\$ 1,696,533	\$ 261,450
Revenues	1,767,758	1,859,895	1,954,380	1,842,461
Expenses	1,310,962	1,920,202	1,758,066	2,103,910
Less: Committed Fund Balance	-	1,083,712	1,631,397	-
Ending Cash Balance	\$ 1,696,533	\$ -	\$ 261,450	\$ -
<b>Old Town Fund</b>				
Beginning Fund Balance	\$ 415,000	\$ 7,146	\$ 200,257	\$ 187,330
Revenues	202,901	303,679	107,073	-
Expenses	417,644	200,000	120,000	355,052
Adjustments for accrual activity	-	-	-	(167,722)
Ending Fund Balance	\$ 200,257	\$ 110,825	\$ 187,330	\$ -
<b>Transportation Tax Fund</b>				
Beginning Fund Balance	\$ 7,352,434	\$ 7,674,952	\$ 3,719,288	\$ 5,537,784
Revenues	4,699,011	4,763,829	4,772,749	4,152,866
Expenses	8,332,157	3,042,261	2,954,253	4,810,327
Ending Fund Balance	\$ 3,719,288	\$ 9,396,520	\$ 5,537,784	\$ 4,880,323
<b>Cable TV Fund</b>				
Beginning Fund Balance	\$ 612,250	\$ 522,829	\$ 759,232	\$ 751,732
Revenues	221,147	206,000	216,000	213,000
Expenses	74,165	200,000	223,500	180,000
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 759,232	\$ 528,829	\$ 751,732	\$ 784,732

## Comments on Projected Fund Balance - All Funds

### General Fund:

The City projects balanced budgets in the adopted FY 2021 budget, which is largely the result of revenues generated by the improvement in Real Estate values, improved Personal Property Tax collections and increase in Classroom Rental Fee. Surplus unassigned fund balance in the amount of \$2,740,187 will be used in FY 2021 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2021 of \$15.6m (12.0% of General Fund revenues).

### Water & Wastewater Funds:

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

In concert with the City's financial advisors, annual wastewater rate increases are recommended for the foreseeable future. As such, the FY 2020 Adopted budget included a 10% rate increase and the FY 2021 adopted budget includes an 8% 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 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 Transportation Tax Fund.

### Stormwater Fund:

The FY 2021 adopted budget retains the 3.0¢ rate from FY 2020 (equivalent to approximately \$1.8m) on the real estate tax rate dedicated to fund stormwater projects. Expenditures of \$2.1m have been budgeted for improvements relating to stormwater infrastructure.

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

### Old Town Fund:

This fund was established to 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 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 2021 adopted budget reduces the OTSD tax rate to zero as a result of the impact of the COVID19 pandemic on City businesses.

### Transportation Tax Fund:

The City Council established the Transportation Tax Fund as part of the FY 2010 Adopted Budget, which levied an additional 8 cents per \$100 of assessed value on all commercial and industrial properties, located in the City of Fairfax. During the FY 2011 budget process, this rate was reduced by 2.5 cents from 8 to 5.5 cents per \$100 of assessed value. The rate increased to 9.5¢ per \$100 of assessed value for FY 2017, 10.5¢ per \$100 of assessed value for FY 2018, 11.5¢ per \$100 of assessed value for FY 2019 and 12.5¢ of assessed value for FY 2020 (maximum allowed by state). For FY 2021 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. 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 FY 2021, 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%, \$20 million in state transportation funding, funding generated by taxes from users of I-81 and an additional state recordation fee equal to \$0.10 per \$100 of the value of the real property for which the deed, instrument, or writing is being recorded. The additional revenues are deposited into a Northern Virginia Transportation Authority Fund, with 30% of the funds being distributed to the member localities for use on transportation projects, and the remainder to be used for regional transportation projects. The 30% allocation will be distributed to the individual localities provided that locality imposes its commercial/industrial tax at the maximum rate of 12.5¢ per \$100 of assessed value (or dedicated an equal amount of revenue from an alternate source). In general, the revenue allocated to each jurisdiction may be used for (1) transportation projects which increase capacity and (2) costs related to transit (i.e. CUE expenses).

