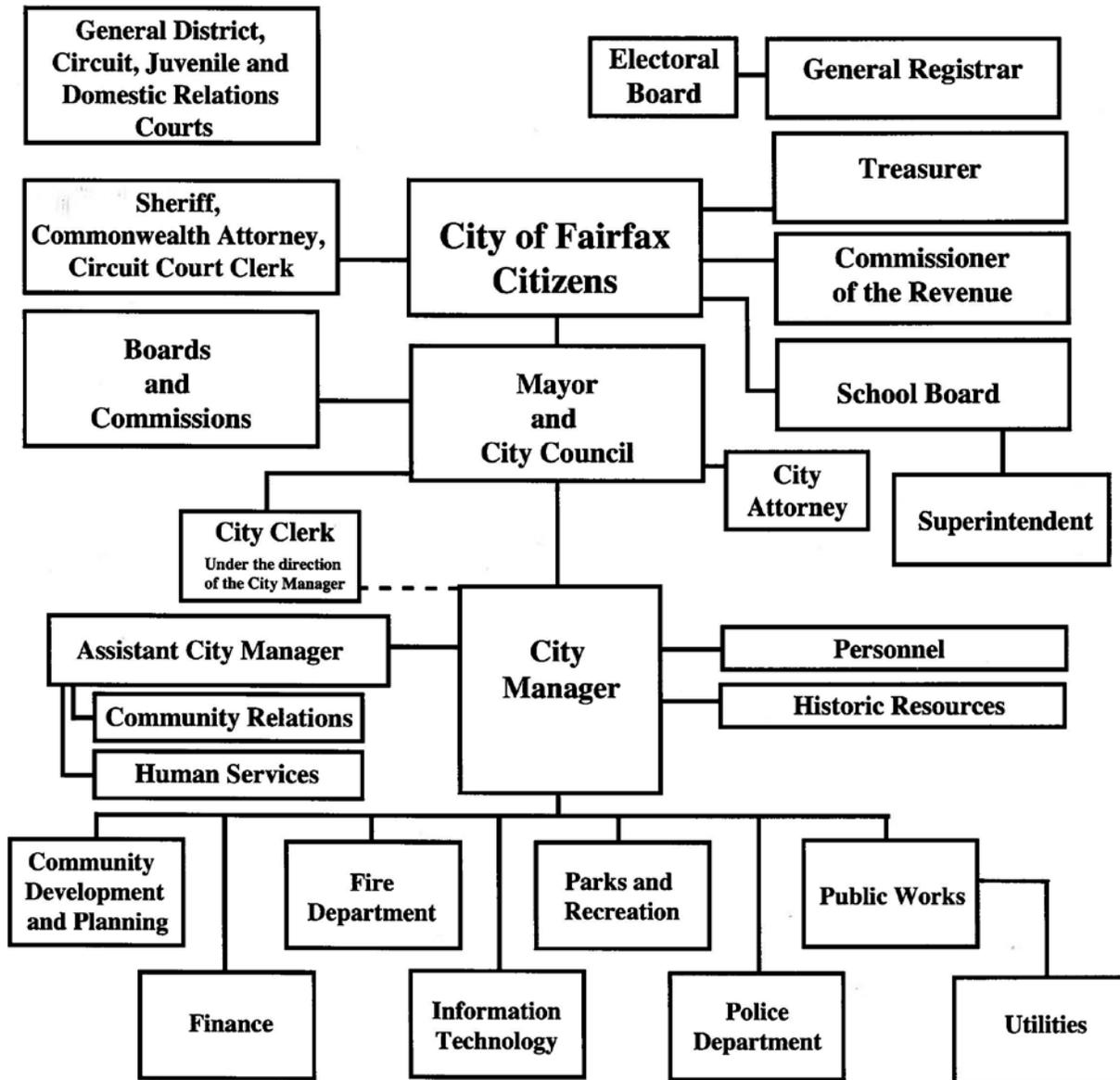


# BUDGET SUMMARY

# City of Fairfax, Virginia Organizational Chart



**FY 2015 Adopted Budget – City of Fairfax, Virginia**

<b>Summary of Permanent Employee Positions</b>				
<b>Department</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
City Clerk	1.50	1.50	1.50	1.50
Electoral Board	2.50	2.50	2.50	2.50
City Manager	2.63	2.50	3.00	3.00
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	1.75
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	12.00
Finance & Accounting	7.50	7.50	7.50	7.50
Real Estate Assessment	4.00	4.00	4.00	5.00
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	89.00	90.25
Fire Department	80.00	80.00	80.00	80.00
Public Works	75.50	78.50	77.20	77.20
Social Services	0.62	0.62	0.62	0.62
Parks & Recreation	19.63	18.88	18.88	19.88
Historic Resources	3.95	3.95	3.95	3.95
Community Development & Planning	15.70	15.50	16.50	16.50
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>353.17</b>	<b>355.10</b>	<b>354.30</b>	<b>356.80</b>
Water Fund	37.00	37.00	0.00	0.00
Wastewater Fund	8.00	8.00	7.80	9.10
Transit Fund	30.50	30.50	30.50	30.50
Stormwater Fund	0.00	0.00	0.00	0.70
<b>Total Enterprise Funds</b>	<b>75.50</b>	<b>75.50</b>	<b>38.30</b>	<b>40.30</b>
<b>Total All Funds</b>	<b>428.67</b>	<b>430.60</b>	<b>392.60</b>	<b>397.10</b>

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

<b>City of Fairfax and Fairfax County Contracts</b>				
<b>Contract</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
School Tuition Contract	\$43,361,720	\$45,175,997	\$44,675,997	\$45,427,757
Library Services	736,976	792,033	766,667	797,334
Joint Court Service	237,039	279,763	259,537	269,918
Juvenile and Domestic Court	415,214	451,204	430,865	447,860
Commonwealth Attorney	70,699	78,071	74,149	77,114
Court Services and Custody	1,325,669	1,301,289	1,313,118	1,361,136
Fire and Rescue - Operations	28,434	132,713	132,713	132,713
Refuse Disposal	428,294	450,000	450,000	450,000
Extension - County Agent	39,625	43,700	45,957	47,795
Social Services	1,638,265	1,624,251	1,641,316	1,720,656
