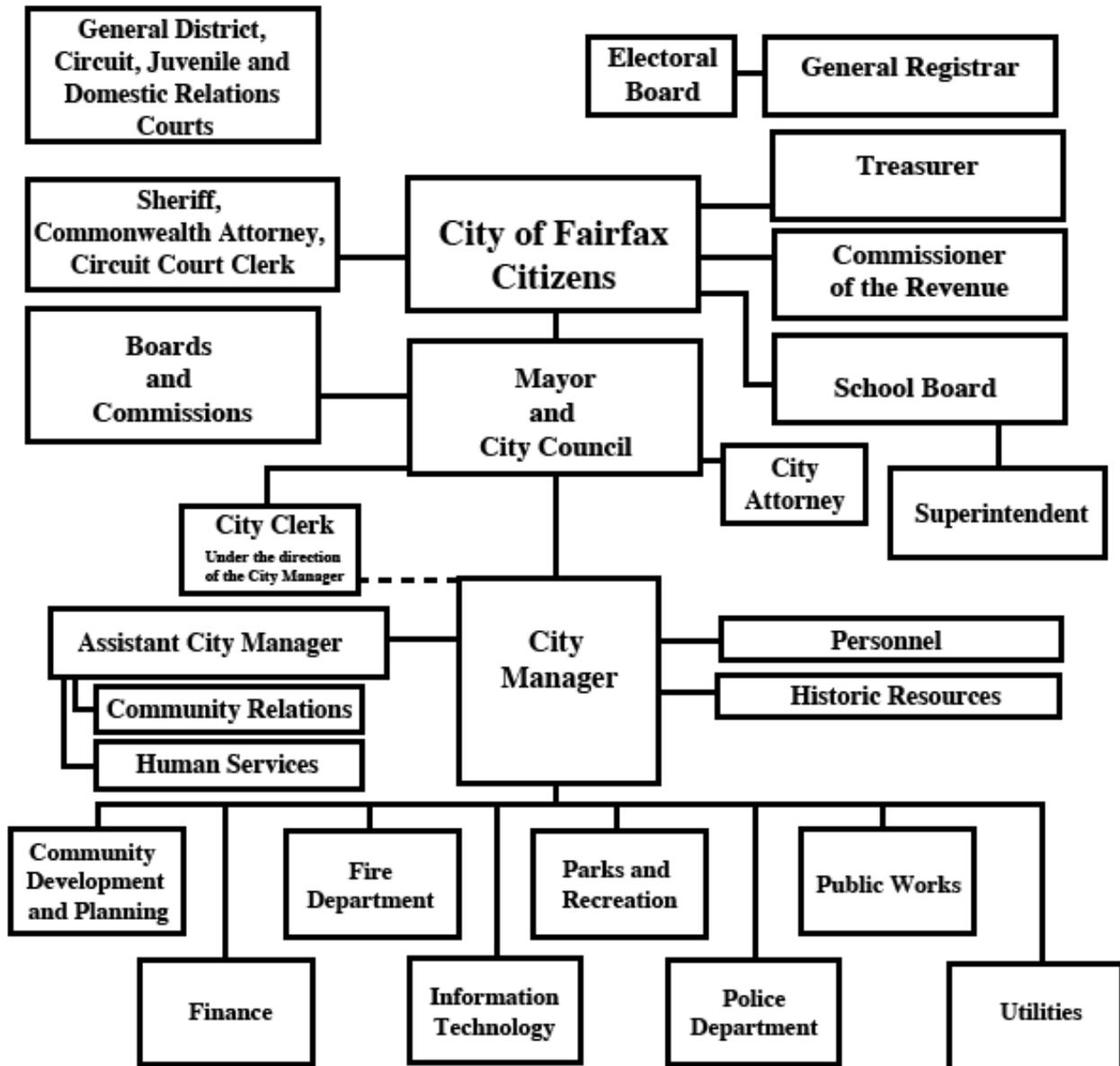


# BUDGET SUMMARY

# City of Fairfax, Virginia Organizational Chart



*revised 12/2004*

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

<b>Summary of Permanent Employee Positions</b>				
<b>Department</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
City Clerk	2.00	1.50	1.50	1.50
Electoral Board	2.50	2.50	2.50	2.50
City Manager	2.50	2.50	2.50	2.50
Personnel	4.00	4.00	4.00	4.00
Community Relations	1.00	1.00	1.00	1.00
Marketing	0.50	0.50	0.50	0.50
Cable TV	1.50	1.50	1.50	1.50
Information Technology	9.00	9.00	9.00	9.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	13.00	13.00	13.00	13.00
Finance & Accounting	7.50	7.50	7.50	7.50
Real Estate Assessment	4.00	4.00	4.00	4.00
Treasurer	7.75	7.75	7.75	7.75
Commissioner of Revenue	9.00	9.00	9.00	9.00
Police Department	90.00	90.00	90.00	90.00
Fire Department	80.00	80.00	80.00	80.00
Public Works	75.50	77.50	77.50	78.50
Social Services	0.62	0.62	0.62	0.62
Parks & Recreation	19.13	19.13	18.38	18.38
Historic Resources	3.95	3.95	3.95	3.95
Community Development & Planning	14.70	15.70	15.50	15.50
Economic Development	1.00	1.00	1.00	1.00
Education	1.90	1.90	1.90	1.90
<b>Total General Fund</b>	<b>352.05</b>	<b>354.55</b>	<b>353.60</b>	<b>354.60</b>
Wastewater Fund	8.00	8.00	8.00	8.00
Water Fund	34.00	37.00	37.00	37.00
Transit Fund	30.50	30.50	29.50	29.50
<b>Total Enterprise Funds</b>	<b>72.50</b>	<b>75.50</b>	<b>74.50</b>	<b>74.50</b>
<b>Total All Funds</b>	<b>424.55</b>	<b>430.05</b>	<b>428.10</b>	<b>429.10</b>