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

**All Funds Summary - Revenues**

	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Adopted</b>
<b>General Fund Revenues</b>				
General Property Tax	\$ 81,307,791	\$ 83,682,991	\$ 83,968,485	\$ 87,086,057
Other Local Taxes	36,356,981	36,516,264	34,669,640	26,339,628
Licenses, Permits & Fees	1,368,526	1,594,687	1,697,115	1,750,555
Fines & Forfeitures	1,312,019	1,460,660	982,055	933,772
Use of Money & Property	3,614,464	3,457,000	3,643,239	2,603,480
Charges for Services	3,943,282	3,906,456	3,602,514	2,302,384
Miscellaneous Revenue	385,376	185,372	266,172	283,900
State and Federal Aid	13,272,473	12,841,252	13,269,611	12,093,682
Other Financing Sources	1,209,872	1,080,384	1,093,174	1,173,424
Fund Balance Activity	-	608,423	-	1,072,858
<b>Total General Fund Revenues</b>	<b>142,770,783</b>	<b>145,333,489</b>	<b>143,192,005</b>	<b>135,639,740</b>
<b>Wastewater</b>				
Operating Revenue	8,099,883	8,265,683	8,100,000	7,873,200
Availability Charges	1,487,324	325,000	2,656,028	1,552,625
Other Revenues	581,328	475,000	192,073	170,000
Other Financing Sources	-	7,857,000	2,600,000	5,482,128
<b>Total Wastewater</b>	<b>10,168,535</b>	<b>16,922,683</b>	<b>13,548,101</b>	<b>15,077,953</b>
<b>Transit</b>				
Daily Receipts	377,401	475,000	360,000	375,000
Miscellaneous	10,172	4,200	4,200	9,750
State Revenues (NVTC)	628,000	628,000	628,000	728,000
George Mason University	750,897	750,000	750,000	750,000
Transfers In	2,483,667	2,148,275	2,148,275	2,459,250
General Fund Support	-	-	-	-
<b>Total Transit</b>	<b>4,250,137</b>	<b>4,005,475</b>	<b>3,890,475</b>	<b>4,322,000</b>
<b>Other Funds</b>				
Stormwater Fund	1,767,758	1,859,895	1,954,380	1,842,461
Transportation Tax Fund	4,699,011	4,763,829	4,772,749	4,152,866
Old Town Fund	202,901	215,671	107,073	-
Cable Fund	221,147	206,000	216,000	213,000
Capital Fund (outside sources)	26,982,121	5,406,395	5,351,397	11,743,997
<b>Total Other Funds</b>	<b>33,872,938</b>	<b>12,451,790</b>	<b>12,401,599</b>	<b>17,952,324</b>
<b>Total Revenues</b>	<b>\$ 191,062,393</b>	<b>\$ 178,713,437</b>	<b>\$ 173,032,180</b>	<b>\$ 172,992,017</b>