Health Services	1,024,260	1,123,984	1,121,758	1,166,628
<b>Total</b>	<b>\$49,306,195</b>	<b>\$51,453,005</b>	<b>\$50,912,077</b>	<b>\$51,898,911</b>

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

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

Category	General Fund	Capital Budget*	Wastewater Fund	Transit Fund	Total
<b>Revenues:</b>					
General Property Tax	\$71,501,022				\$71,501,022
Other Local Taxes	34,970,000				34,970,000
Licenses, Permits & Fees	1,462,869				1,462,869
Fines & Forfeitures	1,307,700				1,307,700
Use of Money & Property	2,297,128	235,000	421,397		2,953,525
Miscellaneous Revenue	134,700				134,700
Charges for Services	3,018,183		6,747,835	637,700	10,403,718
State and Federal Aid	10,974,384	17,377,500		4,775,660	33,127,544
Transfers from Other Funds		8,468,184		1,352,783	9,820,967
Other Financing Sources	1,116,310	1,501,000	2,557,000		5,174,310
Use of Surplus/Appropriated Fund Bal	1,190,175				1,190,175
<b>Total Revenue</b>	<b>\$127,972,470</b>	<b>\$27,581,684</b>	<b>\$9,726,232</b>	<b>\$6,766,143</b>	<b>\$172,046,529</b>
<b>Expenditures:</b>					
Legislative	\$244,509				\$244,509
Judicial Administration	2,175,478				2,175,478
Electoral Board	223,234				223,234
General & Financial	8,476,485				8,476,485
Police Department	12,682,762				12,682,762
Fire & Rescue	12,922,187				12,922,187
Public Works	11,617,740				11,617,740
Social Services	5,618,629				5,618,629
Culture & Recreation	5,878,980				5,878,980
Community Development & Planning	2,221,190				2,221,190
Debt Service	855,501		1,864,189		2,719,690
Interest & Uses - Capital Leases	5,252,747				5,252,747
Education	53,348,111				53,348,111
Other Non-Departmental	(733,452)				(733,452)
Utility Service			3,800,231		3,800,231
Transit Service				6,766,143	6,766,143
Capital Projects		25,407,098	2,557,000		27,964,098
Transfer to Other Funds	7,188,370				7,188,370
<b>Total Expenditures</b>	<b>\$127,972,470</b>	<b>\$25,407,098</b>	<b>\$8,221,420</b>	<b>\$6,766,143</b>	<b>\$168,367,130</b>

Totals may differ due to immaterial rounding.

