

FY 2025 ADOPTED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2023 Carryover	FY 2024 Third Quarter	Other Actions July-June	FY 2024 Revised Budget Plan	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$581,518,953	\$204,451,288	\$321,840,342	\$0	\$118,816	\$526,410,446	\$265,672,958	\$218,657,391	(\$260,737,488)	(49.53%)
Revenue ¹										
Real Property Taxes	\$3,219,286,874	\$3,372,250,645	\$0	\$0	\$5,250,000	\$3,377,500,645	\$3,606,167,233	\$3,574,204,859	\$196,704,214	5.82%
Personal Property Taxes ²	559,650,811	526,141,071	0	0	10,852,002	536,993,073	601,354,493	600,998,045	64,004,972	11.92%
General Other Local Taxes	609,266,024	608,008,172	0	0	1,238,671	609,246,843	620,601,783	622,131,783	12,884,940	2.11%
Permit, Fees & Regulatory Licenses	9,839,241	9,835,922	0	0	(47,012)	9,788,910	12,654,661	11,430,461	1,641,551	16.77%
Fines & Forfeitures	7,873,896	7,476,019	0	107,784	796,907	8,380,710	8,513,504	9,214,101	833,391	9.94%
Revenue from Use of Money & Property	118,639,690	126,702,223	0	0	29,933,092	156,635,315	155,012,512	166,146,609	9,510,754	6.07%
Charges for Services	62,976,188	63,309,540	0	0	4,256,525	67,566,065	69,058,078	69,024,437	1,458,372	2.16%
Revenue from the Commonwealth ²	317,345,263	325,664,270	0	(225,000)	0	325,439,270	325,617,385	328,310,624	2,871,354	0.88%
Revenue from the Federal Government ³	48,626,232	40,950,532	0	603,399	0	41,553,931	41,150,532	41,150,532	(403,399)	(0.97%)
Recovered Costs/Other Revenue	19,823,365	17,419,244	0	0	814,836	18,234,080	20,363,644	20,363,644	2,129,564	11.68%
Total Revenue	\$4,973,327,584	\$5,097,757,638	\$0	\$486,183	\$53,095,021	\$5,151,338,842	\$5,460,493,825	\$5,442,974,555	\$291,635,713	5.66%
Transfers In										
Fund 40030 Cable Communications	\$2,527,936	\$2,679,707	\$0	\$0	\$0	\$2,679,707	\$2,250,467	\$2,250,467	(\$429,240)	(16.02%)
Fund 40040 Fairfax-Falls Church Community Services Board	10,000,000	0	0	0	0	0	0	0	0	-
Fund 40080 Integrated Pest Management	151,000	151,000	0	0	0	151,000	159,824	159,824	8,824	5.84%
Fund 40100 Stormwater Services	1,400,000	1,400,000	0	0	0	1,400,000	1,609,462	1,609,462	209,462	14.96%
Fund 40130 Leaf Collection	54,000	54,000	0	0	0	54,000	44,193	44,193	(9,807)	(18.16%)
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	0	0	494,000	539,815	539,815	45,815	9.27%
Fund 40150 Refuse Disposal	707,000	707,000	0	0	0	707,000	802,437	802,437	95,437	13.50%
Fund 40170 I-95 Refuse Disposal	209,000	209,000	0	0	0	209,000	249,596	249,596	40,596	19.42%