Totals may vary due to immaterial rounding

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Expenditures</b>				
	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Adopted</b>
<b>General Fund Expenditures</b>				
Legislative	\$ 350,553	\$ 429,636	\$ 419,065	\$ 398,333
Judicial Administration	2,312,434	3,082,720	2,408,103	2,550,871
Electoral Board	280,702	402,775	396,132	395,639
General & Financial	10,207,745	10,751,105	10,920,761	10,184,236
Police Department	12,517,419	13,907,436	14,073,168	13,530,467
Fire & Rescue	14,105,698	15,221,342	15,330,424	14,862,112
Public Works	12,047,712	13,124,999	12,886,514	11,767,179
Social Services	6,698,873	7,241,405	7,151,928	7,666,951
Culture & Recreation	6,788,257	6,939,401	6,483,885	4,528,521
Community Development & Planning	2,478,053	3,174,802	3,203,118	2,459,231
Debt Service	1,681,295	1,153,605	1,415,697	1,133,973
Education	55,127,847	55,370,014	56,720,979	58,251,971
Interest and Uses - Capital Leases	5,492,609	5,293,546	5,141,893	4,751,779
Other Non Departmental	83,964	(901,656)	(2,804,832)	(1,428,880)
Fund Transfers	11,839,807	10,142,360	9,404,678	4,587,358
<b>Total General Fund Expenditures</b>	<b>142,012,968</b>	<b>145,333,489</b>	<b>143,151,512</b>	<b>135,639,740</b>
<b>Wastewater</b>				
County Wastewater Contract	2,205,110	2,499,192	2,499,192	2,749,111
Capital Improvements	(159,505)	7,857,000	7,857,000	7,514,128
Line Maintenance	1,160,623	1,122,751	1,137,751	1,115,640
Administration & Engineering	967,533	1,088,526	1,080,026	919,774
Debt Service	1,251,034	1,868,344	1,868,344	1,457,004
<b>Total Wastewater</b>	<b>5,424,795</b>	<b>14,435,813</b>	<b>14,442,313</b>	<b>13,755,657</b>
<b>Transit</b>	<b>3,981,383</b>	<b>4,020,784</b>	<b>3,964,254</b>	<b>4,545,758</b>
<b>Other Funds</b>				
Stormwater Fund	1,310,962	1,920,202	1,758,066	2,103,910
Transportation Tax Fund	8,332,157	3,042,261	2,954,253	4,810,327
Old Town Fund	417,644	200,000	120,000	355,052
Cable Fund	74,165	200,000	223,500	180,000
Capital Funding (outside sources)	5,136,395	5,136,395	5,363,039	10,132,302
<b>Total Other Funds</b>	<b>15,271,323</b>	<b>10,498,858</b>	<b>10,418,858</b>	<b>17,581,591</b>
<b>Less Fund Transfers</b>	<b>(4,239,786)</b>	<b>(4,433,998)</b>	<b>(4,451,316)</b>	<b>(4,473,183)</b>
<b>Total Expenditures</b>	<b>\$ 162,450,683</b>	<b>\$ 169,854,946</b>	<b>\$ 167,525,621</b>	<b>\$ 167,049,563</b>

Totals may vary due to immaterial rounding

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

<b>General Fund - Summary of Revenues and Expenditures</b>				
	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Adopted</b>
<b>Revenues</b>				
General Property Tax	\$ 81,307,791	\$ 83,682,991	\$ 83,968,485	\$ 87,086,057
Other Local Taxes	36,356,981	36,516,264	34,669,640	26,339,628
Licenses, Permits & Fees	1,368,526	1,594,687	1,697,115	1,750,555
Fines & Forfeitures	1,312,019	1,460,660	982,055	933,772
Use of Money & Property	3,614,464	3,457,000	3,643,239	2,603,480
Charges for Services	3,943,282	3,906,456	3,602,514	2,302,384
Miscellaneous Revenue	385,376	185,372	266,172	283,900
State and Federal Aid	13,272,473	12,841,252	13,269,611	12,093,682
Other Financing Sources	1,209,872	1,080,384	1,093,174	1,173,424
Fund Balance Activity	-	608,423	-	1,072,858
<b>Total Revenues</b>	<b>\$ 142,770,783</b>	<b>\$ 145,333,489</b>	<b>\$ 143,192,005</b>	<b>\$ 135,639,740</b>
<b>Expenditures</b>				
Legislative	\$ 350,553	\$ 429,636	\$ 419,065	\$ 398,333
Judicial Administration	2,312,434	3,082,720	2,408,103	2,550,871
Electoral Board	280,702	402,775	396,132	395,639
General & Financial	10,207,745	10,751,105	10,920,761	10,184,236
Police Department	12,517,419	13,907,436	14,073,168	13,530,467
Fire & Rescue	14,105,698	15,221,342	15,330,424	14,862,112
Public Works	12,047,712	13,124,999	12,886,514	11,767,179
Social Services	6,698,873	7,241,405	7,151,928	7,666,951
Culture & Recreation	6,788,257	6,939,401	6,483,885	4,528,521
Community Development & Planning	2,478,053	3,174,802	3,203,118	2,459,231
Debt Service	1,681,295	1,153,605	1,415,697	1,133,973
Education	55,127,847	55,370,014	56,720,979	58,251,971
Interest and Uses - Capital Leases	5,492,609	5,293,546	5,141,893	4,751,779
Other Non Departmental	83,964	(901,656)	(2,804,832)	(1,428,880)
Transfer to CIP	7,600,021	5,708,362	4,953,362	114,175
Transfer to Stormwater	1,839,877	1,824,600	1,954,380	1,842,461
Transfer to Old Town Dist.	196,813	215,671	107,073	195,468
Transfer to Trans. R/E Tax Fund	2,203,096	2,393,727	2,389,863	2,435,254
<b>Total Expenditures</b>	<b>\$ 142,012,968</b>	<b>\$ 145,333,489</b>	<b>\$ 143,151,512</b>	<b>\$ 135,639,740</b>

