

**FY 2023 ADOPTED FUND STATEMENT**

**FUND 10001, GENERAL FUND**

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2021 Carryover	FY 2022 Mid-Year	FY 2022 Third Quarter	Other Actions July-June	FY 2022 Revised Budget Plan	FY 2023 Advised Budget Plan	FY 2023 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised	
<b>Beginning Balance</b>	\$450,483,673	\$182,576,859	\$299,736,663	\$8,283,873	\$0	\$0	\$490,597,395	\$190,416,585	\$190,416,585	(\$300,180,810)	(61.19%)	
<b>Revenue <sup>1</sup></b>												
Real Property Taxes	\$3,006,833,157	\$3,047,959,917	\$0	\$0	\$3,710,880	\$0	\$3,051,670,797	\$3,296,237,535	\$3,199,106,841	\$147,436,044	4.83%	
Personal Property Taxes <sup>2</sup>	431,079,622	442,806,499	0	8,845,824	9,053,005	0	460,705,328	522,873,346	520,893,593	60,188,265	13.06%	
General Other Local Taxes	549,104,239	525,807,944	0	20,158,392	13,659,695	0	559,626,031	559,819,267	573,797,248	14,171,217	2.53%	
Permit, Fees & Regulatory Licenses	57,076,113	52,439,181	0	(1,656,397)	0	0	50,782,784	10,768,187	10,768,187	(40,014,597)	(78.80%)	
Fines & Forfeitures	5,477,214	8,727,970	0	(1,814,283)	0	0	6,913,687	8,166,007	8,166,007	1,252,320	18.11%	
Revenue from Use of Money & Property	24,776,135	14,973,158	0	(375,622)	0	0	14,597,536	19,152,733	22,334,209	7,736,673	53.00%	
Charges for Services	33,695,016	57,104,738	415,235	(6,633,992)	0	0	50,885,981	58,506,226	58,506,226	7,620,245	14.98%	
Revenue from the Commonwealth <sup>2</sup>	308,776,179	312,963,571	732,606	0	(2,300,000)	0	311,396,177	314,295,576	314,295,576	2,899,399	0.93%	
Revenue from the Federal Government <sup>3</sup>	156,499,874	40,015,038	718,871	0	(200,000)	0	40,533,909	40,950,532	40,950,532	416,623	1.03%	
Recovered Costs/Other Revenue	18,312,162	15,526,944	0	(748,814)	0	0	14,778,130	17,014,267	17,014,267	2,236,137	15.13%	
<b>Total Revenue</b>	<b>\$4,591,629,711</b>	<b>\$4,518,324,960</b>	<b>\$1,866,712</b>	<b>\$17,775,108</b>	<b>\$23,923,580</b>	<b>\$0</b>	<b>\$4,561,890,360</b>	<b>\$4,847,783,676</b>	<b>\$4,765,832,686</b>	<b>\$203,942,326</b>	<b>4.47%</b>	
<b>Transfers In</b>												
Fund 40030 Cable Communications	\$2,411,781	\$2,704,481	\$0	\$0	\$0	\$0	\$2,704,481	\$2,527,936	\$2,527,936	(\$176,545)	(6.53%)	
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	15,000,000	0	0	0	15,000,000	0	0	(15,000,000)	(100.00%)	
Fund 40080 Integrated Pest Management	141,000	141,000	0	0	0	0	141,000	151,000	151,000	10,000	7.09%	
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	0	0	0	1,125,000	1,400,000	1,400,000	275,000	24.44%	
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	707,000	707,000	81,000	12.94%	
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	0	0	0	186,000	209,000	209,000	23,000	12.37%	
Fund 40200 Land Development Services	0	0	0	0	0	0	0	350,000	350,000	350,000	-	-
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	0	0	0	2,850,000	3,000,000	3,000,000	150,000	5.26%	
