

FY 2022 ADOPTED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	FY 2021 Third Quarter	Other Actions July-June	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	FY 2022 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$268,482,803	\$184,890,694	\$261,077,410	\$4,515,569	\$0	\$0	\$450,483,673	\$182,576,859	\$182,576,859	(\$267,906,814)	(59.47%)
Revenue											
Real Property Taxes	\$2,898,128,734	\$3,002,075,466	(\$2,671,629)	\$0	\$3,718,421	\$0	\$3,003,122,258	\$3,047,959,917	\$3,047,959,917	\$44,837,659	1.49%
Personal Property Taxes ¹	441,668,485	428,024,388	(8,094,821)	0	11,198,501	0	431,128,068	431,663,348	442,806,499	11,678,431	2.71%
General Other Local Taxes	535,816,255	489,100,905	0	16,174,004	17,395,659	0	522,670,568	519,984,902	525,807,944	3,137,376	0.60%
Permit, Fees & Regulatory Licenses	54,002,649	49,642,908	0	0	584,963	0	50,227,871	49,642,908	52,439,181	2,211,310	4.40%
Fines & Forfeitures	10,001,169	11,795,664	0	(3,861,146)	(2,580,000)	0	5,354,518	8,727,970	8,727,970	3,373,452	63.00%
Revenue from Use of Money & Property	66,201,313	24,257,799	0	0	0	0	24,257,799	14,973,158	14,973,158	(9,284,641)	(38.27%)
Charges for Services	70,109,331	83,119,246	0	(26,592,579)	(23,707,815)	0	32,818,852	57,104,738	57,104,738	24,285,886	74.00%
Revenue from the Commonwealth ¹	308,774,709	312,712,922	250,649	0	(943,224)	0	312,020,347	312,963,571	312,963,571	943,224	0.30%
Revenue from the Federal Government ²	246,969,447	40,235,797	643,450	0	(864,209)	111,447,319	151,462,357	40,879,247	40,015,038	(111,447,319)	(73.58%)
Recovered Costs/Other Revenue	15,486,984	16,234,444	0	(707,500)	(1,085,437)	0	14,441,507	15,526,944	15,526,944	1,085,437	7.52%
Total Revenue	\$4,647,159,076	\$4,457,199,539	(\$9,872,351)	(\$14,987,221)	\$3,716,859	\$111,447,319	\$4,547,504,145	\$4,499,426,703	\$4,518,324,960	(\$29,179,185)	(0.64%)
Transfers In											
Fund 40030 Cable Communications	\$2,785,414	\$2,411,781	\$0	\$0	\$0	\$0	\$2,411,781	\$2,704,481	\$2,704,481	\$292,700	12.14%
Fund 40080 Integrated Pest Management	141,000	141,000	0	0	0	0	141,000	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	0	0	0	1,125,000	1,125,000	1,125,000	0	0.00%
Fund 40130 Leaf Collection	54,000	54,000	0	0	0	0	54,000	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	0	0	0	494,000	494,000	494,000	0	0.00%
Fund 40150 Refuse Disposal	626,000	626,000	0	0	0	0	626,000	626,000	626,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	0	0	0	186,000	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	0	0	0	2,850,000	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	820,000	820,000	0	0	0	0	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$9,081,414	\$8,707,781	\$0	\$0	\$0	\$0	\$8,707,781	\$9,000,481	\$9,000,481	\$292,700	3.36%
Total Available	\$4,924,723,293	\$4,650,798,014	\$251,205,059	(\$10,471,652)	\$3,716,859	\$111,447,319	\$5,006,695,599	\$4,691,004,043	\$4,709,902,300	(\$296,793,299)	(5.93%)
Direct Expenditures											
Personnel Services	\$869,821,333	\$907,917,682	\$2,122,301	(\$400,000)	\$1,741,147	(\$7,882,734)	\$903,498,396	\$916,604,106	\$928,006,180	\$24,507,784	2.71%
Operating Expenses ²	383,281,086	355,528,865	193,150,282	(9,533,180)	(1,981,423)	112,742,826	649,907,370	352,597,746	353,349,630	(296,557,740)	(45.63%)
Recovered Costs	(33,946,503)	(34,995,105)	0	0	0	(1,731,520)	(36,726,625)	(35,235,529)	(35,235,529)	1,491,096	(4.06%)
Capital Equipment	3,743,134	200,000	1,348,759	0	0	8,318,747	9,867,506	581,600	581,600	(9,285,906)	(94.11%)
Fringe Benefits	391,643,204	399,978,711	834,680	0	(8,153,964)	0	392,659,427	404,378,701	408,314,455	15,655,028	3.99%
Total Direct Expenditures	\$1,614,542,254	\$1,628,630,153	\$197,456,022	(\$9,933,180)	(\$8,394,240)	\$111,447,319	\$1,919,206,074	\$1,638,926,624	\$1,655,016,336	(\$264,189,738)	(13.77%)
Transfers Out											
Fund S10000 School Operating	\$2,136,016,697	\$2,143,322,211	\$0	\$0	\$0	\$0	\$2,143,322,211	\$2,157,451,821	\$2,172,661,166	\$29,338,955	1.37%
Fund S31000 School Construction	13,100,000	13,100,000	0	0	0	0	13,100,000	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization ³	3,662,158	0	4,224,448	(269,236)	0	0	3,955,212	0	0	(3,955,212)	(100.00%)
Fund 10015 Economic Opportunity Reserve ⁴	34,215,003	8,263,008	5,840,970	(53,847)	0	0	14,050,131	0	0	(14,050,131)	(100.00%)
Fund 10020 Community Funding Pool	11,828,596	12,283,724	0	0	0	0	12,283,724	12,283,724	12,283,724	0	0.00%
Fund 10030 Contributory Fund	14,618,937	14,506,749	625,000	0	135,000	0	15,266,749	14,492,449	14,492,449	(774,300)	(5.07%)
Fund 10040 Information Technology	4,190,000	0	10,000,000	0	6,144,000	0	16,144,000	0	0	(16,144,000)	(100.00%)
Fund 20000 County Debt Service	131,759,616	131,040,472	0	0	0	0	131,040,472	131,317,132	131,317,132	276,660	0.21%
Fund 20001 School Debt Service	197,982,182	198,182,333	0	0	0	0	198,182,333	197,118,522	197,118,522	(1,063,811)	(0.54%)
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	0	0	0	43,950,424	43,950,424	43,950,424	0	0.00%
Fund 30010 General Construction and Contributions	24,246,720	16,456,430	5,602,759	0	1,410,000	0	23,469,189	16,579,278	16,579,278	(6,889,911)	(29.36%)