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

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

<b>Projected Fund / Cash Balance - All Funds</b>				
	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>General Fund</b>				
Beginning Fund Balance	\$13,205,665	\$13,962,350	\$16,288,209	\$14,258,000
Surplus / Appropriated Fund Balance	0	2,441,488	2,030,209	1,190,175
Revenues - Non Fund Balance	<u>121,024,055</u>	<u>123,157,908</u>	<u>124,314,619</u>	<u>126,782,295</u>
Total Revenues	121,024,055	125,599,395	126,344,828	127,972,470
Expenditures	118,507,995	125,599,395	126,344,828	127,972,470
Less Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance - Unassigned	<u>\$16,288,209</u>	<u>\$11,520,862</u>	<u>\$14,258,000</u>	<u>\$12,811,825</u>
<b>Wastewater Fund</b>				
Beginning Cash Balance	\$7,722,936	\$8,352,275	\$7,861,647	\$8,779,904
Revenues	5,221,105	7,220,787	7,553,282	9,726,232
Expenses	5,082,394	6,360,069	6,635,025	8,221,420
Transfer In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Cash Balance	\$7,861,647	\$9,212,993	\$8,779,904	\$10,284,716
<b>Transit Fund</b>				
Beginning Cash Balance	\$229,341	\$5,235	\$50,000	\$49,887
Revenues	2,570,618	4,776,526	6,702,496	6,766,143
General Fund Transfer	0	0	0	0
Expenses	<u>2,958,853</u>	<u>4,776,460</u>	<u>6,702,609</u>	<u>6,766,143</u>
Ending Cash Balance	\$50,000	\$390,398	\$49,887	\$49,888
<b>Stormwater Fund</b>				
Beginning Fund Balance	\$382,238	\$464,862	\$125,917	\$177,040
Revenues (Transfer from General Fund)	514,332	1,069,957	1,328,123	1,394,728
Expenses	441,789	1,277,000	1,277,000	1,535,000
Less: Committed Fund Balance	<u>328,864</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	\$125,917	\$57,819	\$177,040	\$36,768
<b>Old Town Fund</b>				
Beginning Fund Balance	\$1,651,360	\$3,855,871	\$1,188,183	\$272,838
Revenues	191,547	199,577	190,590	195,976
Expenses	<u>654,723</u>	<u>4,055,447</u>	<u>1,105,935</u>	<u>452,734</u>
Ending Fund Balance	\$1,188,183	\$0	\$272,838	\$16,080
<b>Transportation Tax Fund</b>				
Beginning Fund Balance	\$3,555,191	\$2,518,225	\$3,707,665	\$6,638,067
Revenues	1,029,354	2,140,906	4,673,845	4,670,382
Expenses	876,880	1,190,826	1,743,443	2,455,283
Less: Committed Fund Balance	<u>0</u>	<u>3,000,000</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	\$3,707,665	\$468,305	\$6,638,067	\$8,853,166

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

**General Fund:**

The City projects balanced budgets in both the FY 2014 budget and the adopted FY 2015 budget, which is largely the result of revenues generated by the FY 2014 increase in the real estate tax rate and an improved real estate market. Surplus unassigned fund balance in the amount of \$1,946,175 will be used in FY 2015 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2015 of \$12.8m (10.0%) of General Fund expenditures.

**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. 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 \$24m due 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 2015 budget includes a recommended 10% rate increase for the Wastewater Fund, with similar rate increases likely to be recommended in the FY 2016 and FY 2017 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 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 is not included in the FY 2015 budget.

**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:**

As in the FY 2014 budget, the FY 2015 adopted budget reflects 2 cents (equivalent to approximately \$1.12m) on the real estate tax rate dedicated to fund Stormwater projects. Expenditures of \$1.5m are adopted for improvements relating to Stormwater infrastructure.

**Old Town Fund:**

This fund was established to fund services and commercial projects in the Old Town District. The City levies an additional 6 cents per \$100 of assessed value on all properties in this district.

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

**Transportation Tax Fund:**

The City Council established the Transportation Tax 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. The rate remains at 5.5 cents per \$100 of assessed value for FY 2015. 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 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 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 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).