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

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

	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Adopted</b>
<b>Revenues</b>				
Real Estate Revenues	\$ 69,553,611	\$ 71,215,320	\$ 71,787,976	\$ 74,390,706
Personal Property	11,754,180	12,467,671	12,180,509	12,695,351
Other Local Taxes	36,356,981	36,516,264	34,669,640	26,339,628
Licenses, Permits, and Fees	1,368,526	1,594,687	1,697,115	1,750,555
Fines and Forfeitures	1,312,019	1,460,660	982,055	933,772
Use of Money and Property	3,614,464	3,457,000	3,643,239	2,603,480
Charges for Services	3,943,282	3,906,456	3,602,514	2,302,384
Miscellaneous Revenue	385,376	185,372	266,172	283,900
State Revenue	12,837,889	12,514,077	12,820,827	11,819,175
Federal Revenue	434,584	327,175	448,784	274,507
Other Financing Sources	1,209,872	1,080,384	1,093,174	1,173,424
Fund Balance Activity	-	608,423	-	1,072,858
<b>Total Revenues</b>	<b>\$ 142,770,783</b>	<b>\$ 145,333,489</b>	<b>\$ 143,192,005</b>	<b>\$ 135,639,740</b>
<b>Expenditures</b>				
Compensation	\$ 34,254,645	\$ 34,798,567	\$ 34,884,901	\$ 32,171,842
Fringe Benefits	13,243,843	15,666,256	15,281,888	15,908,935
Non Education County Contracts	8,964,165	10,245,245	9,687,033	10,330,925
Transfer to Other Funds (Storm, DT, Trans Tax)	4,239,786	4,433,998	4,451,316	4,473,183
Senior Tax Relief	943,087	1,095,000	995,000	1,004,900
Education:				
Tuition Contract	48,906,010	48,287,277	49,737,309	51,345,927
School Debt Service	4,514,070	5,422,528	5,047,180	5,276,301
School Capital Lease	697,359	561,934	561,934	561,388
General Debt Service	1,681,295	1,153,605	1,415,697	1,133,973
General Capital Lease	5,492,609	5,293,546	5,141,893	4,751,779
Capital Budget - GF Transfer	7,600,021	5,708,362	4,953,362	114,175
Other (Contracts, Fuels, Utilities, Supplies, etc.)	11,476,078	12,667,170	10,993,999	8,566,413
<b>Total Expenditures</b>	<b>\$ 142,012,968</b>	<b>\$ 145,333,489</b>	<b>\$ 143,151,512</b>	<b>\$ 135,639,740</b>