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Fund 30015 Environmental and Energy Program	0	916,615	7,050,000	0	1,150,000	0	9,116,615	1,298,767	1,298,767	(7,817,848)	(85.75%)
Fund 30020 Infrastructure Replacement and Upgrades	11,251,187	0	12,315,375	0	0	0	12,315,375	0	0	(12,315,375)	(100.00%)
Fund 30030 Library Construction	1,530,000	0	0	0	0	0	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	1,791,125	700,000	2,318,555	0	0	0	3,018,555	800,000	800,000	(2,218,555)	(73.50%)
Fund 30070 Public Safety Construction	300,000	0	0	0	0	0	0	0	0	0	-
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	0	0	0	40,633,472	40,633,472	40,633,472	0	0.00%
Fund 40040 Community Services Board	146,575,985	147,554,569	0	0	(338,550)	0	147,216,019	147,583,964	148,691,446	1,475,427	1.00%
Fund 40045 Early Childhood Birth to 5	0	32,564,400	0	0	46,829	0	32,611,229	32,564,400	32,619,636	8,407	0.03%
Fund 40090 E-911	0	0	0	0	220,145	0	220,145	0	6,400,398	6,180,253	2807.36%
Fund 40330 Elderly Housing Programs	1,885,995	1,885,995	0	0	7,536	0	1,893,531	1,885,995	1,888,604	(4,927)	(0.26%)
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	0	0	0	4,432,654	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	21,728,320	24,291,320	0	0	10,765	0	24,302,085	24,291,320	24,308,191	6,106	0.03%
Fund 60020 Document Services Division	3,941,831	3,941,831	0	0	23,684	0	3,965,515	3,941,831	3,941,831	(23,684)	(0.60%)
Fund 60030 Technology Infrastructure Services	4,824,696	0	0	0	58,132	0	58,132	0	0	(58,132)	(100.00%)
Fund 73030 OPEB Trust	4,490,000	4,490,000	0	0	0	0	4,490,000	5,000,000	5,000,000	510,000	11.36%
Fund 80000 Park Revenue	0	0	1,706,529	0	0	0	1,706,529	0	0	(1,706,529)	(100.00%)
Fund 81000 FCRHA General Operating	0	0	0	0	3,226,872	0	3,226,872	0	0	(3,226,872)	(100.00%)
Fund 83000 Alcohol Safety Action Program	741,768	774,807	150,000	0	16,686	0	941,493	774,807	791,411	(150,082)	(15.94%)
Total Transfers Out	\$2,859,697,366	\$2,843,291,014	\$49,833,636	(\$323,083)	\$12,111,099	\$0	\$2,904,912,666	\$2,849,500,560	\$2,872,309,105	(\$32,603,561)	(1.12%)
Total Disbursements	\$4,474,239,620	\$4,471,921,167	\$247,289,658	(\$10,256,263)	\$3,716,859	\$111,447,319	\$4,824,118,740	\$4,488,427,184	\$4,527,325,441	(\$296,793,299)	(6.15%)
Total Ending Balance	\$450,483,673	\$178,876,847	\$3,915,401	(\$215,389)	\$0	\$0	\$182,576,859	\$202,576,859	\$182,576,859	\$0	0.00%
Less:											
Managed Reserve ⁵	\$184,890,694	\$178,876,847	\$3,915,401	(\$215,389)			\$182,576,859	\$182,576,859	\$182,576,859	\$0	0.00%
Economic Recovery Reserve ⁶								20,000,000	0	0	-
	144,533,078									0	-
CARES Coronavirus Relief Fund Balance ⁷											
Total Available	\$121,059,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-