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

<b>City of Fairfax and Fairfax County Contracts</b>				
<b>Contract</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
School Tuition Contract	\$40,392,677	\$44,721,922	\$44,141,924	\$45,175,997
Library Services	690,751	722,611	765,249	792,033
Joint Court Service	243,919	274,285	270,302	279,763
Juvenile and Domestic Court	415,204	436,862	436,079	451,204
Commonwealth Attorney	67,060	72,352	75,430	78,071
Court Services and Custody	1,262,835	1,229,383	1,263,484	1,301,289
Fire and Rescue - Suppression	(41,733)	260,214	130,214	132,713
Refuse Disposal	419,030	450,000	450,000	450,000
Extension - County Agent	32,398	43,564	42,222	43,700
Social Services	1,489,832	1,651,206	1,614,263	1,624,251
Health Services	986,951	1,030,545	1,085,975	1,123,984
<b>Total</b>	<b>\$45,958,924</b>	<b>\$50,892,944</b>	<b>\$50,275,142</b>	<b>\$51,453,005</b>

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

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

Category	General Fund	Capital Budget*	Water Fund	Wastewater Fund	Transit Fund	Total
<b>Revenues:</b>						
General Property Tax	\$70,136,424					\$70,136,424
Other Local Taxes	32,760,000					32,760,000
Licenses, Permits & Fees	1,415,500					1,415,500
Fines & Forfeitures	1,368,700					1,368,700
Use of Money & Property	2,186,984	228,000	208,631	224,767		2,848,381
Miscellaneous Revenue	135,200					135,200
Charges for Services	3,210,229		8,626,251	4,700,020	637,700	17,174,200
State and Federal Aid	10,619,840	18,748,000			3,448,000	32,815,840
Transfers from Other Funds		7,241,003			690,826	7,931,829
Other Financing Sources	1,325,033		11,995,000	2,296,000		15,616,033
Use of Surplus/Appropriated Fund Bal	2,441,488					2,441,488
<b>Total Revenue</b>	<b>\$125,599,399</b>	<b>\$26,217,003</b>	<b>\$20,829,882</b>	<b>\$7,220,787</b>	<b>\$4,776,526</b>	<b>\$184,643,596</b>
<b>Expenditures:</b>						
Legislative	\$228,562					\$228,562
Judicial Administration	2,129,777					2,129,777
Electoral Board	235,322					235,322
General & Financial	7,054,878					7,054,878
Police Department	12,028,128					12,028,128
Fire & Rescue	12,745,490					12,745,490
Public Works	11,443,168					11,443,168
Social Services	5,236,878					5,236,878
Culture & Recreation	5,322,659					5,322,659
Community Development & Planning	2,555,539					2,555,539
Debt Service	849,837		1,249,526	512,708		2,612,070
Interest & Uses - Capital Leases	6,053,125					6,053,125
Education	53,155,320					53,155,320
Other Non-Departmental	(680,289)					(680,289)
Utility Service			7,532,470	3,551,362		11,083,832
Transit Service					4,776,460	4,776,460
Capital Projects		25,055,562	11,995,000	2,296,000		39,346,562
Transfer to Other Funds	7,241,003					7,241,003
<b>Total Expenditures</b>	<b>\$125,599,399</b>	<b>\$25,055,562</b>	<b>\$20,776,996</b>	<b>\$6,360,069</b>	<b>\$4,776,460</b>	<b>\$182,568,485</b>

Totals may differ due to immaterial rounding.

\* Capital budget also includes Stormwater, Old Town, Cable, and Commercial Transportation Tax Funds.