A transfer of \$1,279,814 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 2015 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Revenues</b>				
	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>General Fund Revenues</b>				
General Property Tax	\$67,449,729	\$70,136,424	\$70,189,460	\$71,501,022
Other Local Taxes	33,134,817	32,760,000	34,779,138	34,970,000
Licenses, Permits & Fees	1,408,601	1,415,500	1,409,218	1,462,869
Fines & Forfeitures	1,148,262	1,368,700	1,368,700	1,307,700
Use of Money & Property	2,162,378	2,186,984	2,263,709	2,297,128
Charges for Services	3,249,168	3,210,229	2,721,805	3,018,183
Miscellaneous Revenue	111,989	135,200	60,041	134,700
State and Federal Aid	11,318,838	10,619,840	10,652,882	10,974,384
Other Financing Sources	1,040,274	1,325,034	869,667	1,116,310
Appropriated Fund Balance	0	2,441,488	2,030,209	1,190,175
<b>Total General Fund Revenues</b>	<b>121,024,055</b>	<b>125,599,399</b>	<b>126,344,828</b>	<b>127,972,470</b>
<b>Wastewater</b>				
Operating Revenue	4,768,670	4,409,020	4,302,700	4,517,835
Availability Charges	335,025	265,000	600,000	2,200,000
Other Revenues	117,410	250,767	354,582	451,397
Other Financing Sources	1,199,539	2,296,000	2,296,000	2,557,000
<b>Total Wastewater</b>	<b>6,420,644</b>	<b>7,220,787</b>	<b>7,553,282</b>	<b>9,726,232</b>
<b>Transit</b>				
Daily Receipts	604,232	615,000	615,000	615,000
Miscellaneous	8,421	22,700	22,700	22,700
State Revenues (NVTC)	1,122,784	928,000	928,000	882,307
DRPT Revenues	0	1,800,000	3,173,353	3,173,353
George Mason University	720,000	720,000	720,000	720,000
Transfers In	115,181	690,826	1,243,443	1,352,783
General Fund Support	0	0	0	0
<b>Total Transit</b>	<b>2,570,618</b>	<b>4,776,526</b>	<b>6,702,496</b>	<b>6,766,143</b>
<b>Other Funds</b>				
Stormwater Fund	514,332	1,069,957	1,328,123	1,394,728
Transportation Tax Fund	1,029,354	2,140,906	4,673,845	4,670,382
Old Town Fund	191,547	199,577	190,590	195,976
Cable Fund	230,347	228,000	234,000	235,000
Capital Fund	4,953,894	5,042,614	5,042,614	21,085,598
<b>Total Other Funds</b>	<b>6,919,474</b>	<b>8,681,054</b>	<b>11,469,172</b>	<b>27,581,684</b>
<b>Total Revenues</b>	<b>\$136,934,791</b>	<b>\$146,277,767</b>	<b>\$152,069,778</b>	<b>\$172,046,529</b>

Totals may differ due to immaterial rounding.

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

<b>All Funds Summary - Expenditures</b>				
	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>General Fund Expenditures</b>				
Legislative	\$224,144	\$228,562	\$221,055	\$244,509
Judicial Administration	2,063,179	2,129,777	2,095,319	2,175,478
Electoral Board	219,437	235,322	234,364	223,234
General & Financial	6,588,231	7,054,878	6,571,359	8,476,485
Police Department	11,219,396	12,028,128	12,008,030	12,682,762
Fire & Rescue	11,886,181	12,745,490	12,702,041	12,922,187
Public Works	11,135,575	11,443,168	11,803,607	11,617,740
Social Services	5,139,750	5,236,878	5,287,288	5,618,629
Culture & Recreation	5,186,835	5,322,659	5,340,062	5,878,980
Community Development & Planning	2,048,224	2,555,540	2,538,003	2,221,190
Debt Service	1,604,920	849,837	1,164,589	855,501
Education	51,262,702	53,155,320	52,649,840	53,348,111
Interest and Uses - Capital Leases	4,874,066	6,053,125	6,208,795	5,252,747
Other Non Departmental	220,930	(680,289)	(371,289)	(733,452)
Fund Transfers	<u>4,834,425</u>	<u>7,241,002</u>	<u>7,891,766</u>	<u>7,188,370</u>
<b>Total General Fund Expenditures</b>	<b>118,507,995</b>	<b>125,599,399</b>	<b>126,344,828</b>	<b>127,972,470</b>
<b>Wastewater</b>				
County Wastewater Contract	1,838,522	2,271,360	1,975,000	2,060,000
Capital Improvements	1,199,539	1,761,000	2,296,000	2,557,000
Line Maintenance	759,106	1,115,990	592,490	834,710
Administration & Engineering	562,753	699,011	715,611	905,521
Debt Service	<u>722,474</u>	<u>512,708</u>	<u>1,055,924</u>	<u>1,864,189</u>
<b>Total Wastewater</b>	<b>5,082,394</b>	<b>6,360,069</b>	<b>6,635,025</b>	<b>8,221,420</b>
<b>Transit</b>	<b>2,958,853</b>	<b>4,776,460</b>	<b>6,702,609</b>	<b>6,766,143</b>
<b>Other Funds</b>				
Stormwater Fund	441,789	1,277,000	1,277,000	1,535,000
Transportation Tax Fund	876,880	1,190,826	1,743,443	2,455,283
Old Town Fund	654,723	4,055,447	1,105,935	452,735
Cable Fund	41,918	700,000	700,000	225,000
Capital Fund	<u>4,953,894</u>	<u>4,782,614</u>	<u>5,042,614</u>	<u>20,739,080</u>
<b>Total Other Funds</b>	<b>6,969,204</b>	<b>12,005,887</b>	<b>9,868,992</b>	<b>25,407,098</b>
<b>Less Fund Transfers</b>	<b>(4,834,425)</b>	<b>(7,241,002)</b>	<b>(7,891,766)</b>	<b>(7,188,370)</b>
<b>Total Expenditures</b>	<b>\$128,684,021</b>	<b>\$141,500,813</b>	<b>\$141,659,688</b>	<b>\$161,178,761</b>

Totals may differ due to immaterial rounding.