¹ 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.

² Fairfax County will receive \$222.89 million in emergency funding through the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 emergency. This funding will be provided in two tranches, with the first half of the funding provided in May 2021 and the second half provided no earlier than 12 months later. On June 8, 2021, the Board of Supervisors approved an increase of \$111.45 million to the FY 2021 Revised Budget Plan to recognize the receipt of the first half of this funding and to allow the Board to begin to identify uses of these funds.

³ Target funding for the Revenue Stabilization Fund is 5.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Revenue Stabilization Reserve is \$228.22 million, or 5.04 percent of total General Fund disbursements.

⁴ Target funding for the Economic Opportunity Reserve is 1.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Economic Opportunity Reserve Reserve is \$45.79 million, or 1.01 percent of total General Fund disbursements.

⁵ Target funding for the Managed Reserve is 4.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Managed Reserve is \$182.58 million, or 4.03 percent of total General Fund disbursements.

⁶ As part of the FY 2022 Advertised Budget Plan, an amount of \$20,000,000 was set aside in a reserve to support County or Schools priorities. This reserve was utilized as part of the FY 2022 Adopted Budget Plan.

⁷ The CARES Coronavirus Relief Fund (CRF) Balance represents unspent federal stimulus funds as of year-end FY 2020. This balance is appropriated in Agency 87, Unclassified Administrative Expenses, in FY 2021 to allow for spending through the CRF spending deadline of December 31, 2021.