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

<b>Projected Fund / Cash Balance - All Funds</b>				
	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
<b>General Fund</b>				
Beginning Fund Balance	\$15,171,679	\$13,205,665	\$13,205,665	\$13,962,350
Surplus / Appropriated Fund Balance	1,926,940	2,184,803	2,184,803	2,441,488
Revenues - Non Fund Balance	<u>113,625,477</u>	<u>118,414,547</u>	<u>120,257,522</u>	<u>123,157,910</u>
Total Revenues	115,552,417	120,599,349	122,442,325	125,599,399
Expenditures	115,552,417	120,599,350	119,500,837	125,599,399
Less Encumbrances	<u>39,074</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance - Unassigned	<u>\$13,205,665</u>	<u>\$11,554,722</u>	<u>\$13,962,350</u>	<u>\$11,520,862</u>
<b>Wastewater Fund</b>				
Beginning Cash Balance	\$9,134,982	\$7,722,936	\$7,722,936	\$8,352,275
Revenues	4,522,838	7,566,196	7,191,767	7,220,787
Expenses	5,934,884	7,083,416	6,562,428	6,360,069
Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Cash Balance	\$7,722,936	\$8,205,716	\$8,352,275	\$9,212,992
<b>Water Fund</b>				
Beginning Cash Balance	\$13,792,156	\$10,672,892	\$10,672,892	\$11,109,166
Revenues	7,774,212	27,536,479	12,135,131	20,829,882
Expenses	8,137,193	27,448,102	11,698,856	20,776,996
Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Cash Balance	\$10,672,892	\$10,761,269	\$11,109,166	\$11,162,052
<b>Transit Fund</b>				
Beginning Cash Balance	\$340,815	\$5,235	\$229,341	\$390,332
Revenues	2,192,685	2,286,294	2,116,206	4,776,526
General Fund Transfer	428,000	322,158	322,158	0
Expenses	<u>2,732,159</u>	<u>2,951,173</u>	<u>2,777,373</u>	<u>4,776,460</u>
Ending Cash Balance	\$229,341	\$5,235	\$390,332	\$390,398
<b>Stormwater Fund</b>				
Beginning Fund Balance	\$826,164	\$826,164	\$153,723	\$464,862
Revenues (Transfer from General Fund)	418,745	539,000	850,139	1,069,957
Expenses	862,668	539,000	539,000	1,277,000
Less: Committed Fund Balance	<u>228,518</u>	<u>0</u>	<u>0</u>	<u>200,000</u>
Ending Fund Balance	\$153,723	\$826,164	\$464,862	\$57,820
<b>Old Town Fund</b>				
Beginning Fund Balance	\$6,161,427	\$2,129,493	\$5,983,984	\$3,855,871
Revenues	587,281	191,892	193,272	199,577
Expenses	<u>764,724</u>	<u>2,321,385</u>	<u>2,321,385</u>	<u>4,055,447</u>
Ending Fund Balance	\$5,983,984	\$0	\$3,855,871	\$0
<b>Commercial Transportation Tax Fund</b>				
Beginning Fund Balance	\$2,605,935	\$0	\$2,514,502	\$2,518,225
Revenues	1,002,675	1,023,463	1,027,186	2,140,906
Expenses	53,420	1,023,463	1,023,463	1,190,826
Less: Committed Fund Balance	<u>1,040,688</u>	<u>0</u>	<u>0</u>	<u>3,000,000</u>
Ending Fund Balance	\$2,514,502	\$0	\$2,518,225	\$468,305

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

**General Fund:**

The City projects balanced budgets in both the FY 2013 budget and the adopted FY 2014 budget, which is largely the result of revenues generated by the adopted increase in the real estate tax rate and a slightly improved real estate market. Per the City's real estate tax collection calendar (June and December), the current fiscal year estimate will benefit from the June collections. Surplus undesignated fund balance in the amount of \$2,441,488 will be used in FY 2014 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2014 of \$11.5m (9.2%) of General Fund expenditures. This balance is below the Council's Proposed Budget Guidelines and Financial Policy of 10% by 0.8%.

**Water & Wastewater Funds:**

In FY 2008 and FY 2011, the City financed \$5m and \$24m respectively in bond financing for water and wastewater capital projects. The debt financing is structured to meet the City's water and wastewater capital needs and help grow cash reserves to proper industry recommended levels. In concert with the City's financial advisors, annual wastewater rate increases were recommended for the foreseeable future. As such, the FY 2014 budget includes a recommended 10% rate increase for the Wastewater Fund, with similar rate increases likely to be recommended in the FY 2015 and FY 2016 budgets. 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.

Water rates were not increased in light of City Council's decision to enter into an agreement with Fairfax Water and exit the water treatment and distribution business. Management is still determining the best option for the remaining debt on the Water Fund's books.

**Transit Fund:**

This fund reflects a minimal cash balance as the City typically contributes a General Fund transfer to maintain the overall operation of the fund. However, in FY 2014 it is expected that this transfer will come from the Commercial Transportation Tax Fund from funds generated by HB2313.

**Stormwater Fund:**

The FY 2014 Budget reflects 2 cents (equivalent to approximately \$1.07m) on the real estate tax rate dedicated to fund Stormwater projects, which is a 1 cent increase from FY 2013. Per the City's real estate tax collection calendar (June and December), the current fiscal year estimate will benefit from the June collections. Expenditures of \$1.27m are budgeted for improvements relating to Stormwater infrastructure.