## FY 2021 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted	Variance to Budget \$	Variance to Budget %
<b>Legislative</b>						
City Council	\$ 151,483	\$ 221,397	\$ 210,358	\$ 197,016	\$ (24,381)	-11.01%
City Clerk	199,070	208,239	208,707	201,317	(6,922)	-3.32%
<b>Total Legislative</b>	<b>\$ 350,553</b>	<b>\$ 429,636</b>	<b>\$ 419,065</b>	<b>\$ 398,333</b>	<b>\$ (31,303)</b>	<b>-7.29%</b>
<b>Judicial Administration</b>						
General District Court	\$ 47,965	\$ 58,440	\$ 57,026	\$ 20,620	\$ (37,820)	-64.72%
Joint Court Service	314,388	312,473	343,533	366,901	54,428	17.42%
Juvenile & Domestic Court	609,241	579,870	660,721	711,649	131,779	22.73%
Commonwealth Attorney	110,469	120,326	125,516	142,089	21,763	18.09%
Court Services & Custody	1,230,371	2,011,611	1,221,307	1,309,612	(701,999)	-34.90%
<b>Total Judicial Administration</b>	<b>\$ 2,312,434</b>	<b>\$ 3,082,720</b>	<b>\$ 2,408,103</b>	<b>\$ 2,550,871</b>	<b>\$ (531,849)</b>	<b>-17.25%</b>
<b>Electoral Board</b>						
<b>Electoral Board</b>	<b>\$ 280,702</b>	<b>\$ 402,775</b>	<b>\$ 396,132</b>	<b>\$ 395,639</b>	<b>\$ (7,136)</b>	<b>-1.77%</b>
<b>General &amp; Financial</b>						
City Manager	\$ 558,345	\$ 517,876	\$ 666,987	\$ 581,829	\$ 63,953	12.35%
Economic Development	613,921	983,731	981,731	792,872	(190,859)	-19.40%
City Attorney	482,630	514,758	525,800	529,000	14,242	2.77%
Public Audit of Accounts	67,385	86,688	86,688	86,466	(221)	-0.25%
Human Resources	820,248	849,607	840,712	858,805	9,197	1.08%
Communications & Marketing	348,466	407,732	407,982	400,190	(7,542)	-1.85%
Cable TV	317,590	329,622	320,526	301,710	(27,911)	-8.47%
Risk Management	476,839	316,439	301,948	338,772	22,332	7.06%
Telephone	80,851	77,922	77,922	80,532	2,610	3.35%
Information Technology	2,171,643	2,175,756	2,174,083	1,691,799	(483,958)	-22.24%
Printing & Office Supplies	239,780	257,196	257,196	273,569	16,373	6.37%
Fleet Maintenance	-	-	-	-	-	0.00%
Finance	1,007,871	1,001,674	1,001,945	1,080,668	78,994	7.89%
Real Estate	748,668	751,582	810,787	701,386	(50,195)	-6.68%
Treasurer	931,939	1,034,127	1,022,207	1,042,739	8,612	0.83%
Commissioner of Revenue	1,140,560	1,248,044	1,250,242	1,223,474	(24,570)	-1.97%
Retirement Expenses	171,989	178,350	187,825	200,425	22,075	12.38%
Pool Maintenance	29,020	20,000	6,180	-	(20,000)	-100.00%
<b>Total General and Financial</b>	<b>\$ 10,207,745</b>	<b>\$ 10,751,105</b>	<b>\$ 10,920,761</b>	<b>\$ 10,184,236</b>	<b>\$ (566,869)</b>	<b>-5.27%</b>
<b>Police</b>						
Police Administration	\$ 1,406,859	\$ 1,840,815	\$ 1,884,418	\$ 1,652,737	\$ (188,078)	-10.22%
Technical Services	4,288,062	4,605,174	4,740,294	4,517,852	(87,322)	-1.90%
Field Operations	6,822,498	7,461,448	7,448,456	7,359,878	(101,569)	-1.36%
<b>Total Police</b>	<b>\$ 12,517,419</b>	<b>\$ 13,907,436</b>	<b>\$ 14,073,168</b>	<b>\$ 13,530,467</b>	<b>\$ (376,969)</b>	<b>-2.71%</b>