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

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

	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>Revenues</b>				
General Property Tax	\$67,449,729	\$70,136,422	\$70,189,460	\$71,501,022
Other Local Taxes	33,134,817	32,760,000	34,779,138	34,970,000
Licenses, Permits & Fees	1,408,601	1,415,500	1,409,218	1,462,869
Fines & Forfeitures	1,148,262	1,368,700	1,368,700	1,307,700
Use of Money & Property	2,162,378	2,186,984	2,263,709	2,297,128
Charges for Services	3,249,168	3,210,229	2,721,805	3,018,183
Miscellaneous Revenue	111,989	135,200	60,041	134,700
State and Federal Aid	11,318,838	10,619,840	10,652,882	10,974,384
Other Financing Sources	1,040,274	1,325,036	869,667	1,116,310
Use of Surplus/Appropriated Fund Bal	0	2,441,489	2,030,209	1,190,175
<b>Total Revenues</b>	<b>\$121,024,055</b>	<b>\$125,599,400</b>	<b>\$126,344,828</b>	<b>\$127,972,470</b>
<b>Expenditures</b>				
Legislative	\$224,144	\$228,562	\$221,055	\$244,509
Judicial Administration	2,063,179	2,129,777	2,095,319	2,175,478
Electoral Board	219,437	235,322	234,364	223,234
General & Financial	6,772,441	7,354,540	6,853,534	8,476,485
Police Department	11,219,396	12,028,128	12,008,030	12,682,762
Fire & Rescue	11,886,181	12,745,487	12,702,041	12,922,187
Public Works	11,135,575	11,443,168	11,803,607	11,617,740
Social Services	5,139,750	5,236,878	5,287,288	5,618,629
Culture & Recreation	5,186,835	5,322,659	5,340,062	5,878,980
Community Development & Planning	1,864,014	2,255,878	2,255,828	2,221,190
Debt Service	1,604,920	849,837	1,164,589	855,501
Education	51,262,702	53,155,320	52,649,840	53,348,111
Interest and Uses - Capital Leases	4,874,066	6,053,125	6,208,795	5,252,747
Other Non Departmental	220,930	(680,286)	(371,289)	(733,454)
Transfer to CIP	3,099,192	4,927,562	5,368,455	4,877,098
Transfer to Wastewater Fund	0	0	0	0
Transfer to Transit	0	0	0	0
Transfer to Stormwater	514,332	1,069,957	1,328,123	1,109,728
Transfer to Old Town Dist.	191,547	199,577	190,590	195,976
Transfer to Trans. R/E Tax Fund	1,029,354	1,043,906	1,004,598	1,005,568
<b>Total Expenditures</b>	<b>\$118,507,995</b>	<b>\$125,599,399</b>	<b>\$126,344,828</b>	<b>\$127,972,470</b>

Totals may differ due to immaterial rounding.

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

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

	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>Revenues</b>				
Real Estate Revenues	\$57,072,395	\$59,989,422	\$59,895,409	\$61,004,630
Personal Property	10,377,334	10,147,000	10,294,051	10,496,392
Other Local Taxes	33,134,817	32,760,000	34,779,138	34,970,000
Licenses, Permits, and Fees	1,408,601	1,415,500	1,409,218	1,462,869
Fines and Forfeitures	1,148,262	1,368,700	1,368,700	1,307,700
Use of Money and Property	2,162,378	2,186,984	2,263,709	2,297,128
Charges for Services	3,249,168	3,210,229	2,721,805	3,018,183
Miscellaneous Revenue	111,989	135,200	60,041	134,700
State Revenue	11,021,304	10,405,865	10,426,582	10,745,584
Federal Revenue	297,534	213,975	226,300	228,800
Other Financing Sources	1,040,274	1,325,033	869,667	1,116,310
Appropriated Fund Balance	0	2,441,488	2,030,209	1,190,175
<b>Total Revenues</b>	<b>\$121,024,055</b>	<b>\$125,599,396</b>	<b>\$126,344,828</b>	<b>\$127,972,470</b>
<b>Expenditures</b>				
Compensation	\$29,393,311	\$29,409,962	\$29,446,282	\$29,745,252
Fringe Benefits	10,283,199	11,549,577	11,757,053	12,803,460
Non Education County Contracts	5,944,475	6,277,008	6,236,080	6,471,154
Transfer to Other Funds (Storm, DT, Comm R/E)	1,735,233	2,313,440	2,523,311	2,311,272
Senior Tax Relief	900,544	844,929	945,571	992,850
Education:				
Tuition Contract	43,361,720	45,175,997	44,675,997	45,427,757
School Debt Service	6,449,894	7,034,169	7,034,169	6,995,400
School Capital Lease	710,689	64,379	64,379	64,379
General Debt Service:	1,604,920	849,837	1,164,589	855,501
General Capital Lease	4,874,066	6,053,125	6,208,795	5,252,747
Capital Budget - GF Transfer	3,099,192	4,927,562	5,368,455	4,877,098
Other (Contracts, Fuels, Utilities, Supplies, etc.)	10,150,751	11,099,406	10,920,147	12,175,602
<b>Total Expenditures</b>	<b>\$118,507,995</b>	<b>\$125,599,395</b>	<b>\$126,344,828</b>	<b>\$127,972,470</b>