**Old Town Fund:**

The Old Town Fund reflects expenses in FY 2013 for the completion of undergrounding overhead utility lines in the Old Town Service District. Expenses for the transformation of George Mason Square comprise the FY 2014 adopted budget for this fund.

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

**Commercial Transportation Tax Fund:**

The City Council established the Commercial Property Tax / Transportation Fund as part of the FY 2010 Proposed 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. This rate remains at 5.5 cents per \$100 of assessed value for FY 2014. 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 will go into effect July 1, 2013. The bill contains statewide and regional revenue components that will provide roughly \$840 million annually for transportation funding by FY2018, 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 3.0% 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 cents 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). City Council elected to keep the Commercial Property Tax at 5.5 cents per \$100 for FY 2014.

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Revenues</b>				
	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
<b>General Fund Revenues</b>				
General Property Tax	\$61,019,909	\$65,936,280	\$67,773,124	\$70,136,424
Other Local Taxes	32,568,666	32,869,954	32,523,209	32,760,000
Licenses, Permits & Fees	1,540,689	1,301,700	1,452,318	1,415,500
Fines & Forfeitures	1,288,331	1,150,700	1,359,100	1,368,700
Use of Money & Property	1,947,934	2,180,638	2,170,152	2,186,984
Charges for Services	3,176,925	3,077,817	3,077,607	3,210,229
Miscellaneous Revenue	209,879	135,912	85,200	135,200
State and Federal Aid	10,837,393	10,935,937	10,888,563	10,619,840
Other Financing Sources	1,035,751	825,612	928,249	1,325,033
Appropriated Fund Balance	<u>1,926,940</u>	<u>2,184,803</u>	<u>2,184,803</u>	<u>2,441,488</u>
<b>Total General Fund Revenues</b>	<b>115,552,417</b>	<b>120,599,353</b>	<b>122,442,325</b>	<b>125,599,399</b>
<b>Wastewater</b>				
Operating Revenue	3,812,823	4,238,300	3,925,000	4,409,020
Availability Charges	554,373	300,000	250,000	265,000
Other Revenues	155,642	245,896	249,767	250,767
Other Financing Sources	<u>2,425,619</u>	<u>2,782,000</u>	<u>2,767,000</u>	<u>2,296,000</u>
<b>Total Wastewater</b>	<b>6,948,457</b>	<b>7,566,196</b>	<b>7,191,767</b>	<b>7,220,787</b>
<b>Water</b>				
Operating Revenue	7,004,036	8,127,154	8,402,500	8,317,501
Availability Charges	489,283	415,625	265,000	273,751
Other Revenues	280,893	243,700	242,631	243,631
Other Financing Sources	<u>0</u>	<u>18,750,000</u>	<u>3,225,000</u>	<u>11,995,000</u>
<b>Total Water</b>	<b>7,774,212</b>	<b>27,536,479</b>	<b>12,135,131</b>	<b>20,829,882</b>
<b>Transit</b>				
Daily Receipts	606,669	681,000	589,372	615,000
Miscellaneous	6,581	82,500	6,834	22,700
State Revenues (NVTC)	1,039,435	800,000	800,000	928,000
DRPT Revenues	0	0	0	1,800,000
George Mason University	540,000	722,794	720,000	720,000
Transfers In	0	0	0	690,826
General Fund Support	<u>428,000</u>	<u>322,158</u>	<u>322,158</u>	<u>0</u>
<b>Total Transit</b>	<b>2,620,685</b>	<b>2,608,452</b>	<b>2,438,364</b>	<b>4,776,526</b>
<b>Other Funds</b>				
Stormwater	418,745	539,000	850,139	1,069,957
Commercial Trans. Tax	1,002,675	1,023,463	1,027,186	2,140,906
Old Town Fund	587,281	191,892	193,272	199,577
Cable	185,723	220,000	256,600	228,000
Capital	<u>4,953,894</u>	<u>5,042,614</u>	<u>5,042,614</u>	<u>22,578,562</u>
<b>Total Other Funds</b>	<b>7,148,318</b>	<b>7,016,969</b>	<b>7,369,811</b>	<b>26,217,003</b>
<b>Total Revenues</b>	<b>\$140,044,089</b>	<b>\$165,327,449</b>	<b>\$151,577,397</b>	<b>\$184,643,596</b>

Totals may differ due to immaterial rounding.