## FY 2021 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary by Cost Center

Agency Title	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted	Variance to Budget \$	Variance to Budget %
<b>Fire &amp; Rescue</b>						
Administration	\$ 1,740,243	\$ 1,883,429	\$ 1,923,884	\$ 1,731,598	\$ (151,831)	-8.06%
Fire Operations	10,644,780	11,403,070	11,548,979	11,247,224	(155,846)	-1.37%
Code Administration	<u>1,720,675</u>	<u>1,934,843</u>	<u>1,857,561</u>	<u>1,883,290</u>	<u>(51,553)</u>	<u>-2.66%</u>
<b>Total Fire &amp; Rescue</b>	<b>\$ 14,105,698</b>	<b>\$ 15,221,342</b>	<b>\$ 15,330,424</b>	<b>\$ 14,862,112</b>	<b>\$ (359,230)</b>	<b>-2.36%</b>
<b>Public Works</b>						
Asphalt & Concrete Maint.	\$ 2,069,867	\$ 2,407,601	\$ 2,361,228	\$ 2,106,784	\$ (300,817)	-12.49%
Snow Removal	378,181	456,819	258,368	320,464	(136,355)	-29.85%
Storm Drainage	940,621	948,720	917,282	969,813	21,093	2.22%
Signs, Signal, and Lighting	2,167,789	2,219,571	2,152,334	1,914,283	(305,289)	-13.75%
Refuse Collection	2,884,285	3,070,230	3,142,234	2,928,132	(142,098)	-4.63%
Facility Maintenance	1,717,145	1,673,330	1,634,160	1,437,304	(236,026)	-14.11%
R.O.W. & Grounds	1,147,046	1,181,496	1,202,442	1,184,695	3,198	0.27%
Administration	750,337	1,167,231	1,218,465	905,705	(261,526)	-22.41%
Private Development OS	<u>(7,560)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>Total Public Works</b>	<b>\$ 12,047,712</b>	<b>\$ 13,124,999</b>	<b>\$ 12,886,514</b>	<b>\$ 11,767,179</b>	<b>\$ (1,357,819)</b>	<b>-10.35%</b>
<b>Social Services</b>						
Health Department	\$ 1,307,704	\$ 1,406,648	\$ 1,491,937	\$ 1,624,720	\$ 218,072	15.50%
Commission for Women	1,048	2,350	1,950	712	(1,638)	-69.70%
Community Services Board	1,854,268	1,888,443	1,957,110	2,178,000	289,557	15.33%
Tax Relief	943,087	1,095,000	995,000	1,004,900	(90,100)	-8.23%
Human Services Director	167,825	226,237	199,959	210,999	(15,239)	-6.74%
Social Services	2,401,031	2,587,727	2,467,246	2,606,958	19,231	0.74%
County Agent	<u>23,910</u>	<u>35,000</u>	<u>38,726</u>	<u>40,662</u>	<u>5,662</u>	<u>16.18%</u>
<b>Total Social Services</b>	<b>\$ 6,698,873</b>	<b>\$ 7,241,405</b>	<b>\$ 7,151,928</b>	<b>\$ 7,666,950</b>	<b>\$ 425,545</b>	<b>5.88%</b>
<b>Culture and Recreation</b>						
Administration	\$ 2,303,466	\$ 2,486,284	\$ 2,356,950	\$ 1,133,367	\$ (1,352,917)	-54.42%
Special Events	876,830	800,405	736,375	245,556	(554,849)	-69.32%
Facilities	636,077	619,261	572,118	268,551	(350,710)	-56.63%
Park/Ballfield Maintenance	1,449,985	1,434,786	1,289,520	1,270,048	(164,737)	-11.48%
Library	882,920	897,376	925,166	971,424	74,048	8.25%
Historic Resources	<u>638,980</u>	<u>701,289</u>	<u>603,756</u>	<u>639,574</u>	<u>(61,715)</u>	<u>-8.80%</u>
<b>Total Culture and Recreation</b>	<b>\$ 6,788,257</b>	<b>\$ 6,939,401</b>	<b>\$ 6,483,885</b>	<b>\$ 4,528,521</b>	<b>\$ (2,410,881)</b>	<b>-34.74%</b>
<b>Community Development and Planning</b>						
Planning & Design Review	\$ 1,369,257	\$ 1,988,195	\$ 2,018,368	\$ 1,476,171	\$ (512,024)	-25.75%
Current Planning	<u>1,108,796</u>	<u>1,186,607</u>	<u>1,184,750</u>	<u>983,060</u>	<u>(203,546)</u>	<u>-17.15%</u>
<b>Total CD &amp; P</b>	<b>\$ 2,478,053</b>	<b>\$ 3,174,802</b>	<b>\$ 3,203,118</b>	<b>\$ 2,459,231</b>	<b>\$ (715,570)</b>	<b>-22.54%</b>