Fund 40200 Land Development Services	350,000	350,000	0	0	0	350,000	433,852	433,852	83,852	23.96%
Fund 69010 Sewer Operation and Maintenance	3,000,000	3,000,000	0	0	0	3,000,000	3,434,828	3,434,828	434,828	14.49%
Fund 80000 Park Revenue and Operating	820,000	820,000	0	0	0	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$19,712,936	\$9,864,707	\$0	\$0	\$0	\$9,864,707	\$10,344,474	\$10,344,474	\$479,767	4.86%
Total Available	\$5,574,559,473	\$5,312,073,633	\$321,840,342	\$486,183	\$53,213,837	\$5,687,613,995	\$5,736,511,257	\$5,671,976,420	(\$15,637,575)	(0.27%)
Direct Expenditures ¹										
Personnel Services	\$918,938,029	\$1,075,103,744	\$2,610,842	\$8,675,037	(\$22,309,133)	\$1,064,080,490	\$1,141,626,332	\$1,141,968,922	\$77,888,432	7.32%
Operating Expenses	418,047,982	385,157,129	171,117,686	69,722	18,692,691	575,037,228	378,881,337	376,697,786	(198,339,442)	(34.49%)
Recovered Costs	(33,584,500)	(37,051,004)	0	0	0	(37,051,004)	(26,124,840)	(26,124,840)	10,926,164	(29.49%)
Capital Equipment	37,855,500	631,600	7,048,582	490,275	3,616,442	11,786,899	631,600	678,617	(11,108,282)	(94.24%)
Fringe Benefits	416,465,113	492,890,074	412,798	(13,426,102)	0	479,876,770	550,750,926	550,750,926	70,874,156	14.77%
Total Direct Expenditures	\$1,757,722,124	\$1,916,731,543	\$181,189,908	(\$4,191,068)	\$0	\$2,093,730,383	\$2,045,765,355	\$2,043,971,411	(\$49,758,972)	(2.38%)
Transfers Out										
Fund S10000 School Operating ⁴	\$2,275,310,924	\$2,419,409,875	\$0	\$0	\$0	\$2,419,409,875	\$2,584,409,875	\$2,584,409,875	\$165,000,000	6.82%
Fund S31000 School Construction	32,553,312	15,600,000	9,931,192	0	0	25,531,192	15,600,000	15,600,000	(9,931,192)	(38.90%)
Fund 10010 Revenue Stabilization ⁵	17,406,188	0	0	0	0	0	0	0	0	-
Fund 10015 Economic Opportunity Reserve ⁵	3,841,177	0	1,083,876	576,211	0	1,660,087	576,211	0	(1,660,087)	(100.00%)
Fund 10020 Community Funding Pool	12,928,260	12,897,910	0	79,427	0	12,977,337	13,542,806	13,542,806	565,469	4.36%
Fund 10030 Contributors	18,504,577	19,795,696	125,000	150,000	0	20,070,696	19,667,330	19,667,330	(403,366)	(2.01%)
Fund 10040 Information Technology Projects	29,687,280	0	14,506,533	6,411,000	0	20,917,533	0	0	(20,917,533)	(100.00%)
Fund 20000 County Debt Service	133,672,574	137,780,516	0	0	0	137,780,516	149,380,516	149,380,516	11,600,000	8.42%
Fund 20001 School Debt Service	199,868,947	200,028,432	0	0	0	200,028,432	208,928,432	208,928,432	8,900,000	4.45%
Fund 30000 Metro Operations and Construction	53,046,270	53,046,270	0	0	0	53,046,270	63,046,270	63,046,270	10,000,000	18.85%