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Expenditures</b>				
	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
<b>General Fund Expenditures</b>				
Legislative	\$173,874	\$219,320	\$236,202	\$228,562
Judicial Administration	2,002,629	2,031,832	2,064,245	2,129,777
Electoral Board	153,764	217,850	216,646	235,322
General & Financial	6,691,588	6,723,241	6,744,884	7,054,878
Police Department	10,802,452	11,296,466	11,382,810	12,028,128
Fire & Rescue	11,425,326	11,724,226	11,306,512	12,745,490
Public Works	10,615,805	11,601,975	11,295,852	11,443,168
Social Services	4,757,820	5,049,477	5,065,123	5,236,878
Culture & Recreation	5,053,562	5,132,683	5,215,522	5,322,659
Community Development & Planning	2,012,348	2,154,588	2,128,790	2,555,539
Debt Service	2,047,639	1,476,300	2,937,440	849,837
Education	48,908,083	53,264,410	52,543,703	53,155,320
Interest and Uses - Capital Leases	5,323,949	5,280,733	3,568,210	6,053,125
Other Non Departmental	353,142	(523,877)	(348,878)	(680,289)
Fund Transfers	<u>5,230,436</u>	<u>4,950,129</u>	<u>5,143,776</u>	<u>7,241,003</u>
<b>Total General Fund Expenditures</b>	<b>115,552,417</b>	<b>120,599,353</b>	<b>119,500,837</b>	<b>125,599,399</b>
<b>Wastewater</b>				
County Wastewater Contract	1,908,190	2,184,000	2,100,000	2,271,360
Capital Improvements	2,425,619	2,382,000	2,767,000	2,296,000
Line Maintenance	809,888	1,086,496	564,337	580,990
Administration & Engineering	791,187	618,383	618,383	699,012
Debt Service	<u>0</u>	<u>812,537</u>	<u>512,708</u>	<u>512,708</u>
<b>Total Wastewater</b>	<b>5,934,884</b>	<b>7,083,416</b>	<b>6,562,428</b>	<b>6,360,069</b>
<b>Water</b>				
Impoundment & Treatment	3,113,193	11,407,420	4,897,100	12,355,355
Water Line Maintenance	1,285,375	12,013,015	2,677,658	4,048,017
Administration & Engineering	2,089,334	2,269,897	2,469,897	2,295,863
Consumer Services	799,598	804,419	804,419	828,235
Debt Service	<u>849,694</u>	<u>953,350</u>	<u>849,782</u>	<u>1,249,526</u>
<b>Total Water</b>	<b>8,137,193</b>	<b>27,448,102</b>	<b>11,698,856</b>	<b>20,776,996</b>
<b>Transit</b>	<b>2,732,159</b>	<b>2,951,173</b>	<b>2,777,373</b>	<b>4,776,460</b>
<b>Other Funds</b>				
Stormwater	862,668	539,000	539,000	1,277,000
Commercial Trans. Tax	53,420	1,023,463	1,023,463	1,190,826
Old Town Fund	764,724	2,321,385	2,321,385	4,055,447
Cable	102,000	175,000	175,000	700,000
Capital	<u>4,953,894</u>	<u>4,782,614</u>	<u>5,042,614</u>	<u>17,832,288</u>
<b>Total Other Funds</b>	<b>6,736,706</b>	<b>8,841,462</b>	<b>9,101,462</b>	<b>25,055,562</b>
<b>Less Fund Transfers</b>	<b>(5,230,436)</b>	<b>(4,950,129)</b>	<b>(5,143,776)</b>	<b>(7,241,003)</b>
<b>Total Expenditures</b>	<b>\$133,862,923</b>	<b>\$161,973,376</b>	<b>\$144,497,180</b>	<b>\$175,327,484</b>

Totals may differ due to immaterial rounding.

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

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

	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
<b>Revenues</b>				
General Property Tax	\$61,019,909	\$65,936,278	\$67,773,124	\$70,136,424
Other Local Taxes	32,568,666	32,869,954	32,523,209	32,760,000
Licenses, Permits & Fees	1,540,689	1,301,700	1,452,318	1,415,500
Fines & Forfeitures	1,288,331	1,150,700	1,359,100	1,368,700
Use of Money & Property	1,947,934	2,180,638	2,170,152	2,186,984
Charges for Services	3,176,925	3,077,817	3,077,607	3,210,229
Miscellaneous Revenue	209,879	135,912	85,200	135,200
State and Federal Aid	10,837,393	10,935,937	10,888,563	10,619,840
Other Financing Sources	1,035,751	825,614	928,249	1,325,033
Use of Surplus/Appropriated Fund Bal	1,926,940	2,184,803	2,184,803	2,441,488
<b>Total Revenues</b>	<b>\$115,552,417</b>	<b>\$120,599,353</b>	<b>\$122,442,325</b>	<b>\$125,599,399</b>
<b>Expenditures</b>				
Legislative	\$173,874	\$219,320	\$236,202	\$228,562
Judicial Administration	2,002,629	2,031,832	2,064,245	2,129,777
Electoral Board	153,764	217,850	216,646	235,322
General & Financial	6,691,588	6,723,241	6,744,884	7,054,878
Police Department	10,802,452	11,296,466	11,382,810	12,028,128
Fire & Rescue	11,425,326	11,724,223	11,306,512	12,745,490
Public Works	10,615,805	11,601,975	11,295,852	11,443,168
Social Services	4,757,820	5,049,477	5,065,123	5,236,878
Culture & Recreation	5,053,562	5,132,683	5,215,522	5,322,659
Community Development & Planning	2,012,348	2,154,588	2,128,790	2,555,539
Debt Service	2,047,639	1,476,300	2,937,440	849,837
Education	48,908,083	53,264,410	52,543,703	53,155,320
Interest and Uses - Capital Leases	5,323,949	5,280,733	3,568,210	6,053,125
Other Non Departmental	353,142	(523,874)	(348,878)	(680,291)
Transfer to CIP	3,212,108	2,873,614	3,073,179	4,927,562
Transfer to Wastewater Fund	0	0	0	0
Transfer to Transit	428,000	322,158	0	0
Transfer to Stormwater	399,500	539,000	850,139	1,069,957
Transfer to Old Town Dist.	188,153	191,892	193,272	199,577
Transfer to Trans. R/E Tax Fund	1,002,675	1,023,463	1,027,186	1,043,906
<b>Total Expenditures</b>	<b>\$115,552,417</b>	<b>\$120,599,353</b>	<b>\$119,500,837</b>	<b>\$125,599,399</b>