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

**General Fund Expenditure Summary by Cost Center**

Agency Title	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted	Variance to Budget \$	Variance to Budget %
<b>Education</b>						
School Board	\$ 982,408	\$ 1,078,274	\$ 1,094,330	\$ 1,048,355	\$ (29,919)	-2.77%
Tuition	48,906,010	48,287,277	49,737,309	51,345,927	3,058,650	6.33%
Capital Outlay	28,000	20,000	20,000	20,000	-	0.00%
School - Interest on Leases	98,814	86,664	86,664	76,439	(10,225)	-11.80%
School - Uses from Leases	598,545	475,270	475,270	484,949	9,679	2.04%
School Debt Service	4,514,070	5,422,528	5,307,405	5,276,301	(146,227)	-2.70%
<b>Total Education</b>	<b>\$ 55,127,847</b>	<b>\$ 55,370,014</b>	<b>\$ 56,720,979</b>	<b>\$ 58,251,971</b>	<b>\$ 2,881,957</b>	<b>5.20%</b>
<b>Debt Service</b>						
<b>General Debt Service</b>	<b>\$ 1,681,295</b>	<b>\$ 1,153,605</b>	<b>\$ 1,415,697</b>	<b>\$ 1,133,973</b>	<b>\$ (19,632)</b>	<b>-1.70%</b>
<b>Non-Departmental</b>						
Interest on Leases	\$ 1,901,633	\$ 1,829,804	\$ 1,678,151	\$ 1,500,318	\$ (329,486)	-18.01%
Uses From Leases	3,590,976	3,463,743	3,463,743	3,251,461	(212,282)	-6.13%
Regional Agencies	173,316	181,280	196,990	196,098	14,818	8.17%
Salary Vacancy	-	(1,009,065)	(1,157,545)	(1,164,541)	(155,476)	-15.41%
Reserve / Budget Cut	(89,352)	(73,871)	(1,844,277)	(460,437)	(386,566)	-523.30%
Capital Budget	7,600,021	5,708,362	4,953,362	114,175	(5,594,187)	-98.00%
Transfer to Other Funds	4,239,786	4,433,998	4,451,316	4,473,183	39,185	0.88%
<b>Total Non-Departmental</b>	<b>\$ 17,416,380</b>	<b>\$ 14,534,250</b>	<b>\$ 11,741,739</b>	<b>\$ 7,910,256</b>	<b>\$ (6,623,993)</b>	<b>-45.58%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 142,012,968</b>	<b>\$ 145,333,489</b>	<b>\$ 143,151,512</b>	<b>\$ 135,639,740</b>	<b>\$ (9,693,749)</b>	<b>-6.67%</b>