FY 2025 ADOPTED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2023 Carryover	FY 2024 Third Quarter	Other Actions July-June	FY 2024 Revised Budget Plan	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (continued)										
Fund 30010 General Construction and Contributions	82,371,646	23,735,848	36,900,428	7,600,000	0	68,236,276	28,658,933	28,658,933	(39,577,343)	(58.00%)
Fund 30015 Environmental and Energy Program	11,618,767	1,298,767	8,050,000	58,000	0	9,406,767	1,298,767	1,298,767	(8,108,000)	(86.19%)
Fund 30020 Infrastructure Replacement and Upgrades	31,415,961	1,500,000	22,876,145	15,500,000	0	39,876,145	2,500,000	2,500,000	(37,376,145)	(93.73%)
Fund 30050 Transportation Improvements	25,208,830	0	26,483,177	0	0	26,483,177	0	0	(26,483,177)	(100.00%)
Fund 30070 Public Safety Construction	17,600,000	0	4,000,000	0	0	4,000,000	0	0	(4,000,000)	(100.00%)
Fund 30300 Affordable Housing Development and Investment	18,000,000	0	8,500,000	4,000,000	0	12,500,000	0	0	(12,500,000)	(100.00%)
Fund 40000 County Transit Systems	42,965,059	42,965,059	0	0	0	42,965,059	46,396,047	46,396,047	3,430,988	7.99%
Fund 40040 Fairfax-Falls Church Community Services Board	165,445,478	175,995,187	0	0	0	175,995,187	181,447,151	181,435,866	5,440,679	3.09%
Fund 40045 Early Childhood Birth to 5	33,286,113	34,071,953	0	0	0	34,071,953	34,785,871	34,784,561	712,608	2.09%
Fund 40090 E-911	10,618,392	13,593,295	0	0	0	13,593,295	16,751,841	16,750,642	3,157,347	23.23%
Fund 40200 Land Development Services	898,000	0	0	6,500,000	0	6,500,000	0	0	(6,500,000)	(100.00%)
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	0	0	4,432,654	5,084,920	5,084,920	652,266	14.72%
Fund 60000 County Insurance	33,822,493	24,520,278	0	3,007,000	0	27,527,278	24,439,550	24,439,550	(3,087,728)	(11.22%)
Fund 60010 Department of Vehicle Services	11,504,310	0	186,250	4,814,400	0	5,000,650	0	0	(5,000,650)	(100.00%)
Fund 60020 Document Services	4,062,738	4,471,518	0	21,075	0	4,492,593	4,591,361	4,589,474	96,881	2.16%
Fund 60030 Technology Infrastructure Services	7,191,593	3,221,580	0	2,920,574	0	6,142,154	11,668,495	6,666,733	524,579	8.54%
Fund 73030 OPEB Trust	2,500,000	1,500,000	0	0	0	1,500,000	1,000,000	1,000,000	(500,000)	(33.33%)
Fund 80000 Park Revenue and Operating	255,000	0	0	0	0	0	0	0	0	-
Fund 81400 FCRHA Asset Management	9,500,000	0	0	0	0	0	0	0	0	-
Fund 83000 Alcohol Safety Action Program	910,360	1,025,964	0	55,131	0	1,081,095	1,166,896	1,166,896	85,801	7.94%
Total Transfers Out	\$3,290,426,903	\$3,190,890,802	\$132,642,601	\$51,692,818	\$0	\$3,375,226,221	\$3,414,941,272	\$3,409,347,618	\$34,121,397	1.01%
Total Disbursements	\$5,048,149,027	\$5,107,622,345	\$313,832,509	\$47,501,750	\$0	\$5,468,956,604	\$5,460,706,627	\$5,453,319,029	(\$15,637,575)	(0.29%)
Total Ending Balance	\$526,410,446	\$204,451,288	\$8,007,833	(\$47,015,567)	\$53,213,837	\$218,657,391	\$275,804,630	\$218,657,391	\$0	0.00%
Less:										
Managed Reserve ⁵	\$204,451,288	\$204,451,288	\$7,672,131	\$6,304,846	\$0	\$218,428,265	\$218,428,265	\$218,428,265	\$0	0.00%
ARPA Coronavirus State and Local Fiscal Recovery Fund ³	118,705,068	0	0	0	0	0	0	0	0	-
FY 2023 Audit Adjustments ¹	118,816	0	0	0	0	0	0	0	0	-
Reserve for One-Time Requirements	0	0	0	0	0	0	0	229,126	229,126	-
Total Available	\$203,135,274	\$0	\$335,702	(\$53,320,413)	\$53,213,837	\$229,126	\$57,376,365	\$0	(\$229,126)	(100.00%)

¹ In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2023 revenues are increased \$974,080.52 and FY 2023 expenditures are decreased \$855,264.00 to reflect audit adjustments as included in the FY 2023 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2024 Revised Budget Plan Beginning Balance reflects a net increase of \$118,816. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2023. Details of the audit adjustments were found in Attachment VI of the FY 2024 Third Quarter Package.

² Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

³ The ARPA Coronavirus State and Local Fiscal Recovery Funds Balance represents unspent federal stimulus funds as of year-end FY 2023. This balance is appropriated in Agency 87, Unclassified Administrative Expenses in FY 2024 to allow for spending through the ARPA spending deadline of December 31, 2026.

⁴ The County General Fund transfer for school operations in FY 2025 totals \$2,584,409,875, an increase of \$165,000,000, or 6.8 percent, over the FY 2024 Adopted Budget Plan. The Fairfax County Public Schools Superintendent's Proposed Budget reflected a General Fund transfer increase of \$254,028,183, or 10.5 percent, over the FY 2024 Adopted Budget Plan.

⁵ The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2025.