Totals may differ due to immaterial rounding.

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

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

	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>Estimate FY 2013</b>	<b>FY 2014 Adopted</b>
<b>Revenues</b>				
Real Estate Revenues	\$51,075,000	\$55,474,864	\$57,369,710	\$59,989,424
Personal Property	9,944,909	10,461,414	10,403,414	10,147,000
Other Local Taxes	32,568,666	32,869,954	32,523,209	32,760,000
Licenses, Permits, and Fees	1,540,689	1,301,700	1,452,318	1,415,500
Fines and Forfeitures	1,288,331	1,150,700	1,359,100	1,368,700
Use of Money and Property	1,947,934	2,180,638	2,170,152	2,186,984
Charges for Services	3,176,925	3,077,817	3,077,607	3,210,229
Miscellaneous Revenue	209,879	135,912	85,200	135,200
State Revenue	10,525,191	10,757,937	10,493,088	10,405,865
Federal Revenue	312,203	178,000	395,475	213,975
Other Financing Sources	1,035,751	825,611	928,249	1,325,033
Appropriated Fund Balance	1,926,940	2,184,803	2,184,803	2,441,488
<b>Total Revenues</b>	<b>\$115,552,417</b>	<b>\$120,599,350</b>	<b>\$122,442,325</b>	<b>\$125,599,399</b>
<b>Expenditures</b>				
Compensation	\$28,085,008	\$29,175,240	\$29,099,197	\$29,409,963
Fringe Benefits	9,880,768	9,687,934	9,572,008	11,549,577
Non Education County Contracts	5,566,247	6,171,022	6,133,218	6,277,008
Transfer to Other Funds (Storm, DT, Comm R/E)	2,018,328	2,076,515	2,070,597	2,313,441
Senior Tax Relief	713,587	779,342	779,342	844,929
Education:				
Tuition Contract	40,392,677	44,721,922	44,141,924	45,175,997
School Debt Service	7,297,175	7,008,575	7,407,523	7,034,169
School Capital Lease	431,021	710,689	148,398	64,379
General Debt Service:	2,047,639	1,476,300	2,937,440	849,837
General Capital Lease	5,323,949	5,280,733	3,568,210	6,053,125
Capital Budget - GF Transfer	3,212,108	2,873,614	3,073,179	4,927,562
Other (Contracts, Fuels, Utilities, Supplies, etc.)	10,583,910	10,637,462	10,569,802	11,099,412
<b>Total Expenditures</b>	<b>\$115,552,417</b>	<b>\$120,599,350</b>	<b>\$119,500,837</b>	<b>\$125,599,399</b>

Totals may differ due to immaterial rounding.

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

**General Fund Expenditure Summary**

Agency Title	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Adopted
<b>Legislative</b>				
City Council	\$29,471	\$66,225	\$70,142	\$71,168
City Clerk	<u>144,403</u>	<u>153,096</u>	<u>166,059</u>	<u>157,394</u>
<b>Total Legislative</b>	<b>\$173,874</b>	<b>\$219,320</b>	<b>\$236,202</b>	<b>\$228,562</b>
<b>Judicial Administration</b>				
General District Court	\$13,611	\$18,950	\$18,950	\$19,450
Joint Court Service	243,919	274,285	270,302	279,763
Juvenile & Domestic Court	415,204	436,862	436,079	451,204
Commonwealth Attorney	67,060	72,352	75,430	78,071
Court Services & Custody	<u>1,262,835</u>	<u>1,229,383</u>	<u>1,263,484</u>	<u>1,301,289</u>
<b>Total Judicial Administration</b>	<b>\$2,002,629</b>	<b>\$2,031,832</b>	<b>\$2,064,245</b>	<b>\$2,129,777</b>
<b>Electoral Board</b>				
<b>Electoral Board</b>	<b>\$153,764</b>	<b>\$217,850</b>	<b>\$216,646</b>	<b>\$235,322</b>
<b>General &amp; Financial</b>				
City Manager	\$325,498	\$401,729	\$427,593	\$438,315
City Attorney	888,244	611,493	611,493	671,656
Public Audit of Accounts	74,200	71,549	73,649	80,093
Personnel	393,213	526,398	529,839	546,151
Community Relations	69,209	127,170	127,170	124,144
Cable TV	143,820	176,182	179,237	194,192
Risk Management	332,952	409,254	409,254	402,688
Telephone	123,940	119,182	119,182	121,830
Information Technology	1,449,826	1,311,883	1,311,883	1,422,566
Printing & Office Supplies	225,190	250,864	220,089	218,114
Fleet Maintenance	0	0	0	0
Finance	605,232	569,976	563,490	608,433
Real Estate	471,124	510,893	507,015	516,698
Treasurer	597,541	570,368	570,368	583,561
Commissioner of Revenue	924,207	978,298	965,723	996,438
Retirement Expenses	43,172	68,000	90,900	92,000
Pool Maintenance	<u>24,219</u>	<u>20,000</u>	<u>38,000</u>	<u>38,000</u>
<b>Total General and Financial</b>	<b>\$6,691,588</b>	<b>\$6,723,241</b>	<b>\$6,744,884</b>	<b>\$7,054,878</b>