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Revenues by Category**

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	2019 Actual	2020 Estimate	2021 Adopted
<b>Real Estate</b>	\$ 51,075,000	\$ 57,072,395	\$ 59,505,606	\$ 61,441,513	\$ 64,699,575	\$ 66,790,301	\$ 67,892,659	\$ 69,783,177	\$ 72,072,976	\$ 74,630,706
<b>Personal Property</b>	9,944,909	10,377,334	10,243,702	10,171,214	10,777,155	11,447,025	11,511,625	11,524,614	11,895,509	12,455,351
<b>Sales Tax</b>	10,200,696	10,263,955	11,580,673	11,181,816	11,283,271	11,276,435	11,721,703	11,836,812	11,953,053	8,594,283
<b>BPOL</b>	8,554,669	8,932,634	8,709,712	8,740,824	8,838,556	8,698,368	8,745,395	9,344,777	9,204,204	6,650,000
<b>Meals Tax</b>	5,252,922	5,553,975	5,703,399	5,771,329	5,918,534	5,972,064	5,967,535	6,374,777	5,000,000	3,250,000
<b>Other Local Taxes</b>	8,560,379	8,384,251	8,375,385	8,543,760	8,511,155	8,563,296	8,827,582	8,800,615	8,512,383	7,845,345
<b>Licenses, Permits, and Fees</b>	1,540,689	1,408,601	1,434,496	1,300,349	1,341,098	1,427,234	1,678,675	1,368,526	1,697,115	1,750,555
<b>Fines &amp; Forfeitures</b>	1,288,331	1,148,262	1,113,719	1,233,802	1,232,773	1,344,266	1,408,265	1,312,019	982,055	933,772
<b>Use of Money &amp; Property</b>	1,947,934	2,162,378	2,696,575	2,725,994	2,661,993	2,460,115	2,741,250	3,614,464	3,643,239	2,603,480
<b>Charges for Services</b>	3,176,925	3,249,168	3,049,479	3,304,373	3,387,913	3,388,964	3,744,262	3,943,282	3,602,514	2,302,384
<b>Intergovernmental</b>	10,837,393	11,318,838	11,480,641	11,854,303	12,101,966	12,927,118	13,382,207	13,272,473	13,269,611	12,093,682
<b>Other Financing Sources / Misc.</b>	1,245,630	1,152,263	1,043,308	1,460,877	1,741,602	1,222,088	1,449,854	1,595,248	1,359,346	1,457,324
<b>Fund Balance Activity</b>	1,926,941	-	1,260,278	1,164,306	-	-	-	-	-	1,072,858
<b>Total Revenue</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>\$139,071,012</b>	<b>\$142,770,783</b>	<b>\$143,192,005</b>	<b>\$135,639,740</b>

**FY 2021 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Expenditures by Department**

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Adopted
<b>Legislative</b>	\$ 191,402	\$ 173,874	\$ 224,144	\$ 230,344	\$ 253,490	\$ 245,332	\$ 322,224	\$ 350,553	\$ 419,065	\$ 398,333
<b>Judicial Administration</b>	1,812,456	2,002,629	2,063,179	2,523,536	2,619,067	2,760,268	2,849,197	2,312,434	2,408,103	2,550,871
<b>Electoral</b>	132,424	153,764	219,437	223,474	218,114	262,843	291,973	280,702	396,132	395,639
<b>General Government</b>	6,512,592	6,691,588	6,772,441	6,783,080	8,401,562	8,827,143	9,773,569	10,207,745	10,920,761	10,184,236
<b>Police</b>	10,413,039	10,802,452	11,219,396	12,116,608	11,894,981	11,479,277	11,917,359	12,517,419	14,073,168	13,530,467
<b>Fire</b>	11,517,467	11,425,326	11,886,181	13,130,471	13,430,593	13,280,819	13,834,689	14,105,698	15,330,424	14,862,112
<b>Public Works</b>	10,296,840	10,615,805	11,135,575	11,662,603	12,028,378	11,554,148	12,213,709	12,047,712	12,886,514	11,767,179
<b>Social Services</b>	4,666,290	4,757,820	5,139,750	5,243,811	5,541,941	5,794,872	6,428,426	6,698,873	7,151,928	7,666,951
<b>Culture and Recreation</b>	4,680,062	5,053,562	5,186,835	5,469,026	5,981,666	6,241,211	6,427,355	6,788,257	6,483,885	4,528,521
<b>Planning &amp; Development</b>	1,902,438	2,012,348	1,864,014	1,926,060	2,127,517	2,132,379	2,393,712	2,478,053	3,203,118	2,459,231
<b>Education</b>	46,428,547	48,908,083	51,262,702	52,628,494	53,813,860	52,940,376	54,473,906	55,127,847	56,720,979	58,251,971
<b>Transfer to Other Funds</b>	3,586,327	5,230,436	4,834,425	7,645,848	6,908,270	8,912,947	11,586,202	11,839,807	9,404,678	4,587,358
<b>Other</b>	7,563,853	7,724,731	7,473,292	6,613,618	5,675,021	6,593,584	6,407,686	7,257,868	3,752,758	4,456,872
<b>Total Expenditures</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>\$ 138,920,007</b>	<b>\$ 142,012,968</b>	<b>\$ 143,151,512</b>	<b>\$ 135,639,740</b>

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