Totals may differ due to immaterial rounding.

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

**General Fund Expenditure Summary**

Agency Title	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimate	FY 2015 Adopted
<b>Legislative</b>				
City Council	\$63,356	\$71,168	\$67,814	\$77,494
City Clerk	<u>160,787</u>	<u>157,394</u>	<u>153,240</u>	<u>167,016</u>
<b>Total Legislative</b>	<b>\$224,144</b>	<b>\$228,562</b>	<b>\$221,055</b>	<b>\$244,509</b>
<b>Judicial Administration</b>				
General District Court	\$14,558	\$19,450	\$17,650	\$19,450
Joint Court Service	237,039	279,763	259,537	269,918
Juvenile & Domestic Court	415,214	451,204	430,865	447,860
Commonwealth Attorney	70,699	78,071	74,149	77,114
Court Services & Custody	<u>1,325,669</u>	<u>1,301,289</u>	<u>1,313,118</u>	<u>1,361,136</u>
<b>Total Judicial Administration</b>	<b>\$2,063,179</b>	<b>\$2,129,777</b>	<b>\$2,095,319</b>	<b>\$2,175,478</b>
<b>Electoral Board</b>				
<b>Electoral Board</b>	<b>\$219,437</b>	<b>\$235,322</b>	<b>\$234,364</b>	<b>\$223,234</b>
<b>General &amp; Financial</b>				
City Manager	\$411,483	\$438,315	\$364,815	\$489,692
Economic Development	184,211	299,662	282,175	283,270
City Attorney	522,038	671,656	606,024	575,269
Public Audit of Accounts	73,649	80,093	73,982	74,828
Personnel	533,174	546,151	554,663	609,838
Community Relations	127,339	124,144	124,209	173,740
Cable TV	184,368	194,192	186,626	246,600
Risk Management	344,603	402,688	353,984	321,051
Telephone	131,069	121,830	102,072	116,861
Information Technology	1,323,601	1,422,566	1,363,874	1,973,416
Printing & Office Supplies	224,565	218,114	186,477	219,288
Fleet Maintenance	11,223	0	(110,000)	0
Finance	541,389	608,433	548,144	771,026
Real Estate	501,799	516,698	516,698	594,176
Treasurer	573,356	583,561	566,752	827,313
Commissioner of Revenue	946,932	996,438	991,039	1,046,118
Retirement Expenses	97,200	92,000	100,000	112,000
Pool Maintenance	<u>40,441</u>	<u>38,000</u>	<u>42,000</u>	<u>42,000</u>
<b>Total General and Financial</b>	<b>\$6,772,441</b>	<b>\$7,354,540</b>	<b>\$6,853,534</b>	<b>\$8,476,485</b>

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

**General Fund Expenditure Summary**

<b>Dept. Title</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>Police</b>				
Police Administration	\$1,070,319	\$1,116,330	\$1,112,057	\$1,171,222
Technical Services	3,177,898	3,426,725	3,433,897	3,895,170
Field Operations	<u>6,971,179</u>	<u>7,485,073</u>	<u>7,462,076</u>	<u>7,616,370</u>
<b>Total Police</b>	<b>\$11,219,396</b>	<b>\$12,028,128</b>	<b>\$12,008,030</b>	<b>\$12,682,762</b>
<b>Fire &amp; Rescue</b>				
Administration	\$1,048,742	\$1,418,471	\$1,415,885	\$1,490,161
Fire Operations	8,934,470	9,625,050	9,565,313	9,589,715
Code Administration	<u>1,902,969</u>	<u>1,701,969</u>	<u>1,720,843</u>	<u>1,842,311</u>
<b>Total Fire &amp; Rescue</b>	<b>\$11,886,181</b>	<b>\$12,745,490</b>	<b>\$12,702,041</b>	<b>\$12,922,187</b>
<b>Public Works</b>				
Asphalt & Concrete Maint.	\$2,054,296	\$2,052,490	\$2,065,714	\$2,100,633
Snow Removal	160,668	257,315	502,315	373,197
Storm Drainage	757,166	758,054	789,254	853,704
Signs, Signal, and Lighting	2,034,949	2,045,461	2,129,711	2,072,382
Refuse Collection	2,452,057	2,447,471	2,485,446	2,561,979
Facility Maintenance	1,647,963	1,649,398	1,558,403	1,620,219
R.O.W. & Grounds	1,078,447	1,166,400	1,148,855	1,157,127
Administration	910,404	1,022,878	1,077,952	830,704
County Agent	<u>39,625</u>	<u>43,700</u>	<u>45,957</u>	<u>47,795</u>
<b>Total Public Works</b>	<b>\$11,135,575</b>	<b>\$11,443,168</b>	<b>\$11,803,607</b>	<b>\$11,617,740</b>
<b>Social Services</b>				
Health Department	\$1,024,260	\$1,123,984	\$1,121,758	\$1,166,628
Commission for Women	1,291	1,450	1,575	1,575
Community Services Board	1,336,100	1,336,100	1,336,100	1,453,677
Tax Relief	900,544	844,929	945,571	992,850
Human Services Coordinator	116,843	108,714	108,419	123,143
Social Services	<u>1,760,713</u>	<u>1,821,701</u>	<u>1,773,864</u>	<u>1,880,756</u>
<b>Total Social Services</b>	<b>\$5,139,750</b>	<b>\$5,236,878</b>	<b>\$5,287,288</b>	<b>\$5,618,629</b>

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

<b>General Fund Expenditure Summary</b>				
<b>Agency Title</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>Culture and Recreation</b>				
Administration	\$2,082,573	\$2,096,186	\$2,096,186	\$2,240,003
Special Events	258,099	341,751	341,751	471,682
Old Town Hall	236,846	325,052	349,052	349,383
Park/Ballfield Maintenance	1,207,898	1,070,667	1,070,667	1,267,444
Marketing	129,590	140,634	148,397	158,302
Library	736,976	792,033	766,667	797,334
Historic Resources	<u>534,855</u>	<u>556,336</u>	<u>567,342</u>	<u>594,831</u>
<b>Total Culture and Recreation</b>	<b>\$5,186,835</b>	<b>\$5,322,659</b>	<b>\$5,340,062</b>	<b>\$5,878,980</b>
<b>Community Development and Planning</b>				
Planning & Design Review	\$1,146,548	\$1,435,447	\$1,435,397	\$1,430,416
Current Planning	<u>717,466</u>	<u>820,431</u>	<u>820,431</u>	<u>790,774</u>
<b>Total CD &amp; P</b>	<b>\$1,864,014</b>	<b>\$2,255,878</b>	<b>\$2,255,828</b>	<b>\$2,221,190</b>
<b>Education</b>				
School Board	\$740,399	\$880,776	\$875,295	\$860,576
Tuition	43,361,720	45,175,997	44,675,997	45,427,757
Fixed Charges	0	0	0	0
Capital Outlay	20,000	0	0	20,000
School - Interest on Leases	251,689	64,379	64,379	64,379
School - Uses from Leases	459,000	0	0	0
School Debt Service	<u>6,429,894</u>	<u>7,034,169</u>	<u>7,034,169</u>	<u>6,975,400</u>
<b>Total Education</b>	<b>\$51,262,702</b>	<b>\$53,155,320</b>	<b>\$52,649,840</b>	<b>\$53,348,111</b>
<b>Debt Service</b>				
<b>General Debt Service</b>	<b>\$1,604,920</b>	<b>\$849,837</b>	<b>\$1,164,589</b>	<b>\$855,501</b>
<b>Non-Departmental</b>				
Interest on Leases	\$1,690,920	\$2,096,603	\$1,999,568	\$1,941,259
Uses From Leases	3,956,522	4,209,227	4,209,227	3,311,488
Regional Agencies	182,906	165,511	165,511	159,384
Market Wage Adjustment	0	(795,800)	(566,800)	(761,836)
Reserve / Budget Cut	38,024	(50,000)	30,000	(131,000)
Capital Budget	3,099,192	4,927,562	5,368,455	4,877,098
Transit Fund	0	0	0	0
Transfer to Other Funds	<u>1,735,233</u>	<u>2,313,440</u>	<u>2,523,311</u>	<u>2,311,272</u>
<b>Total Non-Departmental</b>	<b>\$10,702,797</b>	<b>\$12,866,544</b>	<b>\$13,729,272</b>	<b>\$11,707,665</b>
<b>Total General Fund Expenditures</b>	<b>\$119,281,370</b>	<b>\$125,852,104</b>	<b>\$126,344,828</b>	<b>\$127,972,470</b>