Fund 80000 Park Revenue and Operating	820,000	820,000	0	0	0	0	820,000	820,000	820,000	0	0.00%	
<b>Total Transfers In</b>	<b>\$8,707,781</b>	<b>\$9,000,481</b>	<b>\$15,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,000,481</b>	<b>\$9,712,936</b>	<b>\$9,712,936</b>	<b>(\$14,287,545)</b>	<b>(59.53%)</b>	
<b>Total Available</b>	<b>\$5,050,821,165</b>	<b>\$4,709,902,300</b>	<b>\$316,603,375</b>	<b>\$26,058,981</b>	<b>\$23,923,580</b>	<b>\$0</b>	<b>\$5,076,488,236</b>	<b>\$5,047,913,197</b>	<b>\$4,965,962,207</b>	<b>(\$110,526,029)</b>	<b>(2.18%)</b>	
<b>Direct Expenditures <sup>1,4</sup></b>												
Personnel Services	\$884,112,034	\$928,006,180	\$13,539,764	\$273,372	\$820,981	(\$18,580,239)	\$924,060,058	\$982,030,248	\$986,117,862	\$62,057,804	6.72%	
Operating Expenses	420,880,189	353,349,630	181,159,958	6,572,652	(2,698,160)	17,360,143	555,744,223	359,968,254	361,080,754	(194,663,469)	(35.03%)	
Recovered Costs	(32,584,049)	(35,235,529)	(61,777)	0	0	0	(35,297,306)	(35,473,878)	(35,473,878)	(176,572)	0.50%	
Capital Equipment	5,083,216	581,600	2,458,866	0	352,000	1,220,096	4,612,562	581,600	631,600	(3,980,962)	(86.31%)	
Fringe Benefits	377,819,714	408,314,455	2,217,137	141,343	38,019	0	410,710,954	436,081,152	437,837,616	27,126,662	6.60%	
<b>Total Direct Expenditures</b>	<b>\$1,655,311,104</b>	<b>\$1,655,016,336</b>	<b>\$199,313,948</b>	<b>\$6,987,367</b>	<b>(\$1,487,160)</b>	<b>\$0</b>	<b>\$1,859,830,491</b>	<b>\$1,743,187,376</b>	<b>\$1,750,193,954</b>	<b>(\$109,636,537)</b>	<b>(5.89%)</b>	
<b>Transfers Out</b>												
Fund S10000 School Operating	\$2,143,322,211	\$2,172,661,166	\$0	\$0	\$0	\$0	\$2,172,661,166	\$2,285,310,924	\$2,275,310,924	\$102,649,758	4.72%	
Fund S31000 School Construction	13,100,000	13,100,000	0	0	0	0	13,100,000	15,600,000	15,600,000	2,500,000	19.08%	
Fund 10010 Revenue Stabilization <sup>5</sup>	3,955,212	0	6,862,788	1,089,808	1,150,172	0	9,102,768	3,055,692	3,055,692	(6,047,076)	(66.43%)	
Fund 10015 Economic Opportunity Reserve <sup>5</sup>	14,050,131	0	478,779	217,960	230,034	0	926,773	611,137	611,137	(315,636)	(34.06%)	
Fund 10020 Community Funding Pool	12,283,724	12,283,724	0	0	0	0	12,283,724	12,897,910	12,897,910	614,186	5.00%	
Fund 10030 Contributory Fund	15,266,749	14,492,449	685,000	0	0	0	15,177,449	15,694,577	15,944,577	767,128	5.05%	
Fund 10040 Information Technology Projects	16,144,000	0	20,611,200	0	6,438,200	0	27,049,400	0	0	(27,049,400)	(100.00%)	
Fund 20000 County Debt Service	131,040,472	131,317,132	0	0	0	0	131,317,132	133,672,574	133,672,574	2,355,442	1.79%	
Fund 20001 School Debt Service	198,182,333	197,118,522	0	0	0	0	197,118,522	199,868,947	199,868,947	2,750,425	1.40%	
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	0	0	0	43,950,424	53,046,270	53,046,270	9,095,846	20.70%	
Fund 30010 General Construction and Contributions	23,469,189	16,579,278	33,361,951	2,750,000	300,000	0	52,991,229	22,697,006	22,697,006	(30,294,223)	(57.17%)	