## FY 2014 Adopted Budget – City of Fairfax, Virginia

### General Fund Expenditure Summary

Agency Title	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimate	FY 2014 Adopted
<b>Police</b>				
Police Administration	\$1,024,311	\$1,029,039	\$1,029,039	\$1,116,330
Technical Services	3,303,855	3,578,554	3,601,551	3,426,725
Field Operations	<u>6,474,286</u>	<u>6,688,873</u>	<u>6,752,220</u>	<u>7,485,073</u>
<b>Total Police</b>	<b>\$10,802,452</b>	<b>\$11,296,466</b>	<b>\$11,382,810</b>	<b>\$12,028,128</b>
<b>Fire &amp; Rescue</b>				
Administration	\$1,124,284	\$1,034,939	\$1,044,255	\$1,418,471
Fire Operations	8,591,422	8,754,911	8,334,550	9,625,050
Code Administration	<u>1,709,620</u>	<u>1,934,376</u>	<u>1,927,707</u>	<u>1,701,969</u>
<b>Total Fire &amp; Rescue</b>	<b>\$11,425,326</b>	<b>\$11,724,226</b>	<b>\$11,306,512</b>	<b>\$12,745,490</b>
<b>Public Works</b>				
Asphalt & Concrete Maint.	\$1,907,439	\$2,069,599	\$2,081,629	\$2,052,490
Snow Removal	177,593	254,685	183,306	257,315
Storm Drainage	729,296	770,507	777,507	758,054
Signs, Signal, and Lighting	1,875,392	2,229,944	1,995,272	2,045,461
Refuse Collection	2,380,854	2,513,300	2,505,621	2,447,471
Facility Maintenance	1,597,600	1,604,024	1,604,775	1,649,398
R.O.W. & Grounds	1,075,412	1,225,062	1,143,606	1,166,400
Administration	839,821	891,291	961,914	1,022,878
County Agent	<u>32,398</u>	<u>43,564</u>	<u>42,222</u>	<u>43,700</u>
<b>Total Public Works</b>	<b>\$10,615,805</b>	<b>\$11,601,975</b>	<b>\$11,295,852</b>	<b>\$11,443,168</b>
<b>Social Services</b>				
Health Department	\$986,951	\$1,030,545	\$1,085,975	\$1,123,984
Commission for Women	467	1,225	1,675	1,450
Community Services Board	1,309,903	1,336,100	1,336,100	1,336,100
Tax Relief	713,587	779,342	779,342	844,929
Human Services Coordinator	78,756	81,059	87,768	108,714
Social Services	<u>1,668,157</u>	<u>1,821,206</u>	<u>1,774,263</u>	<u>1,821,701</u>
<b>Total Social Services</b>	<b>\$4,757,820</b>	<b>\$5,049,477</b>	<b>\$5,065,123</b>	<b>\$5,236,878</b>

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

<b>General Fund Expenditure Summary</b>				
<b>Agency Title</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Budget</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
<b>Culture and Recreation</b>				
Administration	\$2,070,551	\$1,937,554	\$2,004,629	\$2,096,186
Special Events	327,123	353,078	347,092	341,751
Old Town Hall	278,684	355,174	321,654	325,052
Park/Ballfield Maintenance	1,059,849	1,109,099	1,113,614	1,070,667
Marketing	121,493	127,929	136,045	140,634
Library	690,751	722,611	765,249	792,033
Historic Resources	<u>505,111</u>	<u>527,239</u>	<u>527,239</u>	<u>556,336</u>
<b>Total Culture and Recreation</b>	<b>\$5,053,562</b>	<b>\$5,132,683</b>	<b>\$5,215,522</b>	<b>\$5,322,659</b>
<b>Community Development and Planning</b>				
Planning & Design Review	\$1,035,733	\$1,104,867	\$1,111,380	\$1,435,447
Economic Development	249,277	202,600	203,200	299,661
Current Planning	<u>727,337</u>	<u>847,121</u>	<u>814,210</u>	<u>820,431</u>
<b>Total CD &amp; P</b>	<b>\$2,012,348</b>	<b>\$2,154,588</b>	<b>\$2,128,790</b>	<b>\$2,555,539</b>
<b>Education</b>				
School Board	\$787,209	\$823,224	\$845,858	\$880,776
Tuition	40,392,677	44,721,922	44,141,924	45,175,997
Fixed Charges	0	0	0	0
Capital Outlay	20,000	20,000	20,000	0
School - Interest on Leases	152,221	251,689	43,951	64,379
School - Uses from Leases	278,800	459,000	104,447	0
School Debt Service	<u>7,277,175</u>	<u>6,988,575</u>	<u>7,387,523</u>	<u>7,034,169</u>
<b>Total Education</b>	<b>\$48,908,083</b>	<b>\$53,264,410</b>	<b>\$52,543,703</b>	<b>\$53,155,320</b>
<b>Debt Service</b>				
<b>General Debt Service</b>	<b>\$2,047,639</b>	<b>\$1,476,300</b>	<b>\$2,937,440</b>	<b>\$849,837</b>
<b>Non-Departmental</b>				
Interest on Leases	\$2,249,987	\$2,217,586	\$561,608	\$2,096,603
Uses From Leases	3,073,962	3,063,146	3,006,602	3,956,522
Regional Agencies	127,207	172,545	172,545	165,511
Market Wage Adjustment	0	(471,423)	(471,423)	(795,800)
Reserve / Budget Cut	225,935	(225,000)	(50,000)	(50,000)
Capital Budget	3,212,108	2,873,614	3,073,179	4,927,562
Transit Fund	428,000	322,158	0	0
Transfer to Other Funds	<u>1,590,328</u>	<u>1,754,356</u>	<u>2,070,597</u>	<u>2,313,441</u>
<b>Total Non-Departmental</b>	<b>\$10,907,528</b>	<b>\$9,706,985</b>	<b>\$8,363,109</b>	<b>\$12,613,839</b>
<b>Total General Fund Expenditures</b>	<b>\$115,552,417</b>	<b>\$120,599,353</b>	<b>\$119,500,837</b>	<b>\$125,599,399</b>

**FY 2014 Adopted Budget – City of Fairfax, Virginia**

<b>History of General Fund Expenditures by Department</b>										
<b>Category</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Adopted</b>
<b>Legislative</b>	\$191,513	\$238,365	\$213,482	\$249,470	\$192,312	\$179,536	\$191,402	\$173,874	\$236,202	\$228,562
<b>Judicial Administration</b>	1,136,413	1,145,316	1,689,619	1,755,500	1,801,818	2,035,451	1,812,456	2,002,629	2,064,245	2,129,777
<b>Electoral</b>	155,537	150,448	145,443	170,875	150,070	148,191	132,424	153,764	216,646	235,322
<b>General Government</b>	5,650,103	6,390,789	6,959,137	6,917,546	6,562,917	6,259,272	6,512,592	6,691,588	6,744,884	7,054,878
<b>Police</b>	8,673,112	9,473,133	10,435,529	10,498,094	10,390,904	10,431,371	10,413,039	10,802,452	11,382,810	12,028,128
<b>Fire</b>	8,283,273	9,076,123	9,937,204	11,227,261	11,208,916	11,097,471	11,517,467	11,425,326	11,306,512	12,745,490
<b>Public Works</b>	9,503,268	9,179,215	9,594,896	10,814,142	10,561,599	10,469,030	10,296,840	10,615,805	11,295,852	11,443,168
<b>Social Services</b>	3,873,922	4,302,640	4,619,995	4,874,284	4,716,996	4,787,158	4,666,290	4,757,820	5,065,123	5,236,878
<b>Culture and Recreation</b>	4,024,734	4,327,000	4,489,533	4,779,894	4,423,151	4,359,702	4,680,062	5,053,562	5,215,522	5,322,659
<b>Planning &amp; Development</b>	1,539,350	1,524,147	2,564,480	1,901,372	1,842,842	1,839,384	1,902,438	2,012,348	2,128,790	2,555,539
<b>Education</b>	33,439,392	37,684,721	41,991,554	46,732,735	46,390,831	45,504,869	46,428,547	48,908,083	52,543,703	53,155,320
<b>Transfer to Other Funds</b>	8,270,992	9,085,924	1,235,128	420,844	4,367,298	6,045,589	3,586,327	5,230,436	5,143,776	7,241,003
<b>Other</b>	4,573,795	5,408,292	6,402,313	7,226,437	7,385,987	7,441,952	7,563,853	7,724,731	6,156,773	6,222,674
<b>Total Expenditures</b>	<b>\$89,315,404</b>	<b>\$97,986,113</b>	<b>\$100,278,313</b>	<b>\$107,568,454</b>	<b>\$109,995,641</b>	<b>\$110,598,976</b>	<b>\$109,703,737</b>	<b>\$115,552,417</b>	<b>\$119,500,837</b>	<b>\$125,599,399</b>