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Revenues by Category**

Category	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Adopted
<b>Real Estate</b>	\$33,526,475	\$37,522,201	\$38,953,943	\$40,975,135	\$43,774,958	\$47,677,911	\$49,960,103	\$57,072,395	\$59,895,409	\$61,004,630
<b>Personal Property</b>	7,794,289	7,298,936	8,870,109	9,207,637	10,011,917	11,070,647	9,976,554	10,377,334	10,294,051	10,496,392
<b>Sales Tax</b>	10,608,683	11,604,756	13,721,180	13,587,593	13,433,255	8,831,494	9,907,063	10,263,955	11,388,488	11,100,000
<b>BPOL</b>	7,664,177	8,370,119	8,444,976	8,662,866	8,599,019	8,375,551	8,151,072	8,932,634	9,100,000	9,275,000
<b>Meals Tax</b>	2,087,428	2,176,558	2,235,496	2,301,359	4,628,045	4,634,109	4,938,869	5,553,975	5,775,000	5,975,000
<b>Other Local Taxes</b>	6,643,536	7,052,627	7,664,874	6,653,880	7,662,450	7,226,450	8,036,140	8,384,251	8,515,650	8,620,000
<b>Licenses, Permits, and Fees</b>	1,221,572	1,364,665	1,376,855	1,257,887	1,055,604	1,065,386	1,230,352	1,408,601	1,409,218	1,462,869
<b>Fines &amp; Forfeitures</b>	1,243,358	1,567,914	954,306	879,234	893,186	873,594	1,041,172	1,148,262	1,368,700	1,307,700
<b>Use of Money &amp; Property</b>	1,401,715	3,257,577	5,464,202	5,463,064	3,446,770	2,298,050	1,866,897	2,162,378	2,263,709	2,297,128
<b>Charges for Services</b>	962,585	954,341	973,262	1,061,561	1,391,864	2,424,216	2,878,252	3,249,168	2,721,805	3,018,183
<b>Intergovernmental</b>	8,965,341	9,444,194	10,054,930	10,597,452	10,960,395	11,033,810	10,358,222	11,318,838	10,652,882	10,974,384
<b>Other Financing Sources / Misc.</b>	230,315	260,375	1,016,217	1,066,827	3,527,196	3,070,983	1,076,776	1,152,263	929,708	1,251,010
<b>Appropriated Fund Balance</b>	0	0	0	0	2,180,574	3,877,676	282,267	0	2,030,209	1,190,175
<b>Total Revenue</b>	<b>\$82,349,474</b>	<b>\$90,874,263</b>	<b>\$99,730,350</b>	<b>\$101,714,496</b>	<b>\$111,565,233</b>	<b>\$112,459,877</b>	<b>\$109,703,739</b>	<b>\$121,024,055</b>	<b>\$126,344,828</b>	<b>\$127,972,470</b>

**FY 2015 Adopted Budget – City of Fairfax, Virginia**

**History of General Fund Expenditures by Department**

<b>Category</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 Actual</b>	<b>FY 2014 Estimate</b>	<b>FY 2015 Adopted</b>
<b>Legislative</b>	\$191,513	\$238,365	\$213,482	\$249,470	\$192,312	\$179,536	\$191,402	\$224,144	\$221,055	\$244,509
<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	2,063,179	2,095,319	2,175,478
<b>Electoral</b>	155,537	150,448	145,443	170,875	150,070	148,191	132,424	219,437	234,364	223,234
<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	6,772,441	6,853,534	8,476,485
<b>Police</b>	8,673,112	9,473,133	10,435,529	10,498,094	10,390,904	10,431,371	10,413,039	11,219,396	12,008,030	12,682,762
<b>Fire</b>	8,283,273	9,076,123	9,937,204	11,227,261	11,208,916	11,097,471	11,517,467	11,886,181	12,702,041	12,922,187
<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	11,135,575	11,803,607	11,617,740
<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	5,139,750	5,287,288	5,618,629
<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	5,186,835	5,340,062	5,878,980
<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	1,864,014	2,255,828	2,221,190
<b>Education</b>	33,439,392	37,684,721	41,991,554	46,732,735	46,390,831	45,504,869	46,428,547	51,262,702	52,649,840	53,348,111
<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	4,834,425	7,891,766	7,188,370
<b>Other</b>	4,573,795	5,408,292	6,402,313	7,226,437	7,385,987	7,441,952	7,563,853	7,473,292	7,002,095	5,374,796
<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>\$119,281,370</b>	<b>\$126,344,828</b>	<b>\$127,972,470</b>

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