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<b>Transfers Out (continued)</b>											
Fund 30015 Environmental and Energy Program	9,116,615	1,298,767	18,200,000	0	0	0	19,498,767	1,298,767	1,298,767	(18,200,000)	(93.34%)
Fund 30020 Infrastructure Replacement and Upgrades	12,315,375	0	19,906,318	0	8,385,000	0	28,291,318	1,500,000	1,500,000	(26,791,318)	(94.70%)
Fund 30050 Transportation Improvements	0	0	0	5,000,000	0	0	5,000,000	0	0	(5,000,000)	(100.00%)
Fund 30060 Pedestrian Walkway Improvements	3,018,555	800,000	0	0	0	0	800,000	0	0	(800,000)	(100.00%)
Fund 30070 Public Safety Construction	0	0	0	2,500,000	0	0	2,500,000	0	0	(2,500,000)	(100.00%)
Fund 30300 Affordable Housing Development and Investment	0	0	5,000,000	5,000,000	2,000,700	0	12,000,700	0	0	(12,000,700)	(100.00%)
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	0	0	0	40,633,472	42,965,059	42,965,059	2,331,587	5.74%
Fund 40040 Community Services Board	147,216,019	148,691,446	1,467,432	0	0	0	150,158,878	165,193,503	165,193,503	15,034,625	10.01%
Fund 40045 Early Childhood Birth to 5	32,611,229	32,619,636	47,921	0	0	0	32,667,557	33,236,613	33,286,113	618,556	1.89%
Fund 40090 E-911	220,145	6,400,398	223,476	0	707,919	0	7,331,793	10,618,392	10,618,392	3,286,599	44.83%
Fund 40330 Elderly Housing Programs	1,893,531	1,888,604	2,154	0	0	0	1,890,758	0	0	(1,890,758)	(100.00%)
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	24,302,085	24,308,191	10,770	1,642,000	0	0	25,960,961	24,398,493	24,398,493	(1,562,468)	(6.02%)
Fund 60010 Department of Vehicle Services	0	0	0	0	479,774	0	479,774	0	0	(479,774)	(100.00%)
Fund 60020 Document Services	3,965,515	3,941,831	23,694	0	0	0	3,965,525	4,051,350	4,051,350	85,825	2.16%
Fund 60030 Technology Infrastructure Services	58,132	0	2,059,235	0	4,798,803	0	6,858,038	0	0	(6,858,038)	(100.00%)
Fund 73030 OPEB Trust	4,490,000	5,000,000	0	0	0	0	5,000,000	2,500,000	2,500,000	(2,500,000)	(50.00%)
Fund 80000 Park Revenue and Operating	1,706,529	0	2,283,737	0	0	0	2,283,737	0	0	(2,283,737)	(100.00%)
Fund 81000 FCRHA General Operating	3,226,872	0	0	0	0	0	0	0	0	0	-
Fund 83000 Alcohol Safety Action Program	941,493	791,411	17,230	0	0	0	808,641	891,625	891,625	82,984	10.26%
<b>Total Transfers Out</b>	<b>\$2,904,912,666</b>	<b>\$2,872,309,105</b>	<b>\$111,241,685</b>	<b>\$18,199,768</b>	<b>\$24,490,602</b>	<b>\$0</b>	<b>\$3,026,241,160</b>	<b>\$3,033,541,493</b>	<b>\$3,023,840,993</b>	<b>(\$2,400,167)</b>	<b>(0.08%)</b>
<b>Total Disbursements</b>	<b>\$4,560,223,770</b>	<b>\$4,527,325,441</b>	<b>\$310,555,633</b>	<b>\$25,187,135</b>	<b>\$23,003,442</b>	<b>\$0</b>	<b>\$4,886,071,651</b>	<b>\$4,776,728,869</b>	<b>\$4,774,034,947</b>	<b>(\$112,036,704)</b>	<b>(2.29%)</b>
<b>Total Ending Balance</b>	<b>\$490,597,395</b>	<b>\$182,576,859</b>	<b>\$6,047,742</b>	<b>\$871,846</b>	<b>\$920,138</b>	<b>\$0</b>	<b>\$190,416,585</b>	<b>\$271,184,328</b>	<b>\$191,927,260</b>	<b>\$1,510,675</b>	<b>0.79%</b>
Less:											
Managed Reserve <sup>5</sup>	\$182,576,859	\$182,576,859	\$6,047,742	\$871,846	\$920,138	\$0	\$190,416,585	\$191,927,260	\$191,927,260	\$1,510,675	0.79%
CARES Coronavirus Relief Fund Balance <sup>6</sup>	10,818,727	0	0	0	0	0	0	0	0	0	-
ARPA Coronavirus State and Local Fiscal Recovery Fund <sup>6</sup>	111,447,319	0	0	0	0	0	0	0	0	0	-
FY 2021 Audit Adjustments <sup>1</sup>	8,283,873	0	0	0	0	0	0	0	0	0	-
<b>Total Available</b>	<b>\$177,470,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,257,068</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2021 revenues are increased \$3,355,681.46 and FY 2021 expenditures are decreased \$4,928,192.62 to reflect audit adjustments as included in the FY 2021 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2022 Revised Budget Plan Beginning Balance reflects a net increase of \$8,283,873. This balance reflects \$4,892,892 in the General Fund and \$3,390,981 in the CARES Coronavirus Relief Fund balance, and was utilized as part of the FY 2022 Mid-Year Review. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments were found in Attachment VI of the FY 2022 Mid-Year Review.

<sup>2</sup> 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.

<sup>3</sup> Fairfax County has received \$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 was provided in two tranches, with the first half of the funding provided in May 2021 and reflected in the FY 2021 Actuals column. The second half was received in June 2022 and will be recognized as part of the FY 2022 Carryover Review.

<sup>4</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, is moved from the General Fund to a new Fund 40200, Land Development Services, to provide greater transparency in the use of fees charged by LDS. This change results in a reduction of \$42.62 million to General Fund expenditures and associated revenues as all activity related to the agency is transferred to the new fund.

<sup>5</sup> 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 2023.

<sup>6</sup> Federal Stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund.