

# FY 2024 ADVERTISED BUDGET PLAN



## OVERVIEW

[WWW.FAIRFAXCOUNTY.GOV/BUDGET](http://WWW.FAIRFAXCOUNTY.GOV/BUDGET)





# Fairfax County, Virginia

## Fiscal Year 2024 Advertised Budget Plan

### Overview

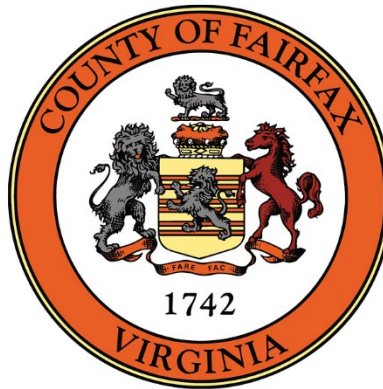


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development of the FY 2024 budget*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Fairfax County  
Virginia**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

# BUDGET CALENDAR

## For Development and Adoption of the FY 2024 Budget

**2022**

July

**July 1:**  
Fiscal Year 2023 begins.

November

**November 22:**  
County Executive and FCPS superintendent provide FY 2024 budget forecasts at joint meeting of Board of Supervisors and School Board.

**2023**

January

**January 12:**  
Superintendent releases FCPS FY 2024 Proposed budget.  
**January 23:**  
School Board holds public hearings on budget.

February

**February 21:**  
County Executive releases FY 2024 Advertised Budget Plan.  
**February 23:**  
School Board adopts FCPS FY 2024 Advertised Budget.

March

**March 7:**  
Board of Supervisors authorizes advertisement of proposed real estate tax rate for FY 2024.

April

**April 11-13:**  
Board of Supervisors holds public hearings on County budget.  
**April 28:**  
Board of Supervisors Budget Committee meeting for pre-markup to discuss changes to County Executive's FY 2024 Advertised Budget Plan.

May

**May 2:**  
Board of Supervisors mark-up of County Executive's FY 2024 Advertised Budget Plan.  
**May 9:**  
Board of Supervisors adopts FY 2024 budget and tax rate, including transfer to FCPS.  
**May 11:**  
School Board FY 2024 Approved Budget presented for new business.  
**May 16:**  
School Board holds public hearings on budget.  
**May 25:**  
School Board adopts FY 2024 Approved Budget.

July

**July 1:**  
Fiscal Year 2024 begins.



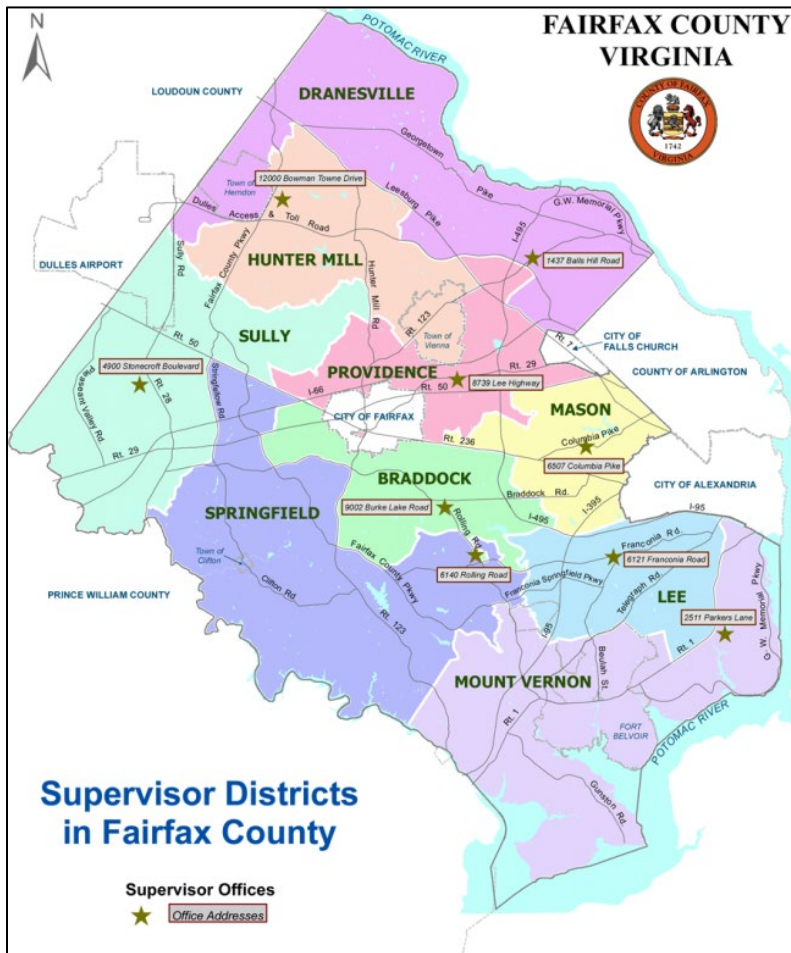
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# County Organization

## Fairfax County Government

In Virginia, cities and counties are distinct units of government and do not overlap. Fairfax County completely surrounds the City of Fairfax and is adjacent to the City of Falls Church and the City of Alexandria. Property within these cities is not subject to taxation by Fairfax County, and the County generally is not required to provide governmental services to their residents. However, pursuant to agreements with these cities, the County does provide certain services to their residents.

In Fairfax County, there are three incorporated towns - Clifton, Herndon, and Vienna - which are overlapping units of government within the County. With certain limitations prescribed by the Code of Virginia, the ordinances and regulations of the County are generally effective in them. Property in these towns is subject to County taxation and the County provides certain services to their residents. These towns may incur general obligation bonded indebtedness without the prior approval of the County.



The Fairfax County government is organized under the Urban County Executive form of government as defined under the Code of Virginia. The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County.

The Board of Supervisors consists of ten members: the Chairman, elected at-large, and one member from each of nine supervisory districts, elected for four-year terms by the voters of the district in which the member resides.

The Board of Supervisors appoints a County Executive to act as the administrative head of the County. The County Executive serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, directs business and administrative procedures, and recommends officers and personnel to be appointed by the Board of Supervisors.

### The Fairfax County Board of Supervisors



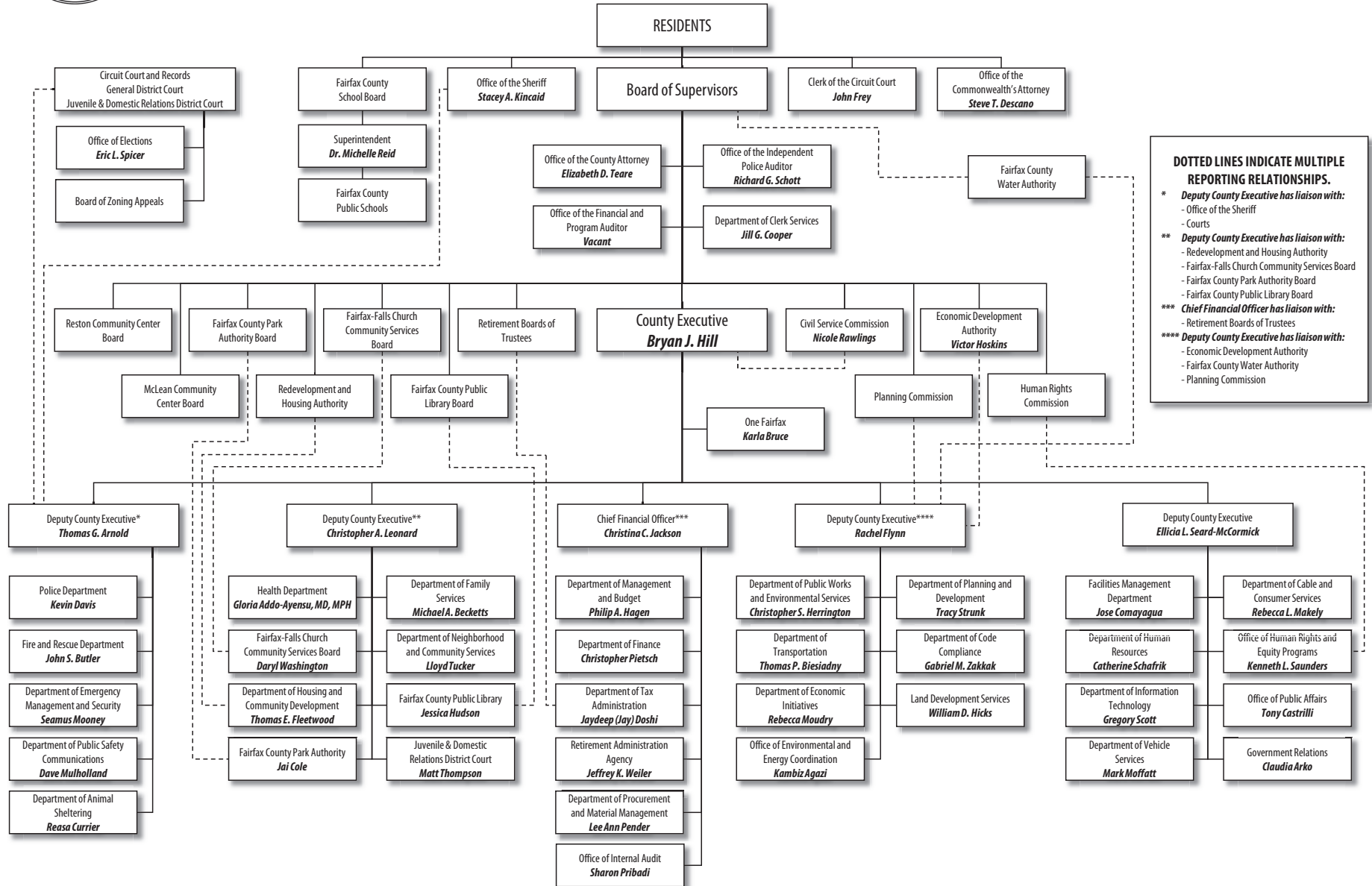
*From left to right: Walter L. Alcorn (Hunter Mill District); Kathy L. Smith (Sully District); Pat Herrity (Springfield District); Daniel G. Storck (Mount Vernon District); Penelope A. Gross (Mason District, Vice Chairman); Jeffrey C. McKay (Chairman, At-Large); Dalia A. Palchik (Providence District); John W. Foust (Dranesville District); James R. Walkinshaw (Braddock District); and Rodney L. Lusk (Franconia District).*

An organizational chart of Fairfax County Government is provided on the next page.





# ORGANIZATION OF FAIRFAX COUNTY GOVERNMENT



**DOTTED LINES INDICATE MULTIPLE REPORTING RELATIONSHIPS.**

- \* **Deputy County Executive has liaison with:**
  - Office of the Sheriff
  - Courts
- \*\* **Deputy County Executive has liaison with:**
  - Redevelopment and Housing Authority
  - Fairfax-Falls Church Community Services Board
  - Fairfax County Park Authority Board
  - Fairfax County Public Library Board
- \*\*\* **Chief Financial Officer has liaison with:**
  - Retirement Boards of Trustees
- \*\*\*\* **Deputy County Executive has liaison with:**
  - Economic Development Authority
  - Fairfax County Water Authority
  - Planning Commission

## Boards, Authorities and Commissions

### Appeal Groups

- Board of Building and Fire Prevention Code Appeals
- Board of Equalization of Real Estate Assessments (BOE)
- Board of Zoning Appeals<sup>1</sup>
- Civil Service Commission
- Human Rights Commission
- Police Civilian Review Panel

### Management Groups

- Audit Committee (4 Board Members, 2 Citizens)
- Burgundy Village Community Center Operations Board
- Celebrate Fairfax, Inc. Board of Directors
- Economic Development Authority
- Electoral Board
- Fairfax County Convention & Visitors Corporation Board of Directors
- Fairfax County Employees' Retirement System Board of Trustees
- Fairfax County Park Authority
- Fairfax County Public Library Board of Trustees
- Fairfax-Falls Church Community Services Board
- Industrial Development Authority
- McLean Community Center Governing Board
- Police Officers Retirement System Board of Trustees
- Redevelopment and Housing Authority
- Reston Community Center Board
- Uniformed Retirement System Board of Trustees
- Water Authority

### Regional Agencies to which Fairfax County Contributes

- Health Systems Agency Board
- Metropolitan Washington Airports (MWA) Authority
- Metropolitan Washington Council of Governments
- National Association of Counties
- Northern Virginia Community College Board
- Northern Virginia Regional Park Authority
- Northern Virginia Transportation Authority
- Northern Virginia Transportation Commission
- Route 28 Highway Transportation District Advisory Board
- Upper Occoquan Sewage Authority (UOSA)
- Virginia Association of Counties
- Washington Metropolitan Area Transit Authority (WMATA)

<sup>1</sup> The members of this group are appointed by the 19th Judicial Circuit Court of Virginia.

## Advisory Groups

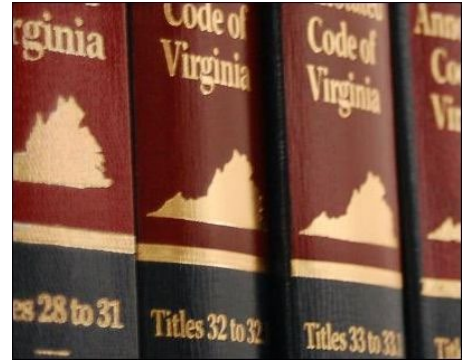
- 2021 Redistricting Advisory Committee
- A. Heath Onthank Award Selection Committee
- Advisory Plans Examiner Board
- Advisory Social Services Board
- Affordable Dwelling Unit Advisory Board
- Affordable Housing Advisory Council (AHAC)
- Agricultural and Forestal Districts Advisory Board
- Airports Advisory Committee
- Alcohol Safety Action Program Local Policy Board
- Animal Services Advisory Commission
- Architectural Review Board
- Athletic Council
- Barbara Varon Volunteer Award Selection Committee
- Cathy Hudgins Community Center Advisory Council
- Chesapeake Bay Preservation Ordinance Exception Review Committee
- Child Care Advisory Council
- Citizen Corps Council, Fairfax County
- Commission for Women
- Commission on Aging
- Community Action Advisory Board (CAAB)
- Community Criminal Justice Board (CCJB)
- Community Policy and Management Team, Fairfax-Falls Church
- Consumer Protection Commission
- Continuum of Care (COC) Committee (Subcommittee of AHAC)
- Council to End Domestic Violence (CEDV)
- Criminal Justice Advisory Board (CJAB)
- Dulles Rail Transportation Improvement District Advisory Board, Phase I
- Dulles Rail Transportation Improvement District Advisory Board, Phase II
- Economic Advisory Commission
- Engineering Standards Review Committee
- Environmental Quality Advisory Council (EQAC)
- Fairfax Area Disability Services Board
- Fairfax Community Long Term Care Coordinating Council
- Fairfax County 250<sup>th</sup> Commission
- Geotechnical Review Board
- GMU Fairfax Campus Advisory Board
- Health Care Advisory Board
- History Commission
- Human Services Council
- Information Technology Policy Advisory Committee (ITPAC)
- Juvenile & Domestic Relations District Court Citizens Advisory Council
- Mosaic District Community Development Authority
- Oversight Committee on Distracted and Impaired Driving
- Planning Commission
- Reston Transportation Service District Advisory Board
- Route 28 Highway Transportation Improvement District Advisory Board
- Small Business Commission, Fairfax County

- Tenant-Landlord Commission
- Trails, Sidewalks and Bikeways Committee
- Transportation Advisory Commission
- Tree Commission
- Trespass Towing Advisory Board
- Tysons Transportation Service District Advisory Board
- Volunteer Fire Commission
- Wetlands Board
- Young Adults Advisory Council (YAA)
- Youth Basketball Council Advisory Board

# How to Read the Budget

## The Budget

Each year, Fairfax County publishes sets of budget documents or fiscal plans: The Advertised Budget Plan and the Adopted Budget Plan. Submission and publication of the budget is contingent upon criteria established in the Code of Virginia. The County prepares and approves an annual budget in compliance with sound financial practices, generally accepted accounting principles, and the provisions of the Code of Virginia which control the preparation, consideration, adoption, and execution of the County budget. As required by the Code of Virginia (§ 15.2-2503), the County Executive must submit to the Board of County Supervisors a proposed budget, or fiscal plan, on or before April 1 of each year for the fiscal year beginning July 1. A budget is balanced when projected total funds available equal total disbursements, including established reserves. All local governments in the Commonwealth of Virginia must adopt a balanced budget as a requirement of state law by no later than July 1.



The Advertised Budget Plan is the annual budget proposed by the County Executive for County general government operations for the upcoming fiscal year, which runs from July 1 through June 30. The Advertised Budget Plan is based on estimates of projected expenditures for County programs and it provides the means for paying for these expenditures through estimated revenues. According to the Code of Virginia, the Board of Supervisors must approve a tax rate and adopt a budget for informative and planning purposes no later than the beginning of the fiscal year (July 1). Following extensive review, deliberation, and public hearings to receive input from County residents, the Board of Supervisors formally approves the Adopted Budget Plan typically in late April/early May in order to satisfy the requirement that the Board of Supervisors approve a transfer to the Fairfax County School Board by May 15, or within 30 days of receiving state revenue estimates from the state, whichever is later. The transfer amount has traditionally been included in the Board's Adopted Budget, requiring that the Board adopt the budget on or before May 15, not July 1 as the Code allows.

## The County's Budget Documents

The Fairfax County Budget Plan (Advertised and Adopted) is presented in several volumes. A brief description of each document is summarized below:

- **The Citizen's Guide** for the Advertised Budget includes a summary of the key facts, figures, and highlights of the budget.
- **The Budget Overview** summarizes the budget, thereby allowing a complete examination of the budget through this document. The Overview contains the County Executive's message to the Board of Supervisors; budget highlights; a summary of the County's fiscal condition, allocation of resources, and financial history; and projections of future revenues and expenditure requirements. Also included is information on the County's taxes and fees; fiscal, demographic, and economic trends; direct spending by County departments; transfers to other public organizations, such as the Fairfax County Public Schools and Metro; and funded construction projects.
- **Volume 1 – General Fund** details the budgets for County departments and agencies funded from general tax revenue such as real estate and personal property taxes. Included are summary budget schedules and tables organized by accounting classification and program area summaries. Detailed budget information is presented by program area and

by department/agency. Also included are organizational charts, strategic issues, and performance indicators for each department/agency.

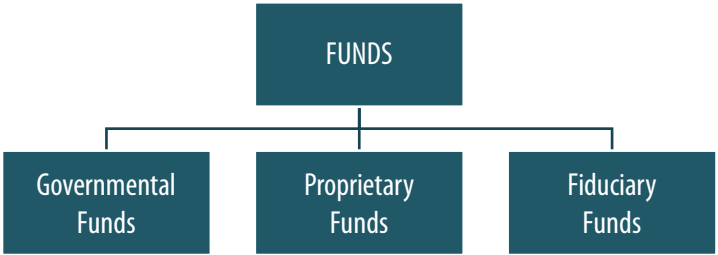
- **Volume 2 – Capital Construction and Other Operating Funds** details budgets for County departments, agencies, construction projects, and programs funded from non-General Fund revenue sources, or from a mix of General Fund and non-General Fund sources, such as federal or state grants, proceeds from the sale of bonds, user fees, and special tax districts. Included are detailed budget schedules and tables organized by accounting classification, as well as budget summaries by fund group. This volume also details information associated with Fairfax County funding for Contributory Agencies.
- **Capital Improvement Program** – The County also prepares and publishes a 5-year Capital Improvement Program (CIP) – separate from the budget – which is also adopted by the Board of Supervisors and published as a separate document. The CIP specifies capital improvements and construction projects which are scheduled for funding over the next five years in order to maintain or enhance the County’s capital assets and delivery of services. In addition, the CIP describes financing instruments or mechanisms for those projects. Financial resources used to meet priority needs as established by the CIP are accounted for in the Capital Project Funds. The primary type of operating expenditure included in the budget relating to the CIP is funding to cover debt service payments for General Obligation Bonds or other types of debt required to fund specific CIP projects. In addition, the cost of opening and operating new facilities is closely linked to the CIP.

## Basis of Accounting and Budgeting

A budget is a formal document that enables the County to plan for the future, measure the performance of County services, and help the public to understand where revenues come from and how they are spent on County services. The budget reflects the estimated costs of operation for the County’s programs, services, and activities. The budget serves many purposes and addresses different needs depending on the “audience”, including County residents, federal and state regulatory authorities, elected officials, other local governments, taxpayers, or County staff.

The budget must comply with the [Code of Virginia](#) and regulatory requirements. Fairfax County is required to undergo an annual financial audit by independent auditors. Thus, the budget outlines the required information to serve legal and financial reporting requirements. The budget is prepared and organized within a defined basis of budgeting and financial structure to meet regulatory and managerial reporting categories of expenditures and revenues.

The Commonwealth of Virginia requires that the County budget be based on fund accounting, which is a system that matches the sources of revenue (such as taxes or service fees) with the uses (program costs) of that revenue. Therefore, the County budgets and accounts for its revenues and expenditures in various funds. Financially, the County budget is composed of three primary fund types:



- **Governmental Funds** (General Fund, Debt Service Fund, Special Revenue Funds and Capital Project Funds)

- **Proprietary Funds** (Enterprise Funds and Internal Service Funds)
- **Fiduciary Funds** (Trust Funds and Custodial Funds)

### Accounting Basis

The County's governmental functions and accounting system are organized and controlled on a fund basis. Each fund is considered a separate accounting entity, with operations accounted for in a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.

Governmental and agency funds are accounted for on a modified accrual basis of accounting. Revenue is considered available and recorded if it is collectible within the current period or within 45 days thereafter, to be used to pay liabilities of the current period. Expenditures are generally recorded when the related fund liability is incurred, with the exception of certain liabilities recorded in the General Long-Term Obligations Account Group.

Proprietary, pension and non-expendable trust funds utilize the full accrual basis of accounting which requires that revenues be recognized in the period in which service is given and that expenses be recorded in the period in which the benefit is received. A description of the fund types is provided:

- **General Fund Group:** The largest fund in the General Fund Group, the General Fund, is the County's primary operating fund, and it is used to account for all revenue sources and expenditures which are not required to be accounted for in other funds. Revenues are derived primarily from real estate and personal property taxes as well as other local taxes, federal and state distributions, license and permit fees, charges for services, and interest from investments. A significant portion of General Fund revenues are transferred to other funds to finance the operations of the County's public schools, Community Services Board (CSB), and debt service, among others. The General Fund Group also includes funds which are primarily funded through transfers from the General Fund.
- **Debt Service Funds:** The debt service funds are used to account for the accumulation of resources for, and the payment of, the general obligation debt service of the County and for the debt service of the lease revenue bonds and special assessment debt. Included in this fund type is the School Debt Service Fund as the County is responsible for servicing the general obligation debt it has issued on behalf of Fairfax County Public Schools (FCPS).
- **Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.
- **Capital Project Funds:** These funds are used to account for financial resources to be used for the acquisition or construction of any major capital facilities (other than those financed by Proprietary Funds) and are used to account for financial resources used for all general construction projects other than enterprise fund construction. The Capital Project Funds account for all current construction projects, including improvements to and the construction of schools, roads, and various other projects.
- **Fiduciary Funds:** These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds or in a trustee capacity. Custodial Funds are used to account for monies received, held, and disbursed on behalf of developers, public assistance recipients, the Commonwealth of

Virginia, the recipients of certain bond proceeds, and certain other local governments. Also included in Fiduciary Funds are Trust Funds, which include the funds used to account for the assets held in trust by the County for the employees and beneficiaries of its defined pension plans – the Employees’ Retirement System, the Police Officers Retirement System, and the Uniformed Retirement System, as well as assets held to meet the County’s Other Post-Employment Benefit obligations.

- **Proprietary Funds:** These funds account for County activities which operate similarly to private sector businesses. Consequently, these funds measure net income, financial position, and changes in financial position. The two primary types of Proprietary Funds are Internal Service Funds and Enterprise Funds. Internal Service Funds are used to account for the provision of general liability, malpractice and workers’ compensation insurance, health insurance for County employees and retirees, vehicle services, the County’s print shop operations, and technology infrastructure support that are provided to County departments or agencies on an allocated cost recovery basis. The Fairfax County Integrated Sewer System reflects the only enterprise funds of the County. These funds are used to account for the financing, construction, and operations of the countywide sewer system.

### Budgetary Basis

Annual budgets spanning the fiscal year (July 1 – June 30) are prepared on an accounting basis, with certain exceptions. Please refer to the table in the Financial Structure portion of this section for information regarding the purpose of various types of funds, supporting revenues and budgeting and accounting bases.

The budget is controlled at certain legal and managerial/administrative levels. The [Code of Virginia](#) requires that the County adopt a balanced budget. The adopted Supplemental Appropriation Resolution places legal restrictions on expenditures at the agency or fund level. Managerial budgetary control is maintained and controlled at the fund, department, superior commitment item (Compensation, Benefits, Operating Expenses, etc.), or Funded Program (project) level. It should be noted that funding information included in the budget volumes consolidates superior commitment items into four primary categories: Personnel Services, Operating Expenses, Capital Equipment, and Recovered Costs. Personnel Services include regular pay, fringe benefits (for non-General Fund agencies only), and extra compensation. Operating Expenses are the day-to-day costs involved in the administration of an agency. Capital Equipment reflects items that have a value of more than \$5,000 and an expected life of more than one year, and Recovered Costs are reimbursements from other County agencies for specific services that have been provided.

There are also two built-in provisions for amending the adopted budget – the *Carryover Review* and the *Third Quarter Review*. During the fiscal year, quarterly budget reviews are the primary mechanism for revising appropriations. Once approved, the budget can be amended by a supplemental appropriation resolution. A supplemental appropriation ordinance amends the budget for grant programs to reflect actual revenue received and to make corresponding balancing adjustments to grant program expenditures. A supplemental appropriation ordinance may, therefore, either increase or reduce the County’s total budget from the original approved budget appropriation. The budget for any fund, agency, program grant, or project can be increased or decreased by formal Board of Supervisors action (budget and appropriation resolution). According to the [Code of Virginia](#) any budget amendment which involves a dollar amount exceeding one percent of total expenditures from that which was originally approved may not be enacted without the County first advertising the amendment and without conducting a public hearing. The advertisement must be published at least once in a newspaper with general County circulation at least 7 days prior to the public hearing. It



should be noted that, any amendment greater than 1.0 percent of expenditures requires that the Board advertise a synopsis of the proposed changes. After obtaining input from residents at the public hearing, the Board of Supervisors may then amend the budget by formal action.

The *Carryover Review* represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the prior year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. All agencies and funds are reviewed during the *Carryover Review* and adjustments are made to the budget as approved by the Board of Supervisors.

All annual appropriations lapse at the end of the fiscal year. Under the County's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be reappropriated and honored the subsequent fiscal year.

In addition, the County's Department of Management and Budget is authorized to transfer budgeted amounts between superior commitment items, grants, or projects within any agency or fund. The budget process is controlled at the superior commitment item or project level by an appropriations system within the automated financial accounting system. Purchase orders are encumbered prior to release to vendors, and those that exceed superior commitment item level appropriations are not released until additional appropriations are available.

### Departments and Program Areas

The County's departments and program areas are easiest to understand if compared to a filing cabinet. Each drawer of the filing cabinet is a separate fund type/fund, such as Special Revenue, and within each drawer or fund there are many file folders which represent County agencies, departments, or funds. County organizations in the General Fund are called agencies or departments, while organizations in the other funds are called funds. For example, the Health Department, which is a General Fund agency, is one agency or folder in the General Fund drawer.

For reporting purposes, all agencies and departments in the General Fund are grouped into "program areas." A program area is a grouping of County agencies or departments with related countywide goals. Under each program area, individual agencies and departments participate in activities to support the program area goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others.

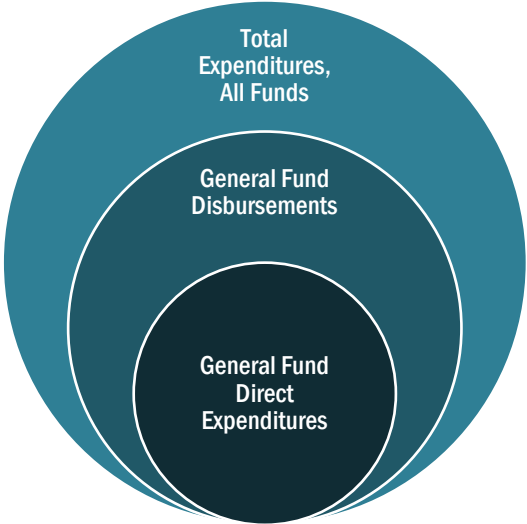
While most of the information in the budget is focused on an agency or fund, there are several summary schedules that combine different sources of information such as General Fund receipts and expenditures, County position schedules, and other summary schedules.

# County Expenditures and Revenues

## County Expenditures

Expenditures for Fairfax County services and programs can be categorized as three concentric circles. Each circle encompasses the funds inside it:

- In the smallest circle are the General Fund Direct Expenditures that support the day-to-day operations of most County agencies.
- The second largest circle is General Fund Disbursements. This circle includes General Fund Direct Expenditures as well as General Fund transfers to other funds, such as the Fairfax County Public Schools, Metro transportation system, and the County’s debt service.
- The largest circle is Total Expenditures. It represents expenditures from all appropriated funds.



## County Revenues

The General Fund portion of Total Revenues consists of several major components, the two largest being Real Estate Tax revenues and Personal Property Tax revenues. Please note that a portion of the Personal Property Taxes is paid to the County by the state. These funds are included in the aforementioned Personal Property Tax total, rather than in Revenue from the Commonwealth. Local Taxes include Local Sales Tax receipts, Consumer Utility Taxes, and Business Professional and Occupational License Taxes. The remaining revenue categories include Revenue from the Federal Government, Fines and Forfeitures, Revenue from the Use of Money and Property, Revenue from the Commonwealth, Recovered Costs, Charges for Services, and Permits, Fees and Regulatory Licenses. Total Revenues consist of all revenues received by all appropriated funds in the County. Total Revenues include all General Fund revenues, as well as sewer bond revenue, refuse collection and disposal fees, and revenue from the sale of bonds.

## Financial Structure

| Fund/Fund Type Title  | Purpose  | Revenue  | Budgeting Basis  | Accounting Basis |
|---|--|--|--|------------------|
| <b>GOVERNMENTAL FUNDS</b>                                   |  |  |  |                  |
| General Fund (Volume 1)                                     | Accounts for the cost of general County government.  | Primarily from general property taxes, other local taxes, revenue from the use of money and property, license and permit fees, and state shared taxes.   | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual |
| General Fund Group (Volume 2)                               | Account for the County's Revenue Stabilization Reserve, Economic Opportunity Reserve, awards provided to community organizations through the Consolidated Community Funding Pool, contributions to County organizations through the Contributory Fund, and County Information Technology projects. | General Fund transfers, transfers from other County funds, and interest earnings.  | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual |
| Debt Service Funds (Volume 2)                               | Account for the accumulation of resources for and the payments of general obligation bond principal, interest, and related expenses.   | General Fund transfers and special assessment bond principal and interest from special assessment levies.  | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual |
| Capital Project Funds (Volume 2)                            | Account for financial resources used for all general County and School construction projects other than Enterprise Fund construction.  | General Fund transfers, bond proceeds revenue from the real estate penny, and miscellaneous contributions.   | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual |
| Special Revenue Funds (Volume 2)                            | Account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.   | A variety of sources including fees for service, General Fund transfers, federal and state grant funding, cable franchise fees, and special assessments. | Modified Accrual, donated food not included, only lease payment due in FY included | Modified Accrual |
| <b>PROPRIETARY FUNDS</b>                                    |  |  |  |                  |
| Internal Service Funds (Volume 2)                           | Account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a reimbursement basis.   | Reimbursement via various inter-governmental payments, including the General Fund, for services and goods provided.                                      | Accrual, depreciation expenses not included  | Accrual          |
| Enterprise Funds (Wastewater Management Program) (Volume 2) | Account for operations financed and operated in a manner similar to the private sector. The County utilizes Enterprise Funds for the Wastewater Management Program, which provides construction, maintenance, and operation of the countywide sewer system.  | User charges to existing customers for continuing sewer service and availability fees charged to new customers for initial access to the system.         | Accrual, depreciation expenses not included  | Accrual          |
| <b>FIDUCIARY FUNDS</b>                                      |  |  |  |                  |
| Custodial Funds (Volume 2)                                  | Custodial funds are maintained to account for funds received and disbursed by the County for various governmental agencies and other organizations.  | Various inter-governmental payments, including the General Fund, and contributions by participants.  | Modified Accrual   | Modified Accrual |
| Trust Funds (Volume 2)                                      | Account for assets held by the County in a trustee or agency capacity. Trust funds are usually established by a formal trust agreement.  | Various inter-governmental payments, including the General Fund, and contributions by participants.  | Accrual  | Accrual          |

### **Additional Budget Resources**

In addition to the availability online of all of the County's published budget volumes, additional budgetary information including quarterly reviews, budget calendars, economic data, and historical files is available on the Department of Management and Budget's website at [www.fairfaxcounty.gov/budget/](http://www.fairfaxcounty.gov/budget/). The department has focused resources on expanding public access to essential information at all stages of the budget formulation process in order to afford residents a better understanding of their County government, the services it offers, and the role they can play.

#### **Transparency Website**

The County has a useful transparency website at [www.fairfaxcounty.gov/transparency/](http://www.fairfaxcounty.gov/transparency/) which enables the public to view amounts paid to County vendors. Visitors can view budgetary data and actual expenditures by Fund or General Fund agency each month. Fairfax County Public Schools also hosts its own transparency website - <https://www.fcps.edu/about-fcps/performance-and-accountability/transparency> – where data specific to FCPS funds, departments, and schools, can be viewed. Used in collaboration with information already available to residents, such as the County's budget and the Comprehensive Annual Financial Report, the transparency initiative provides residents with an additional tool to learn more about the County's overall finances or focus on specific areas of interest.

# Budget Process

## The Budget Cycle

The Code of Virginia (Sections 15.2-516 and 2503) requires that the County Executive submit a proposed budget to the Board of County Supervisors no later than April 1 for the upcoming fiscal year. Sections 15.2-2506, 58.1-3007, and 58.1-3321 of the Code of Virginia govern the public notice requirements that guide the County's budget review and public comment period. After receipt of the proposed budget, the first action by the Board of Supervisors (BOS) is to authorize the advertisement of the proposed tax and levy rates. Once the proposed rate is advertised, the BOS can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The timing of the advertisement is tied to the amount of increased revenue anticipated by the proposed rate. The Code of Virginia also requires the BOS to hold public hearings on the proposed budget and the proposed tax and levy rates to collect public comment. Once the budget has been adopted by the Board of Supervisors, it becomes a work plan of objectives to be accomplished during the next fiscal year.

The County's budget has two major elements: the operating budget and the capital budget. The operating budget includes all projected expenditures not included in the capital budget, including the operating transfer to Fairfax County Public Schools (FCPS). The operating budget funds the service delivery of County programs. Excluding the General Fund Transfer to FCPS, the largest expenditure category is employee compensation.

Fairfax County follows a series of policies, including its Ten Principles of Sound Financial Management, (see the *Long-Term Financial Policies and Tools* section in this volume) and approved practices to guide the development of the annual budget. For example, these policies govern practices for the following:

- Capital Improvement Program
- Cash Management
- Debt Management
- Fund Balances
- Procurement
- Property Tax Collection
- Real Property Assessments
- Replacement Schedules
- Reserves
- Revenues
- Risk Management

By adhering to these policies and practices, the County promotes and ensures a consistent approach to budgeting that allows the Board of Supervisors and the community to compare the proposed budget to previous budgets.

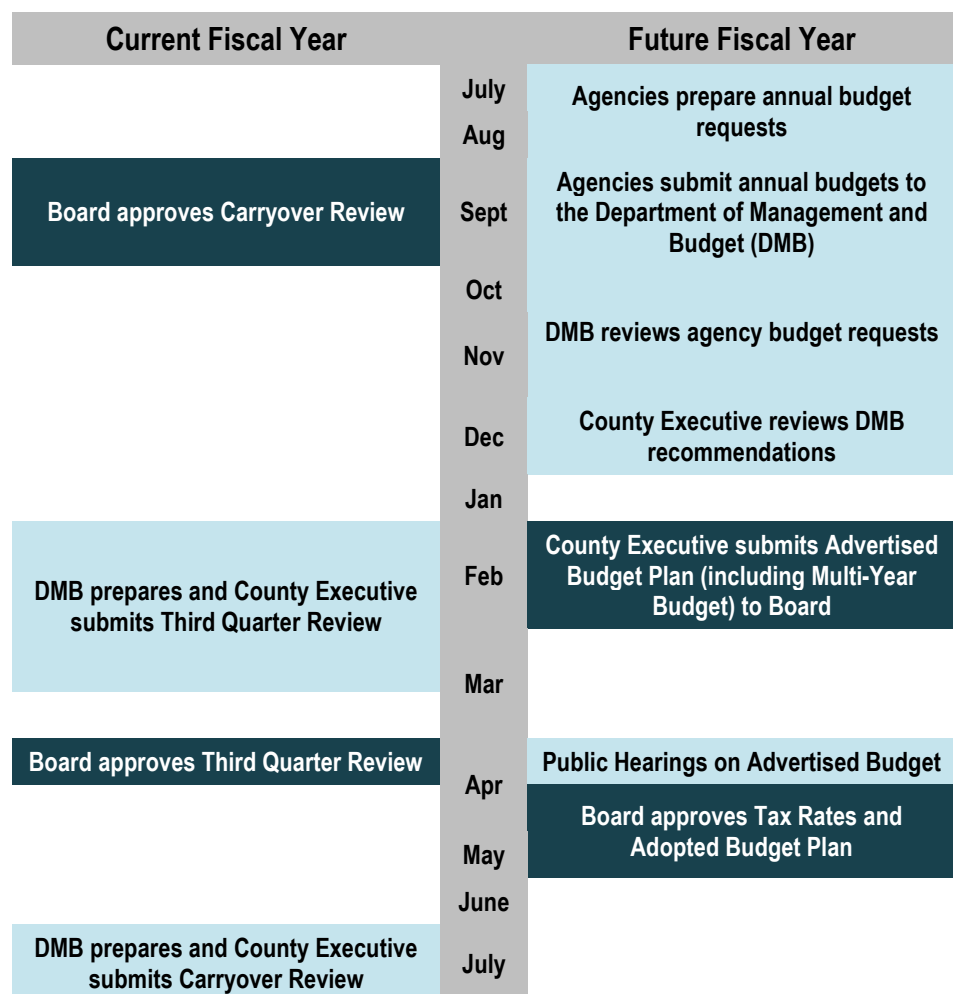
The budget has several major purposes. It converts the County's long-range plans and policies into services and programs; serves as a vehicle to communicate these plans to the public; details the costs of County services and programs; and outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year.

The annual Fairfax County budget process is an ongoing cyclical process simultaneously looking at two fiscal years (current and future). The budget year officially starts on July 1; however, the budget process itself is a continuum which involves both the current year budget and the next fiscal year's budget. Changes to the current year budget are made at the *Carryover Review* and the *Third Quarter Review*. These changes must be approved by the Board of Supervisors. The *Carryover Review* closes out the previous year in addition to revising the expenditure level for the current year. During

the fiscal year, quarterly reviews of revenue and expenditures are undertaken by the Department of Management and Budget, and any necessary adjustments are made to the budget. On the basis of these reviews, the Board of Supervisors revises appropriations. Public hearings are held prior to Board action when potential appropriation increases are greater than 1.0 percent of expenditures.

Citizen involvement and understanding of the budget are a key part of the review process. The County Executive presented the FY 2024 Advertised Budget Plan (including the FY 2024 – FY 2025 Multi-Year Budget) on February 21, 2023. Public hearings for the County Executive's FY 2024 Advertised Budget Plan and the FY 2024 – FY 2028 Advertised Capital Improvement Program (CIP) will be held on April 11, 12 and 13, 2023 at the Government Center. The mark-up of the FY 2024 budget is scheduled for Tuesday, May 2, 2023, and the Board of Supervisors are scheduled to adopt the FY 2023 Adopted Budget Plan on Tuesday, May 9, 2023.

The chart below illustrates the roles, responsibilities, and tasks in which both County staff and the Board of Supervisors engage during the course of a typical fiscal year. These efforts include budget adjustments for the current fiscal year, budget development for the next fiscal year, and budgetary projections for the following fiscal year.



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# County Executive's Message



## FY 2024

Advertised Budget Plan



# County Executive Message

February 21, 2023

Honorable Board of Supervisors  
County of Fairfax

Chairman and Board Members:

Several months ago, we presented the FY 2024 Fiscal Forecast, which projected healthy revenue increases, driven primarily by growth in residential real estate, but also identified significant expenditure pressures, including those driven by a tight labor market and high inflation. Although the specific numbers have been updated, the underlying message in the budget I am introducing today remains consistent with the November forecast. With unemployment at historically low rates, we are struggling to attract new employees. Our residents, and our own County agencies, are experiencing the negative impacts of high inflation. And the Fed's actions to increase interest rates to curb inflation could result in an economic slowdown in the coming year. Therefore, this budget serves to stabilize and support our core – our employees and our existing programs – with the understanding that a significant expansion of services may be difficult to support in future years if revenues begin to wane.

The [FY 2024 Advertised Budget Plan](#) focuses on support for Fairfax County Public Schools and employee compensation, while addressing inflationary challenges and providing for targeted investments towards other County priorities.

This budget proposal demonstrates significant support for our partners at Fairfax County Public Schools (FCPS) and prioritizes support for our employees, including pay increases and required contributions to the County's retirement systems. With other required funding primarily to meet inflationary impacts, requirements for new facilities, and limited, targeted investments in other priority areas, I believe that this proposed budget meets many of our most urgent needs. Additionally, it offers considerable flexibility for the Board to provide tax relief or make additional investments. Today, I present the [FY 2024 Advertised Budget Plan](#) for your consideration.

Last year, growth in the County's budget was primarily driven by increases in residential real estate values, fueled by the shift to telework and the desire of many of our residents to search for homes with additional space to accommodate work-from-home arrangements. This trend continued into 2022, with prices starting to moderate towards the end of the year as the Fed's recent actions to increase interest rates has decreased the borrowing power of those searching for homes. Despite the slowdown, residential equalization was still a strong 6.97 percent as of January 2023. While rising interest rates contributed to a slowdown in the housing market, they have positively impacted the County's projected yield on cash investments. As compared to actual revenues received in FY 2022, revenues in this category are projected to be up more than 500 percent, or almost \$100 million, in FY 2024. This growth is a primary contributor to the projected overall General Fund revenue growth of 5.8 percent.

Although non-residential real estate posted a positive 1.65 percent for this fiscal year, the commercial market continues to be affected by lingering impacts of the pandemic. For the third year in a row, the County's largest commercial real estate segment, office elevator buildings, posted a negative equalization change. This decrease was offset by a rebound of hotel values and increases in industrial and retail properties. With another year of residential growth outpacing non-residential, the burden on the County's homeowners grows heavier. Assuming no change in the current Real Estate

Tax rate of \$1.11 per \$100 of assessed value, the average tax bill will increase by just over \$520. I have developed a budget based on the current tax rate. That being said, I have **left a balance of just over \$90 million for the Board's consideration**. This balance can be used to provide real estate tax relief, increased pay adjustments for County employees, investments in other County priorities, or whatever the Board deems as necessary moving into the next fiscal year.

## The Ten Priority Areas included in the Countywide Strategic plan include:

- Cultural and Recreational Opportunities 
- Economic Opportunity 
- Effective and Efficient Government 
- Empowerment and Support for Residents Facing Vulnerability 
- Environment and Energy 
- Healthy Communities 
- Housing and Neighborhood Livability 
- Lifelong Education and Learning 
- Mobility and Transportation 
- Safety and Security 

The action the Board took last year to expand the County's tax relief program for the elderly and disabled will provide relief for thousands of residents this year. Included in the program adjustments approved last year were additional expansions for this tax year. These include the new 75 percent tax relief bracket and tax deferral program. The projected revenue reduction associated with these changes, totaling \$2.7 million, is included in this budget proposal.

Another area where the Board acted last year to provide tax relief to our residents was for Personal Property taxes. As a result of the pandemic and its impact on supply chains, vehicle values skyrocketed last year, and assessments increased over 30 percent from January 2021 to 2022. Combined with the declining impact of state Personal Property Tax Relief Act (PPTRA) funds (which have been frozen at \$211 million since FY 2007), taxpayers were faced with significant increases in Personal Property Tax bills. However, the Board approved a resolution adopting a vehicle assessment ratio of 85 percent of the trade-in value, as allowed by State Code, to help offset this impact.

For this year, trends seem to have reversed. November 2022 data from the National Automobile Dealers Association (NADA), which was used in developing recommendations for the FY 2024 budget, indicated that, while still elevated by historical standards, vehicle values are declining compared to January 2022 levels. Using these preliminary values, Personal Property Tax revenue would have increased approximately \$60 million from the FY 2023 estimate (which included the 85 percent assessment ratio). However, with the understanding that the Board would wish to take action to mitigate the still-elevated vehicle values and keeping in mind the unexpected changes in vehicle values that occurred last year between the November and January 1 assessment data, we recommended that Personal Property tax revenue be held flat from the FY 2023 estimate. Updated information from NADA regarding January 1, 2023 vehicle assessed values confirms the decline and suggests that a 90 percent vehicle assessment ratio might be appropriate for FY 2024, which will keep the FY 2024 average vehicle levy relatively flat. Staff continue to evaluate vehicle value trends and will make a final recommendation to the Board of Supervisors about the assessment ratio prior to adoption of the FY 2024 budget.

This year's budget proposal recommends limited increases to taxes and fees. One of the more noteworthy recommendations is to increase Emergency Medical Services (EMS) EMS Transport fees, which is expected to generate almost \$2 million. Current rates have not been adjusted since 2014 and surrounding jurisdictions have recently increased their rates. It should be noted that 97 percent of EMS Transport fees are paid by insurance companies, and Fairfax continues to have a compassionate billing policy. The refuse collection fee for the approximately 44,380 households served in the County's approved sanitary districts is proposed to increase to \$490 per home, up from \$475 in FY 2023. This adjustment is proposed to meet increased labor, equipment, and contractual costs. We are also recommending that sewer charges be increased by 6.2 percent in FY 2024. This includes a baseline increase of 5.9 percent and an increase of 0.3 percent as a result of the Developers' Reimbursement Program approved by the Board of Supervisors on December 13, 2022. The additional revenues generated will partially offset the increased costs associated with capital

project construction, system operation and maintenance, debt service and upgrades to meet new, more stringent nitrogen discharge limitations from wastewater treatment plants. Despite the proposed increase, the average County bill will still be one of the lowest among area jurisdictions.



As is the case every year, the largest increase included in this year's Advertised budget is for our public schools. Since the beginning of FCPS Superintendent Dr. Michelle Reid's tenure, we have communicated regularly regarding the challenges currently faced by the school system. Like the County, attracting and retaining employees is a top priority, thus the Superintendent's Proposed Budget includes significant investments in employee pay, including a 3.0 percent market scale adjustment, step increases, a salary scale extension of one step, and a 1.0 percent retention bonus. The proposal also includes funding for enrollment growth and changing student needs, inflation and contractual adjustments, support for JET (Joint Environmental Task Force) recommendations, and funding to implement the Equitable Access to Literacy Plan.

Although FCPS projects approximately \$84 million in additional sales tax and state aid, the Superintendent's General Fund transfer request is an increase of \$159.6 million, or 7.0 percent over the FY 2023 Adopted Budget Plan. My proposed budget fully funds the *recurring* portion of the Superintendent's request – an increase of \$144.1 million or 6.3 percent. The differential of \$15.5 million represents the net cost to FCPS of the proposed 1.0 percent retention bonus. Of the projected \$19.9 million cost, the state will provide funding of approximately \$4.4 million. I feel that one-time expenses are generally more appropriately funded as part of quarterly reviews, a practice we also apply on the County side, and I am committed to partnering with FCPS to identify funds as part of a future budget process.



As the Board is aware, decisions regarding the recommendations in my Advertised Budget are made in mid-January, as developing and checking the County's lengthy budget documents in preparation of budget release takes many weeks. Thus, my decision regarding the proposed operating transfer to Schools was made before the news in late January of an error in the state's calculation of state aid for local school divisions. This error is anticipated to negatively impact FCPS by \$5 million in FY 2023 and \$12.7 million in FY 2024. My hope is that the state will step up to remedy their error by providing additional resources; however, we will continue to track activity at the General Assembly and provide updates to the Board as necessary.

Including required adjustments for School Debt Service, the total increase for Schools as part of the FY 2024 Advertised Budget Plan is \$144.26 million, with total Schools support at \$2.64 billion.

Excluding Schools and reserves adjustments, County disbursements have increased by \$134.51 million, with over \$92 million targeted towards employee pay and benefits. I know that the Board remains concerned about the retention and recruitment issues that our agencies have been facing over the past two years, and I have spent considerable time with my leadership team developing ways in which to tackle these issues. Following the Board's directive, we set aside funding as part of our *FY 2022 Carryover Review* for hiring incentives and have implemented sign-on bonuses ranging from \$2,500 to \$15,000 for our job classes that are experiencing the most severe challenges. Following the Board's lead to begin to address compression in our public safety pay scales last year, we are taking action now to address that issue for our non-uniformed employees. And we continue to monitor our benchmark job classes against our peer jurisdictions and are recommending once again to accelerate benchmark regrades for job classes found to be out of market, instead of waiting until the start of the new fiscal year. Some of the classes recommended for regrades include maintenance workers, custodians, programmers, trades supervisors, and plant operators.

One of the retention and recruitment tools that sets Fairfax County apart from many of our competitors is our excellent benefits package, particularly our defined benefits pension plan. The County has taken steps over the past several years to increase funding and limit increases in liabilities in order to strengthen the financial position of the plans and ensure their sustainability for current and future employees. Primarily due to all three systems' returns being less than the 6.75 percent assumed rate of investment return in FY 2022, the employer contribution rates for all of the systems are required to increase. This budget proposal includes just under \$25 million for this purpose, with the largest increases required for the two public safety systems.

Our compensation programs consist of two main components: increases for performance, merit, and longevity that move employees up their respective pay scales, and the calculated Market Rate Adjustment (MRA), which moves both the scale and the salaries of merit employees but keeps their relative position on the pay scale the same. In order to reduce compression, and in line with the tenets of the compensation plan when it was developed years ago, **I have prioritized performance,**

The [FY 2024 Advertised Budget Plan](#) includes funding for a 2.00% Market Rate Adjustment; performance, merit, and longevity increases; and benchmark regrades.

**merit and longevity increases in this year's budget and have included funding for their full implementation.** As we noted in the November forecast presentation, our calculated MRA this year was 5.44 percent, driven by high inflation. This calculation was the highest on record going back more than 25 years, and fully funding it would require more than \$86 million.

Based on the significant cost, **I have included funding for a 2 percent adjustment.** This results in an average increase of 4.39 percent for uniformed merit employees, with newer employees eligible for steps receiving 7 percent. For non-uniformed merit employees, the average increase is 4.06 percent, with employees lower in the pay range receiving as much as 5 percent. It should be noted that these averages do not reflect adjustments associated with benchmark regrades, so employees in job classes found to be out of market will receive additional adjustments.

After employee pay and benefits, the next largest increase included in this year's proposal addresses inflationary and contract rate adjustments. Consistent with the Board's action in adopting the FY 2023 budget, we have added funding specifically for our service providers in health and human services as these partners struggle with the impacts of inflation and the challenging labor market. Baseline funding is also included to address staffing issues at our homeless shelters, which we were able to address with stimulus funds in the current year. Funding is also included for other contractual obligations, including security and information technology, and lease escalations. Additionally, as we added funding at Carryover for the current fiscal year due to increased utility costs, this proposal adds baseline funding for these increases. Overall, we have included over \$18 million to address inflation and accommodate increases in contract rates.

I have also included baseline funding for a number of new facilities requiring partial or full-year funding in FY 2024. These adjustments total just over \$5 million and represent only about 2 percent of the total budget increase. They include support for the South County Animal Shelter, scheduled to open later this year, and the new PAWS (Pet Assistance and Wellness Services) Clinic to provide low-cost veterinary services; emergency shelter expenses associated with the construction of the new Patrick Henry Shelter anticipated to be completed in late 2024, and full-year funding for Patriot Park North. Funding and three new positions are also included to operate the Springfield Center Without Walls, to allow older adults to participate in health and wellness activities. Funding to support construction and build-out costs for a new leased facility for this program were approved as part of the *FY 2022 Carryover Review*.

Several other adjustments have been included to address needs across the County, and I will provide highlights of some of these adjustments below. Brief descriptions of all General Fund adjustments are included in the *Advertised Budget Summary* which follows this letter. At the end of the summary is a chart listing all General Fund adjustments. This chart also notes the associated Community Outcome Areas as listed in the Countywide Strategic Plan.

In contrast to prior years, I have not been able to make significant investments in many of our top priorities, although you will see smaller targeted adjustments to meet some of the most urgent needs. I should note, however, that we continue to make progress in many areas utilizing other funding sources or with the utilization of one-time balances at quarterly reviews. For example, I was not able to recommend additional baseline funding to continue making progress towards the Board's affordable housing goals. However, we have been successful in utilizing available stimulus funds (\$45 million in ARPA dollars so far) to take advantage of opportunities to expand our affordable housing inventory, and I have included a position and funding for a Manufactured Housing Coordinator, as recommended by the Manufactured Housing Task Force. Similarly, I was unable to add baseline funding for environmental and energy projects, a priority for the Board and the community. However, we have been very successful in utilizing one-time funds available as part of our quarterly reviews, and I know that staff is also pursuing outside funding sources for a number of initiatives. This budget proposal does include funding for three new positions to support programs including Charge Up Fairfax and the Community-wide Energy and Climate Action Plan (CECAP).



I was also unable to include baseline funding for information technology projects or increase funding for capital renewal. Both of these are areas which require investments each year, but we have not had the funding flexibility to include recommendations in our annual budget proposals. Based on ongoing and new IT projects, such as modernizing our tax system as requested by the Board, and based on the maintenance needs of our facilities, I anticipate making significant funding recommendations for these items as part of the upcoming *FY 2023 Third Quarter Review*.

One of the most important functions that we perform as a County is the administration of fair and free elections. Changes in absentee voting laws, the implementation of same-day registration, and the increased complexity of voting equipment has increased workloads across the Office of Elections. In order to appropriately resource the agency, two new positions, along with funding for non-merit support is provided in this budget proposal. I am also recommending one new position to alleviate workload issues in the Probate Division of the Fairfax County Circuit Court, where no new positions have been added in the past 20 years.



While the County works to ensure equitable access to voting, we are also working towards broadening access to our world-class Parks programs. Last year, we provided \$0.5 million in funding to further equity initiatives in the Park Authority system; this year's proposal adds another \$0.5 million for a total of \$1.0 million in baseline funding. A portion of the FY 2023 funding was used for a consultant to conduct an analysis and develop recommendations to increase access to Park program and service offerings. In anticipation of these recommendations, FY 2024 funding will provide an initial investment by maintaining all summer camp program fees at the FY 2023 level. Without this funding, fees would be increased based on rising operational costs, supplies, and contract rates for vendor-run programs. Taking this step will allow the Park Authority additional time to develop a more all-encompassing, equitable service delivery model. Other investments specifically targeted to meet our One Fairfax objectives include funding to provide training for community members on racial and social equity and to partner with Leadership Fairfax to promote a more diverse group of applicants for the County's boards, authorities, and commissions.



One new position and funding has also been included to create an equity lead in the Police Department.

As endorsed by the County's Successful Children and Youth Policy Team (SCYPT), funding is included to support a behavioral health system navigation program for children and families as part of Healthy Minds Fairfax. The program will consist of service navigators who can assist families and community members in identifying services for children, help with engagement, and negotiate with providers and insurance companies. The program will also include systems mapping and the identification of tools that can help determine the level of service a child needs. We anticipate additional investments in the program will be necessary next year. In addition to meeting the needs of the youngest in our community, we are also recommending additional resources to assist our seniors. Funding and one position in the Department of Family Services are included to serve seniors living in Fairfax County Redevelopment and Housing Authority (FCRHA) independent living communities that have no access to County staff for supportive services. This position will provide regular visits with each resident, coordinate with them on their service needs, and communicate with their families about their needs. The position will also coordinate closely with both on-site property management and Department of Housing and Community Development staff.



Increased funding is also included to address expiring grant funding and to meet workload requirements. One position and partial-year funding are associated with the transition of the Regional Preparedness System from Urban Areas Security Initiative (UASI) funding to local funding.



The program will continue to enhance community outreach, preparedness, and public education to protect Fairfax County residents from emergencies and disasters. Additional positions are recommended for the Police Department to support the Victim Services Division in providing crisis intervention and referral services and in the Financial Resources Division to address workload concerns.

One of the largest single adjustments included in the FY 2024 proposal is baseline funding to support the Tysons Community Alliance. Following initial funding approved by the Board at Carryover, this organization will help continue driving economic growth and transforming Tysons into a global urban center to attract visitors, residents, and businesses. The County's Department of Economic Initiatives has been a key player in the establishment of the Alliance and has worked to create partnerships and expand our business community throughout the County. I have included one new position to serve as Deputy Director in this agency in order to provide more capacity for the agency to continue this important work.



With many County agencies maintaining position vacancies, **the FY 2024 Advertised Budget Plan includes no net new positions.** Although 17 new positions are recommended as part of this proposal, each increase has been offset by a reduction in another agency. Agencies continue to examine their vacancies to determine if they should be filled or redirected to other agency or countywide needs, and I will continue to first look toward existing position flexibility before adding to the County's position count.



Also released today is the **FY 2024-FY 2028 Advertised Capital Improvement Program (CIP)**. As part of last year's budget development, we had many robust discussions with the Board and the community about recommended changes to our bond and capital program. Based on project delays, cost increases, and a backlog of unsold bonds, we recommended deferring the 2022 bond referendum and expanding the number of years between referendums to time them more appropriately. This slowdown, paired with an increase of \$50 million (split evenly between the County and Schools) in annual bond sales following recommendations from the Joint County/Schools CIP



Committee, were intended to help get our program back on track and align referendum, bond sales, and project spending.

Our program, however, continues to be impacted by global economic factors. Projects continue to experience escalated construction costs, with bids often coming in above projections, sometimes at significantly higher amounts. Additionally, as interest rates have increased, so too have the County's borrowing costs. For the January 2023 General Obligation bond sale, the County received an interest rate of 2.98 percent. This rate was highly competitive in the current market and demonstrated the County's strong fiscal reputation. However, it was more than 120 basis points above the 1.75 percent received last year and is more than double the 1.23 percent received in January 2021. This results in millions more in debt service costs annually and less funding available for other priorities. As part of my FY 2024 budget proposal, I had hoped to be able to recommend further investments in both the County and Schools paydown programs as recommended by the Joint County/Schools CIP Committee. Last year, we were able to include \$2.5 million each for the County and Schools, but I was unable to increase this investment based on other fiscal pressures. My hope is that we are able to contribute more to our baseline paydown programs in future years.

In recognition of the ongoing pressures on the capital program, we have once again closely examined our short and long-term capital needs. In addition to adjusting project estimates to reflect inflationary impacts, several projects have been accelerated, offset by others that have been deferred. The overall impact is a smoothing of the County's referenda totals over the coming years while focusing on our most immediate needs. Accelerated projects include the Tysons Fire Station and the Criminal Justice Academy while projects that are recommended to be moved back include the Tysons Police Station, the Wellfit Facility, and the Chantilly Regional Library. These recommendations have been made after extensive discussions with our agency and facilities staff and reflect priorities based on operational needs and the aging and required maintenance of existing facilities. Additionally, the Board may recall that, last year, we proposed shifting the scheduled 2024 Parks referendum to 2026 and moving from a four- to a six-year cycle. This recommendation was based on a balance of almost \$150 million in unsold Park bonds dating back to the 2016 referendum. However, this recommendation created concern among some of our Parks advocates, who worried that the change would result in project delays, such as several planned Rec Center renovations. Last year, in order to address these concerns, we recommended an allocation of \$25 million in the County's American Rescue Plan Act (ARPA) stimulus funds to specifically address cost increases associated with the Mount Vernon Rec Center renovation. After working closely with Fairfax County Park Authority staff, we are recommending a \$180 million Parks referendum in 2026 as part of this year's CIP. This represents a 20 percent increase in average annual funding for Parks capital needs based on the previous \$100 million referendum planned every four years. I believe that these adjustments provide the correct balance between making the necessary investments in our capital program and managing affordability.



Concurrent with the release of the budget and CIP today, the first Countywide Strategic Plan Annual Report will be released and made available at [www.fairfaxcounty.gov/strategicplan](http://www.fairfaxcounty.gov/strategicplan). This comprehensive document outlines the steps that we have taken over this past year to implement the Strategic Plan adopted by the Board last year. The report is organized by the four key drivers of the Plan, including Equity, Community Outcomes, Data Integration, and Inclusive Engagement. Underpinning all aspects of the Report is the importance of continuing to operationalize the principles of One Fairfax in all of our work, ensuring that any success we experience as a County is felt by all of our residents. For each of the ten Community Outcomes Areas, we highlight key areas where we have made progress and outline actions taken by the County for each of our specified strategies. The report also notes our ongoing efforts to improve the use of data in decision-making and includes

## County Executive Message

information on new data dashboards that will display headline metrics for each of the Outcome Areas, including contextual information and the ability to drill down on each of the measures.

Utilizing data to help us prioritize and target our resources will be even more important in the coming year as I anticipate a troubling revenue picture and tight budget for FY 2025. We are currently projecting that residential equalization for next year will be flat, assuming a continuation in the slowdown of the housing market in 2023, with only marginal increases in commercial real estate. Additionally, the trajectory of inflation – particularly as it relates to services – will impact the Fed's actions on interest rates and our investment income. If actions taken in 2023 are enough to curb inflation, rate reductions in 2024 are possible, and we could once again see declines in this fluctuating revenue source. If we begin to see negative impacts on employment, as some anticipate, this could also impact consumer spending and categories such as Sales Tax. As we approach budget development for FY 2025 and have more information regarding our revenue projections, we will consider our guidance to agencies and determine whether programmatic reductions will be necessary to allow us to refocus on current and emerging priorities.

I know that you will join me in thanking the tremendous County staff from all agencies who contributed to the development of the FY 2024 Advertised Budget Plan. These past few years have stretched all of us as we have pushed through the pandemic, but I am so proud of how we have responded creatively, compassionately, and responsibly. I know that this budget recommendation will generate discussion in our community, and I look forward to future conversations with our residents and all of you as we finalize the FY 2024 budget.

Respectfully submitted,



Bryan J. Hill  
County Executive

# Advertised Budget Summary



## FY 2024

Advertised Budget Plan



# Advertised Budget Summary

## Economic Overview

### Nationally

The lingering effects of the public policy response to the COVID pandemic remains one of the largest factors determining the course of the economy. Overall, in 2022, the economy grew at a rate of 2.1 percent compared to an increase of 5.9 percent in 2021. Growth in GDP paused during the first half of 2022, then rebounded in the third and fourth quarters, when it grew by 3.2 percent and 2.9 percent respectively. Reflecting the steady economy, employment during 2022 continued to grow very strongly. The unemployment rate began 2022 at an already low rate of 4.0 percent, and as of the most recently published report for January 2023 it stands at 3.4 percent, the lowest level since May 1969. For all of 2022, payroll employment increased by 4.5 million after increasing by 6.7 million in 2021, and in January 2023, employment growth accelerated again to 517,000 jobs. Despite a spate of recent reports about layoffs at major companies, according to the Bureau of Labor Statistics' Job Opening and Labor Turnover Survey (JOLTS), there are currently 11.0 million unfilled jobs in the United States, a number that remains close to the series high.

In addition to strong employment growth over the last year, the major economic story has been the continuing resurgent inflation. In January 2023, the year-over-year change in the Consumer Price Index (CPI) was 6.4 percent, down from its cyclical high of over 9 percent in 2022, but still over three times the Federal Reserve Board's target rate of 2 percent. According to the January CPI report, Americans are paying 10.4 percent more in food, 7.3 percent more in energy, and 8.3 percent more in rent compared to a year ago. The stresses are beginning to show in the economy. Despite full employment, inflation has strained Americans' finances, particularly for people in the bottom half of the income scale. The savings rate, which was running at above 8 percent before the pandemic and spiked higher during the pandemic-related economic shutdowns, decreased to 3.3 percent in 2022, as Americans rapidly spent down their savings and pandemic-related aid. According to the Federal Reserve, credit card balances were up 15 percent year-over-year in the third quarter of 2022, the largest increase in more than two decades.

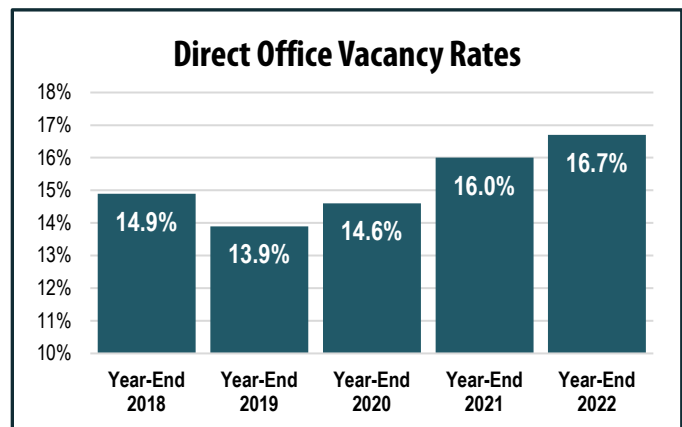
To deal with the economic effects of the pandemic, in 2020 and 2021 there was unprecedented monetary and fiscal support for the economy, with Congress passing several large spending packages. In March 2020, the Federal Reserve rapidly reduced interest rates to zero and kept them there for close to two years. While there continues to be some fiscal stimulus in the economic pipeline, in 2022 fiscal support for the economy began to diminish and monetary support reversed. To deal with soaring inflation, in 2022 the Federal Reserve raised the federal funds rate seven times and increased the rate again by 25 basis points in January 2023 to a target range of 4.5 to 4.75 percent. The rate was zero at the beginning of 2022. The Federal Reserve has also tightened monetary policy by not renewing its purchases of Treasury securities and Agency mortgage-backed securities and letting the securities roll back into the market. The Federal Reserve's goal is to bring down inflation without triggering a recession. So far, the interest rate increases have had little apparent effect on the labor market. Consumer spending has started to slow, but in addition to more restrictive monetary conditions, that may be related to high inflation and decreasing savings. In the interest rate sensitive housing market, the rate increases have had a clear effect. Mortgage rates have increased from below 3 percent to between 6 and 7 percent, their highest level in 20 years. According to the Mortgage Bankers Association, weekly purchase mortgage applications have dropped by 40 percent compared to their levels a year ago. The U.S. Census Bureau has reported that as of December 2022, new housing starts were 21.8 percent below their level a year earlier. According to the Case-Shiller Index, a widely followed measure of U.S. home prices, home price increases have tailed off from nearly 20 percent last year to just under 8 percent, and home values in some parts of the country are stable or have begun to decline.

## Fairfax County

Current economic conditions make revenue forecasting difficult. A consensus has developed that there is likely to be a recession at some point in 2023. According to Bloomberg, forecasters surveyed by the Federal Bank of Philadelphia see the probability of a downturn at more than 40 percent, the highest reading since at least 1975. Economists polled by Bloomberg see the chance of a 2023 recession at 65 percent. Some economists have noted that this may be the most anticipated recession in U.S. history. There is no consensus regarding the length and depth of a possible recession. A key question for the Federal Reserve is how long it takes higher interest rates to impact the economy. As Chairman Powell stated in his February 1, 2023 press conference, “We have covered a lot of ground, and the full effects of our rapid tightening so far are yet to be felt.” The Fed must walk a fine line between raising interest rates too much causing the economy to stall or raising them too little, allowing inflation to continue at above its target rate. So far, the Fed appears committed to bringing inflation down to the target rate of 2 percent even if it involves some economic pain. In his February press conference, Chairman Powell stated that “reducing inflation is likely to require a period of below-trend growth and some softening of labor market conditions.” The last time inflation in the United States fell from over 5 percent without a downturn was over 70 years ago. In addition to economic uncertainty, revenue forecasts also must account for pandemic-related economic trends such as higher vacancy rates for office buildings and the shift to online retail sales.

Based on information from Bright MLS, the average sales price of homes sold in Fairfax County rose 7.4 percent from \$709,136 in 2021 to \$761,799 in 2022. Home prices increased primarily as a result of the tight inventory of homes for sale. Since bottoming out in 2009, the average home sales price has risen 82.6 percent, or at an average annual growth rate of 4.7 percent. Bright MLS also reported that 14,484 homes sold in the County in 2022, down 25.4 percent compared to 2021. Homes that sold during 2022 were on the market for an average of 17 days, the same as in 2021.

In the County’s nonresidential market, according to the Fairfax County Economic Development Authority, the direct office vacancy rate at year-end 2022 was 16.7 percent, up from 16.0 percent at year-end 2021. The overall office vacancy rate, which includes empty sublet space, was 17.8 percent at year-end 2022, up from 17.0 percent recorded at year-end 2021. The amount of empty office space increased to 21.3 million square feet.



At year-end 2022, the rate of office construction continued to decline, as developers look for large “anchor” tenants to kickstart development. There were four buildings under construction, accounting for approximately 855,000 square feet of office space. Two of the buildings under construction have a committed tenant, and the other two are trophy buildings adjacent to Reston metro stations. The 2.0 million square feet of office space that delivered in 2022 was more than the 0.9 million square feet of office space that delivered in 2021. Office leasing activity totaled 6.6 million square feet during 2022, compared to 4.9 million in 2021. While this uptick in office leasing is positive news for the County, activity is not yet at the pre-pandemic level when Fairfax County averaged 10 million square feet of annual office leasing activity.

## Advertised Budget Summary

### FY 2024 General Fund Budget Summary

Based on the current Real Estate Tax rate of \$1.11 per \$100 of assessed valuation, \$364.46 million in increased revenue is projected over FY 2023 levels. This amount is reduced by \$2.70 million due to the expansion of the FY 2024 tax relief program to include a 75 percent tax relief bracket and a new tax deferral program. A proposed increase in Emergency Medical Services (EMS) Transport fees is projected to generate an additional \$1.99 million, and \$1.56 million of additional revenue is associated with expenditure adjustments. With an increase in Transfers In of \$0.15 million, \$365.46 million is available for FY 2024 requirements. The FY 2024 Advertised Budget Plan allocates \$144.26 million of these available resources for Fairfax County Public Schools (FCPS) priorities and \$134.51 million for County requirements, with a net decrease of \$3.54 million in reserve contributions. The remaining balance of \$90.22 million is available for Board consideration in FY 2024.

The following table summarizes the FY 2024 Advertised Budget Plan.

| <b>Adjustments included in FY 2024 General Fund Budget</b>                   |                 |                 |                 |
|--|-----------------|-----------------|-----------------|
| (Amounts shown are in millions, net change over FY 2023 Adopted Budget Plan) |                 |                 |                 |
| <b>Projected Revenue Increase</b>  |                 |                 |                 |
| Revenue Increase at Current Real Estate Tax Rate                             |                 |                 | \$364.46        |
| Expansion of Tax Relief for Seniors and Disabled                             |                 |                 | (\$2.70)        |
| EMS Transport Billing Increase   |                 |                 | \$1.99          |
| Revenues associated with Expenditure Adjustments                             |                 |                 | \$1.56          |
| Net Impact of Transfers In   |                 |                 | \$0.15          |
| <b>Total Available</b>   |                 |                 | <b>\$365.46</b> |
| <b>FY 2024 Requirements</b>  |                 |                 |                 |
|  | County          | Schools         | Total           |
| School Operating Support   | --              | \$144.10        | \$144.10        |
| County Compensation  | \$92.73         | --              | \$92.73         |
| Debt Service/Capital Requirements  | \$9.85          | \$0.16          | \$10.01         |
| Inflationary/Contract Rate Adjustments                                       | \$18.05         | --              | \$18.05         |
| New Facilities   | \$5.31          | --              | \$5.31          |
| Other Priorities   | \$8.57          | --              | \$8.57          |
| <b>Subtotal</b>  | <b>\$134.51</b> | <b>\$144.26</b> | <b>\$278.77</b> |
| Reserve Adjustments  |                 |                 | (\$3.54)        |
| <b>Total Uses</b>  |                 |                 | <b>\$275.23</b> |
| <b>Projected Balance</b>   |                 |                 | <b>\$90.22</b>  |

### FY 2024 General Fund Revenue

FY 2024 General Fund revenues are projected to be \$5,131,138,623, an increase of \$279,635,402, or 5.8 percent, over the *FY 2023 Revised Budget Plan*, which contains the latest FY 2023 revenue estimates, and an increase of \$365,305,937, or 7.7 percent, over the FY 2023 Adopted Budget Plan.

On the County's real estate front, residential equalization reflects a 6.97 percent increase in FY 2024, while non-residential equalization increased by 1.65 percent. The overall Real Estate tax base grew 6.59 percent.

The value of a penny on the Real Estate Tax rate is \$31.4 million in FY 2024. Each penny change in the tax rate equals \$71.95 on a taxpayer's bill. Given an average value of a residential unit of \$719,522, the "typical" residential annual tax bill will rise, on average, \$520.40 in FY 2024 at the current Real Estate tax rate of \$1.11 per \$100 of assessed value due to the rise in the average value of a residential unit.

The Board of Supervisors took action on December 7, 2021, to expand the Real Estate Tax Relief Program by increasing the income and asset limits for FY 2023. Included in those program adjustments were additional expansions for this tax year, resulting in a decrease of \$2.70 million in anticipated revenue in FY 2024. The adjustments effective in FY 2024 include an additional bracket to provide 75 percent exemption for elderly and disabled taxpayers with incomes between \$60,001 and \$70,000 and a new Real Estate Tax Deferral program for eligible seniors and people with disabilities.

As a result of a review of County fees and charges, EMS transport rates are recommended to be adjusted in FY 2024. The current rates have not been adjusted since July 1, 2014 (FY 2015) and have not kept pace with Medicare reimbursement rates. Additionally, Arlington, Alexandria, and Washington DC have increased their EMS rates. Basic Life Support (BLS) transport is recommended to increase from \$500 to \$750; Advance Life Support 1 (ALS-1) transport from \$650 to \$950; Advance Life Support 2 (ALS-2) transport from \$800 to \$1,175; and the current charge of \$12 per mile transported is recommended to increase to \$18 per mile transported. The proposed EMS Transport fee increases are estimated to generate an additional \$1.99 million in FY 2024.

The *General Fund Revenue Overview* in the FY 2024 Overview volume has additional details on General Fund revenues.

### FY 2024 General Fund Disbursements

FY 2024 General Fund disbursements are \$5,049.14 million, an increase of \$275.10 million, or 5.76 percent, over the FY 2023 Adopted Budget Plan and a decrease of \$145.23 million, or 2.80 percent, from the *FY 2023 Revised Budget Plan*. As the *FY 2023 Revised Budget Plan* includes the carryforward of encumbrances from FY 2022 and other one-time adjustments for FY 2023 approved as part of the *FY 2022 Carryover Review*, comparisons between the FY 2024 budget and the *FY 2023 Revised Budget Plan* may be misleading. Thus, this section focuses on changes from the FY 2023 Adopted Budget Plan. Of the \$275.10 million increase over the Adopted Budget, \$278.77 million reflects programmatic adjustments, partially offset by reduced reserve requirements that allow a decrease of \$3.67 million in the transfers to the Revenue Stabilization and Economic Opportunity Reserves.

It should also be noted that the FY 2024 Advertised Budget Plan includes no net change in positions, as position reductions have been identified to offset all new positions.



## Employee Compensation (Pay and Benefits)

\$92.73 million

The FY 2024 Advertised Budget Plan includes funding for a market rate adjustment, as well as performance and longevity increases for general County employees, merit and longevity increases for uniformed public safety employees, and increases to support employee retention and recruitment efforts that will reduce pay compression and align the County's pay structures with the market based on benchmark data.

### 2.00% Market Rate Adjustment

Funding of \$31.94 million is included for the full-year impact of a 2.00 percent Market Rate Adjustment (MRA) increase effective July 2023 for all employees. The MRA provides a guide to the amount of pay structure adjustment needed to keep County pay rates competitive with the market and is based on a formula approved by the Board of Supervisors.

The calculation of the MRA consists of the following components:

The FY 2024 Advertised Budget Plan includes an increase to keep the County's **Living Wage** competitive in relation to the market. Consistent with the methodology used to adjust County pay scales, the Living Wage will be increased by the approved Market Rate Adjustment each year. For FY 2024, this will result in a 2.00 percent increase from the current rate of \$15.90 per hour to \$16.22 per hour. There is no fiscal impact anticipated, and staff will continue to monitor other local jurisdictions for competitiveness.

- Consumer Price Index (CPI) for the Washington-Arlington-Alexandria area, as prepared by the U.S. Department of Labor's Bureau of Labor Statistics. The CPI closely monitors changes in the cost of living. The CPI represents 40 percent of the MRA calculation.
- Employment Cost Index (ECI) as prepared by the U.S. Department of Labor's Bureau of Labor Statistics. The ECI measures the rate of change in employee compensation (wages and salaries). The index used by the County measures changes in employee compensation for "Civilian" workers. This includes private sector, state, and local government employees. Federal employees are not included in this index. The ECI represents 50 percent of the MRA calculation.
- Federal Wage Adjustment for the Washington-Baltimore area as prepared by the federal Office of Personnel Management. Fairfax County uses the most current approved wage adjustment in budget calculations; however, because of the timing of the approval of the Federal Wage Adjustment and the County's budget cycle, the County uses the wage adjustment from the previous January. The Federal Wage Adjustment represents 10 percent of the MRA calculation.

### Public Safety Merit/Longevity Increases

Funding of \$16.57 million is included for public safety pay increases which reflect merit and longevity increases for all eligible uniformed public safety employees. The funding reflects the impact of prior year merit and longevity increases, as well as the partial-year costs for increases provided to uniformed employees in FY 2024 since all increases are effective on the employee's anniversary date. Merit increases are awarded to public safety employees as they progress through the pay scale. Public safety employees who have reached a length of service milestone of 15, 20 or 25 years are eligible for longevity. Merit and longevity increases are each 5 percent for public safety employees. Approximately 48 percent of public safety employees are eligible for a merit or longevity increase, and the average increase is approximately 2.39 percent.

### General County Performance/Longevity Increases

Funding of \$16.43 million supports General County employee pay increases reflecting the performance and longevity program for all eligible General County employees approved by the Board of Supervisors in fall 2014 and implemented in FY 2016. The funding reflects increases effective July 2023 for graduated performance increases, based on where employees are on the pay scale,

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and the 4 percent longevity increases provided to employees who reach 20 or 25 years of service. In FY 2024, all employees reaching 20 or 25 years of service as of June 30, 2023, will receive a 4 percent increase. Employees receiving a longevity award do not also receive a performance award. The performance increases range from 3 percent for employees within 15 percent of the bottom of the pay scale to 1.25 percent for employees within 25 percent of the top of the pay scale. The average performance/longevity increase in FY 2024 is 2.06 percent.

Average projected employee pay increases for FY 2024 for merit employees are provided below:

|   | General County                | Uniformed Public Safety       |
|---|-------------------------------|-------------------------------|
| Market Rate Adjustment                          | 2.00%                         | 2.00%                         |
| Steps/Longevities                               | --                            | 2.39%                         |
| Performance/Longevities                         | 2.06%                         | --                            |
| <b>Average Increase</b><br>(Range of Increases) | <b>4.06%</b><br>(2.00%-6.00%) | <b>4.39%</b><br>(2.00%-7.00%) |

## Employee Retention and Recruitment Efforts

Analyses are performed annually to determine if job class midpoints are inconsistent with the market midpoint average. In addition, several initiatives are under way to address staffing challenges including the establishment of hiring incentives targeted to those job classes experiencing the most severe recruitment challenges and reviews of salary compression to improve employee retention. An increase of \$7.80 million is included for the FY 2024 impact of employee compensation adjustments resulting from these benchmark studies and pay compression reviews.

- For General County employees and uniformed public safety communicators, external market reviews were performed for 72 benchmark job classes. Based on the results of the analysis, 11 benchmark classes required adjustments. These benchmark classes include:
  - Business Analyst II
  - Custodian II
  - Environmental Technologist II
  - Graphic Artist II
  - Information Technology Technician II
  - Maintenance Worker
  - Physical Therapist II
  - Plant Operator II
  - Programmer Analyst II
  - Public Health Nutritionist
  - Trades Supervisor

Including job classes linked to the benchmarks studied, a total of 81 job classes were recommended for adjustment. Recognizing the difficulties that agencies are currently experiencing with employee retention and recruitment, these adjustments are recommended to be accelerated, with implementation in late FY 2023. In addition, staff continues to monitor the County’s vacancy status and work with agencies to address their staffing challenges.

- For the Police, Fire and Rescue, and Sheriff public safety groups, three agreed-upon benchmark classes are compared to local comparators. Recommendations for adjustments are made when at least two of the benchmark classes are below 95 percent of the market midpoint average. Based on the results of the analysis, no increases are recommended for job classes in these pay groups in FY 2024. It should be noted that, for purposes of the benchmark review, 24-hour shift differential pay, mandated overtime, and the annual

## Advertised Budget Summary

stipend for staff positions are included in the salaries for uniformed Fire and Rescue personnel. These changes were developed in collaboration with employee group representatives as part of the 2019 Fire and Rescue Compensation and Organizational Review.

- An analysis is performed annually to determine if shift differential premium pay rates are consistent with the market average, with adjustments recommended for those rates that fall below 95 percent of the market average. As a result of this analysis, the night shift differential rate for general employees is increased from \$1.30 to \$1.35 per hour, the evening shift differential rate for sworn police officers is increased from \$1.02 to \$1.06 per hour, the night shift differential rate for sworn police officers is increased from \$1.51 to \$1.56 per hour, and the night shift differential rate for deputy sheriffs is increased from \$1.45 to \$1.49 per hour.

### Election Officer Stipends

Consistent with actions approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*, an increase of \$0.34 million is included to support Election Officer stipend increases for General Elections.

### Satellite Election Worker Stipends

An increase of \$0.32 million is included in the Office of Elections for stipends for Satellite Election Officers and pay increases for non-merit staff. The Agency has been notified by the State that satellite staff must be compensated via stipends instead of as hourly workers to maintain compliance with State requirements.

### Salary Supplements for Eligible State Employees

An increase of \$0.27 million is included for salary supplements provided by the County to eligible state employees. The cost of these supplements, which are set at 15 percent of salary for new employees, has increased due to an increase in the number of eligible positions and an increase in base salaries provided by the State.

### General Registrar Salary

An increase of \$0.06 million is included in the Office of Elections to increase the salary of the General Registrar based on an increase approved by the State. This expenditure increase is fully offset by an increase in revenue with no net impact to the General Fund.

### Board of Equalization Stipends

An increase of \$0.05 million in the Department of Finance is included to increase the stipend for members of the Board of Equalization from \$200 to \$300 per meeting.

### Retirement

An increase of \$24.93 million is associated with required employer contribution rate increases for each of the County's three retirement plans, as shown in the chart below. It is the County's policy to fully fund the actuarially determined contributions; since FY 2020, the contribution rates have been calculated to include amortization of 100 percent of the unfunded liability. Contributions are required to increase in FY 2024 primarily because all three systems failed to reach the 6.75 percent assumed rate of investment return in FY 2022. The Employees' system was down 3.65 percent, the Uniformed system was down 9.04 percent, and the Police Officers system was up 0.89 percent, all net of fees.

## Advertised Budget Summary

|                 | FY 2023 Rates (%) | FY 2024 Rates (%) | Percentage Point Change (%) | General Fund Impact* (in millions) |
|-----------------|-------------------|-------------------|-----------------------------|------------------------------------|
| Employees'      | 28.88             | 30.07             | 1.19                        | \$5.3                              |
| Uniformed       | 39.31             | 46.79             | 7.48                        | \$13.4                             |
| Police Officers | 46.04             | 50.87             | 4.83                        | \$6.2                              |
| <b>Total</b>    |                   |                   |                             | <b>\$24.9</b>                      |

### Health Insurance and Other Benefits Adjustments

A net decrease of \$5.17 million is associated with the net impact of adjustments necessary in several benefits categories based on experience and projected rate changes. A decrease of \$10.64 million is included to reflect anticipated savings based on year-to-date experience. This decrease is partially offset by increases in health insurance and group life insurance, as well as funding for benefit expenses in funds supported by the General Fund. An increase in health insurance of \$4.84 million includes projected premium increases of 5.0 percent for all health insurance plans, effective January 1, 2024, as well as the full-year impact of January 2023 premium adjustments, which ranged from a decrease of 0.1 percent to an increase of 6.4 percent. The 5.0 percent increase is a budgetary projection only; final premium decisions will be made in the fall of 2023 based on updated experience. Decisions will be based on the impact to employees and retirees, the actual claims experience of each plan, the maintenance of adequate reserves, and the impact on the County's OPEB liability. Adjustments in group life insurance include an increase of \$0.55 million due to the impact of contracted premium increases effective January 1, 2023.

### Tuition Assistance Program

Consistent with actions approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*, an increase of \$0.10 million in Agency 89, Employee Benefits, to increase the maximum annual reimbursement amount from \$1,600 to \$2,000 per employee in the Tuition Assistance Program (TAP). The TAP was established to attract and retain qualified persons for County services, to improve the quality of leadership and productivity in County operations, and to encourage employees to continue their education as a means for improving job skills and enhancing promotional opportunities.

### Employee Commuter Benefits Program

Consistent with actions approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*, an increase of \$0.10 million in the Department of Transportation is included to support the Employee Commuter Benefits Program. This program provides a benefit to eligible County employees and encourages the use of transit or vanpools instead of single-occupant vehicle travel for trips to and from work. This adjustment is intended to increase the current monthly maximum subsidy to bring it in line with the benefits available to federal government employees.

### Other Post-Employment Benefits (OPEB) Savings

A decrease of \$1.00 million in the transfer to Fund 73030, OPEB Trust, is based on a decrease in the Annual Required Contribution (ARC) that is primarily the result of actual retiree claims experience. It is anticipated that this decreased transfer level, when combined with contributions from other funds and the implicit subsidy contribution, will fully fund the FY 2024 Annual Required Contribution.

## County Debt Service

\$9.11 million

FY 2024 General Fund support of County debt service requirements is \$142.78 million, an increase of \$9.11 million, or 6.81 percent, over the FY 2023 Adopted Budget Plan. The increased FY 2024 funding levels support programmed debt service payments, including the \$145 million in General Obligation bonds sold in January 2023, which included a \$25 million increase as a result of recommendations from the Joint County/Schools Capital Improvement Program (CIP) Committee as discussed in the Capital Construction section below. During FY 2024 it is anticipated that a General Obligation bond sale estimated at \$145 million will be conducted to fund cash requirements for on-going capital projects for County purposes. This bond sale estimate is consistent with the FY 2024-FY 2028 Advertised Capital Improvement Program. It should be noted that funding for School-related debt service is included in Support for Fairfax County Public Schools.

## Capital Construction

\$0.74 million

The proposed FY 2024 General Fund Supported Capital Program is \$26.23 million, representing an increase of \$0.74 million over the FY 2023 Adopted Budget Plan. This increase is associated with funding adjustments attributed to maintenance previously supported by the County's Community Labor Force, athletic field maintenance associated with the opening of Patriot Park North, the Park Authority's forestry operations and ground maintenance efforts, support for the Wastewater Colchester Contribution, and interest payments on Conservation Bond Deposits. These increases are partially offset by some minor project decreases.

In February 2020, the Board of Supervisors and the School Board established a joint CIP working group to allow for information sharing, prioritizations, and planning by both the County and Fairfax County Public Schools (FCPS). The Committee spent its time reviewing existing Financial Policies, considering the financing options available for capital projects, understanding the capital project requirements identified for both the County and FCPS, and evaluating the current CIP Plan and processes. Following these discussions, the Committee arrived at a series of recommendations, which included increasing the General Obligation Bond sale limit from \$300 million to \$400 million annually; dedicating the equivalent value of one penny on the Real Estate tax for the capital program and splitting those funds between the County and FCPS to support infrastructure replacement and upgrade projects and debt service requirements on the increased annual sales; and increasing the percentage allocated to the Capital Sinking Fund at year-end and including FCPS in the allocation. These recommendations were approved by the Board of Supervisors on December 7, 2021, and, when fully implemented, will provide significant funding for both capital programs in the future.

This year's CIP reflects the recommendation to increase annual bond sales gradually to the revised limit, including a \$50 million increase which was sold in January 2023 and an additional \$50 million planned for January 2025, for a total increase of \$100 million (split evenly between the County and FCPS). It is anticipated that these increased bond sales will allow FCPS to design and construct an additional one to two schools per year and will allow the County to overcome several challenges in the current and future bond program.

In addition, based on the Joint Committee's recommendations, beginning at the *FY 2022 Carryover Review*, the Capital Sinking Fund was increased from 20 percent to 30 percent of available year-end balances and included FCPS in the allocation of funds for the first time. The funding is now allocated as follows: 45 percent for Facilities Management Department (FMD), 25 percent for FCPS, 15 percent for parks, 7 percent for walkways, 5 percent for County-owned roads and 3 percent for

## Advertised Budget Summary

revitalization improvements. Funding provides for County and FCPS infrastructure replacement and upgrades, such as roofs, HVAC and electrical systems, and reinvestment in trails, pedestrian bridges, and other infrastructure improvements.

Although the Committee recommended setting aside the equivalent of one penny on the Real Estate Tax rate for capital projects, based on other spending requirements, the FY 2024 proposal does not fully dedicate this funding to the capital program. The [FY 2024 Advertised Budget Plan](#) includes a total of \$5.00 million, or \$2.50 million each for the County and School capital programs, which is consistent with the [FY 2023 Adopted Budget Plan](#). It is anticipated that additional funding may be available at budget quarterly reviews and increases to the Sinking Fund will supplement this funding.

### FY 2024 Capital Construction/Paydown Summary<sup>1</sup>

|  | Commitments, Contributions, and Facility Maintenance | Paydown            | Total General Fund Support |
|--|--|--------------------|----------------------------|
| ADA Improvements   | \$0  | \$350,000          | \$350,000                  |
| Athletic Field Maintenance and Sports Projects                       | \$5,368,338  | \$1,700,000        | \$7,068,338                |
| Developer Defaults   | \$0  | \$200,000          | \$200,000                  |
| Environmental Initiatives  | \$1,298,767  | \$0                | \$1,298,767                |
| Maintenance and Snow Removal   | \$3,986,916  | \$0                | \$3,986,916                |
| Other Payments and Contributions                                     | \$4,962,594  | \$0                | \$4,962,594                |
| Park Authority Inspections, Maintenance, and Infrastructure Upgrades | \$1,151,000  | \$1,807,000        | \$2,958,000                |
| Reinvestment/Repairs to County Roads and Walkways                    | \$0  | \$1,500,000        | \$1,500,000                |
| Revitalization Area Maintenance                                      | \$1,410,000  | \$0                | \$1,410,000                |
| <i>Subtotal</i>  | <i>\$18,177,615</i>                                  | <i>\$5,557,000</i> | <i>\$23,734,615</i>        |
| <b>Joint CIP Committee Recommendations</b>                           |  |                    |                            |
| CIP Feasibility Studies  | \$1,000,000  | \$0                | \$1,000,000                |
| County Infrastructure Replacement and Upgrades                       | \$0  | \$1,500,000        | \$1,500,000                |
| <i>Subtotal</i>  | <i>\$1,000,000</i>                                   | <i>\$1,500,000</i> | <i>\$2,500,000</i>         |
| <b>Total General Fund Support</b>                                    | <b>\$19,177,615</b>                                  | <b>\$7,057,000</b> | <b>\$26,234,615</b>        |

<sup>1</sup> Reflects General Fund support. Other funding sources such as dedicated revenue and bond funding are not included in these totals.

Details about the Capital program are available in the *Capital Projects Overview* of the Overview volume.

### Capital Improvement Program

The [FY 2024-FY 2028 Capital Improvement Program](#) (CIP) totals \$13.6 billion. The total bond program within the CIP is \$2.4 billion (includes both General Obligation and Economic Development Authority bonds), and the CIP bond program is managed within the County's debt ratios. Highlights include the review and analysis associated with the long-range Bond Referendum Plan and the County's debt capacity; efforts underway to identify potential FCPS/County shared-use facility sites and other colocation opportunities; and an outline of key changes from the FY 2023-FY 2027 CIP.

The CIP was developed with input from County agencies and to the extent possible, in accordance with the recommendations of the Joint County Board/School Board CIP Committee. One of the topics discussed with the Committee was the challenges the County has been experiencing in recent years that have led to a backlog in unsold bonds. This backlog is based on several factors: limits on

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bond sale timeframes (8 years with possible 2-year extension), restrictions on annual bond sale amounts, changes in project scopes after voter approval, higher Metro contribution requirements, and project delays associated with colocation opportunities, supply chain issues, and COVID. Although the Joint CIP Committee recommended an increase in the annual bond sale amount from \$300 million to \$400 million, this increase will be gradual over several years and does not fully address the current CIP project challenges. The FY 2024-FY 2028 Bond Referendum Plan below includes staff recommendations to delay and spread out some bond referenda projects to help with these program challenges. This adjustment was intended to help with the backlog of bonds needed to be sold and position the County to better take advantage of the increased sale limits in the future.

## FY 2024-FY 2028 Bond Referendum Plan

| Year      | Category | Description  | Total     |
|-----------|----------|--|-----------|
| Fall 2023 | Schools  | Capital Enhancement, Renovation, Infrastructure Management   | \$360 mil |
| Fall 2024 | County   | Public Safety (\$168 mil) – Fox Mill Fire Station, Oakton Fire Station, Tysons Fire Station, Mt. Vernon Police Station, Criminal Justice Academy<br>Transportation (\$180 mil) – Metro Contribution  | \$348 mil |
| Fall 2025 | Schools  | Capital Enhancement, Renovation, Infrastructure Management   | \$460 mil |
| Fall 2026 | County   | Human Services (\$125 mil) – Early Childhood Facilities, Tim Harmon Campus, Springfield Community Resource Center<br>Libraries (\$44 mil) – Centreville Regional, Herndon Fortnightly Community, Kings Park Community<br>Parks (\$180 mil) – Fairfax County Park Authority | \$349 mil |
| Fall 2027 | Schools  | Capital Enhancement, Renovation, Infrastructure Management   | \$460 mil |

## Fairfax County Public Schools Support

**\$144.26 million**

The FY 2024 Advertised Budget Plan fully funds the recurring costs in the Superintendent’s transfer request for the School Operating Fund of \$144.10 million and includes a \$0.16 million increase to fully fund required adjustments for School Debt Service. This results in transfers to Schools totaling \$2,635.04 million, an increase of \$144.26 million, or 5.79 percent, over the FY 2023 Adopted Budget Plan. These figures include transfers to the School Operating, Debt Service, and Construction Funds. Transfers to the Schools funds make up 52.2 percent of General Fund disbursements in this proposal.

The FY 2024 Advertised Budget Plan includes \$2.64 billion in support for **Fairfax County Public Schools**, an increase of \$144.26 million, or 5.79% over FY 2023. Transfers to the School Operating, Debt Service, and Construction Funds make up 52.2% of General Fund disbursements in FY 2024.



### Schools Operating Support

Of the total increase, an increase of \$144.10 million is included as increased support to the School Operating Fund, an increase of 6.33 percent over the funding level in the FY 2023 Adopted Budget Plan. This recommendation is \$15.5 million shy of the transfer increase requested in the Superintendent’s Proposed budget of \$159.6 million, or 7.0 percent. The Superintendent’s Proposed budget addresses a number of priorities, particularly a strong compensation program for Schools. The budget includes funding for a 3.0 percent market scale adjustment, step increases for eligible employees, a salary scale extension of one step, and a 1.0 percent retention bonus. The County’s recommended transfer fully funds the requested recurring increase in

# Advertised Budget Summary

the Superintendent's Proposed budget but does not account for the net \$15.5 million cost of the retention bonus, as it is the County's practice to fund one-time investments as part of quarterly budget reviews. It is important to note that both the Superintendent's Proposed and the County Executive's Advertised budgets were prepared before the state announced a calculation error which could result in a reduction of \$12.7 million in state aid to FCPS.

## Schools Debt Service Support

The General Fund transfer to the School Debt Service Fund is \$200.03 million, an increase of \$0.16 million, or 0.08 percent, over the FY 2023 level. This estimate includes the impact of the \$205 million in General Obligation bonds sold in January 2023, which included a \$25 million increase as a result of recommendations from the Joint County/Schools CIP Committee. During FY 2024 it is anticipated that a General Obligation bond sale estimated at \$205 million will be conducted to fund cash requirements for on-going capital projects for School purposes.

## Schools Capital Construction Support

The General Fund transfer to the School Construction Fund in FY 2024 is \$15.6 million, representing no change from FY 2023.

The County provides support for Fairfax County Public Schools outside of General Fund transfers. In FY 2024, \$144.06 million is included in the County budget for programs such as Head Start, School Health, Behavioral Health Services, School Resource Officers, School Crossing Guards, after-school programming, field maintenance, and recreational programs.

## Inflation and Contract Rate Adjustments

**\$18.05 million**

Inflation is impacting the County budget, just as it does those of County residents. Funding increases of \$18.05 million are primarily associated with the increased costs of contracts and rent for leased properties. After accounting for the revenue impact associated with these adjustments, the net impact to the General Fund is \$17.02 million.

### Human Services Contract Rate Increases

An increase of \$8.45 million is included to support contract rate increases for the providers of mandated and non-mandated health and human services. The amount includes \$1.24 million in recurring FASTRAN costs previously approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*. This increase is partially offset by \$1.04 million in revenue, for a net General Fund impact of \$7.41 million.

### Utility Cost Increases

An increase of \$3.52 million has been included for increased utilities requirements in FY 2024. Of this total, \$2.80 million is included in the Facilities Management Department (FMD) to support increased natural gas and electricity costs at County facilities based on rising utility rates. The remaining \$0.72 million is included in Capital Facilities to support increased costs for streetlight electricity based on anticipated rate increases and the addition of new streetlights. A higher rate for the County's natural gas contract went into effect on August 1, 2022. In addition, the cost of electricity services provided by Dominion Energy was significantly increased on April 1, 2022. These adjustments are consistent with action approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*.



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## Homeless Shelter Staffing

An increase of \$2.03 million in the Department of Housing and Community Development is included to replace one-time funding from American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds to support local non-profits managing the County's homeless shelters in addressing staffing issues and to address increased costs associated with motel placements.

## Information Technology Infrastructure Inflation

An increase of \$2.00 million is included in Fund 60030, Technology Infrastructure Services, to address inflationary impacts and demand-driven cost increases for both technology products and contracted services. Many of these costs can be directly traced to the need for additional remote access, software licenses and enhanced mobility and business continuity requirements. Additionally, funding has been included to address increased hardware and licensing requirements in the PC Program.

## Lease Adjustments

A net increase of \$0.99 million in the Facilities Management Department has been included for lease requirements in FY 2024. This adjustment is due to the addition of leased square footage, an annual 2.5 to 3 percent escalation on existing leases, and the expiration of a lease associated with mental health services.

## Contributory Fund Cost Increases

A net increase of \$0.56 million in Fund 10030, Contributory Fund, reflects increases for contributions to the Metro Washington Council of Governments, the National Association of Counties, the Northern Virginia Transportation Commission, the Birmingham Green Adult Care Residence, NOVA Parks, the 250<sup>th</sup> Commission, and the Architectural Review Board; as well as decreases for contributions to the Northern Virginia Regional Commission, the Virginia Association of Counties, and Northern Virginia Community College. These adjustments are based on agreed-upon formulas and are calculated based on per capital rates and changes in estimated population, which sources may differ by agreement, or on actual or projected costs.

## Security Contract Rate Increase

An increase of \$0.40 million is included in the Department of Emergency Management and Security to support contracted security services for buildings and facilities throughout the County. These services are provided by security officers who serve to deter, report, deescalate, and prevent criminal activity and threats of physical harm to County staff and visitors, as well as protect facilities and related assets.

## Park Authority Contract Rate Increases

An increase of \$0.06 million is included in the Park Authority to support contract rate increases for professional contract services that support Park Authority operations.

## Economic Development Authority Contract Rate Increases

An increase of \$0.04 million is included in the Economic Development Authority to cover the cost of inflation-related contract increases.

## New Facilities

**\$5.31 million, 3 Positions**

Increased funding of \$5.31 million supports the personnel and operating costs associated with new County facilities that opened in FY 2023 or are scheduled to start construction or open in FY 2024.

## Advertised Budget Summary

After accounting for the revenue impact associated with these adjustments, the net impact to the General Fund is \$5.25 million.

### **South County Animal Shelter**

Consistent with action previously approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*, an increase of \$2.96 million is included in the Department of Animal Sheltering to support additional positions for the new South County Animal Shelter scheduled to open in May 2023.

### **PAWS Clinic**

An increase of \$0.06 million is included in the Department of Animal Sheltering to support the Pet Assistance and Wellness Services (PAWS) Clinic to provide low-cost veterinary services in Lorton. This expenditure increase is fully offset by an increase in revenue for no net impact to the General Fund.

### **Workforce Innovation Skills Hub**

An increase of \$0.83 million in the Department of Family Services is included to support the Workforce Innovation Skills Hub located at the Hybla Valley Community Center (previously Lee District Community Center) located in the Historic Richmond Highway corridor. Funding will provide skills training and employment with a focus on innovation and emerging technologies. Through multiple partnerships with trade groups, employers, and nonprofit organizations, the Workforce Innovation Skills Hub is supporting workforce development for locally in-demand and emerging careers. In FY 2023, this program was funded through the ARPA Coronavirus State and Local Fiscal Recovery Fund.

### **Patrick Henry Family Shelter**

An increase of \$0.60 million in the Department of Housing and Community Development is included to provide support for emergency shelter expenses, including apartment rent, security deposits, maintenance and repairs related to the Patrick Henry Family Shelter, scheduled to be opened in the fall of 2024.

### **Maintenance at New and Expanded Facilities**

An increase of \$0.27 million in the Facilities Management Department (FMD) is included for required utility, custodial, repair/maintenance, and landscaping costs associated with partial or full year costs for new or expanded facilities in FY 2024. The increase is primarily associated with the South County Police Station and Animal Shelter and the Seven Corners Fire Station. These facilities will provide an additional 58,005 square feet to the current square footage maintained by FMD.

### **Springfield Center Without Walls**

An increase of \$0.22 million and 3/2.25 FTE new positions is included in the Department of Neighborhood and Community Services to provide minimal staffing required to operate Center without Walls in a County leased facility to allow older adults to participate in health and wellness activities in the Springfield area while engaging with others. As part of the *FY 2022 Carryover Review*, the Board of Supervisors approved funding to support construction and build-out costs for a newly leased facility.

### **Park Authority Museum Operational Costs**

An increase of \$0.20 million is included in the Park Authority to support custodial services, security, supplies, utilities, historic preservation, and maintenance at a museum located in Fairfax. The current operators have offered to donate the property to the FCPA to assume operations and care for the building and grounds.

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## Patriot Park North

An increase of \$0.17 million is included in the Park Authority to support full year funding associated with the opening of the Patriot Park North Complex. This funding supports staff, marketing, communications, and concession equipment. The development of the Patriot Park North Complex was a priority of the Sports Tourism Task Force.

## Other Priorities

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**\$8.57 million, (3) Positions**

Net increased funding of \$8.57 million and 14 new positions is included to support a number of County initiatives, emerging trends, and community needs. A reduction of 17 positions is also included to offset all new positions included in the Advertised budget, for no net new positions. After accounting for the revenue impact associated with these adjustments, the net impact to the General Fund is \$8.17 million.

## Contribution for the Tysons Community Alliance

An increase of \$3.00 million is included in Fund 10030, Contributory Fund, to support the Tysons Community Alliance. The Tysons Community Alliance is a non-profit community organization designed to serve as a catalyst for the transformation of Tysons into an inclusive, vibrant, and globally attractive urban center. The Alliance's mission consists of four focus areas: communications and branding to tell Tysons' story; research and business support to catalyze economic growth; placemaking/place management to activate the public realm through events and pop-up spaces; and transportation and mobility to champion livability through walkability and connectivity. As part of the *FY 2022 Carryover Review*, the Board of Supervisors approved initial funding in the amount of \$2.50 million for the Tysons Community Alliance.

## Landscaping Services to Replace the Community Labor Force Program

An increase of \$0.65 million in the Facilities Management Department is included for the annual contract costs associated with landscaping services in FY 2024. The Fairfax County Sheriff's Office discontinued the Community Labor Force (CLF) Program in September 2022. The CLF Program managed landscaping services at 50 County locations. The CLF Program offered low-risk inmates an opportunity to provide mowing, bus shelter clean-up, snow removal and landscaping services at County facilities. This program has provided a tremendous asset to the community for many years, and FMD has been able to benefit from reduced landscaping costs. Critically low staffing within the Sheriff's Office has impacted their ability to maintain this program. An amount of \$0.62 million was approved for landscaping services in FY 2023 by the Board of Supervisors as part of the *FY 2022 Carryover Review* and an amount of \$0.65 million adjusted for inflation is required in FY 2024. It should be noted that a reduction in the Office of the Sheriff, noted later in this section, was included to offset this increase.

## Elections Staffing

An increase of \$0.64 million is included in the Office of Elections for non-merit staffing for satellite locations to process absentee ballots and support voting equipment.

## Police Staffing

An increase of \$0.63 million and 4/4.0 FTE new positions is included in the Police Department to provide additional financial resources staffing based on workload requirements, establish an equity lead position to support the One Fairfax initiative, and provide crisis intervention and referral services in the Victim Services Division.

## Office of Environmental and Energy Coordination

An increase of \$0.53 million and 3/3.0 FTE new positions is included in the Office of Environmental and Energy Coordination in the Office of the County Executive. These new positions will support further implementation of climate programs including Charge Up Fairfax and the Community-wide Energy and Climate Action Plan (CECAP).

## Park Authority Social Equity Initiatives

An increase of \$0.50 million is included in the Park Authority to provide a bridge in the investments that are anticipated to be required to support equity in the Park Authority system. This funding is in addition to baseline funding approved in the FY 2023 Adopted Budget Plan and will thus provide \$1.00 million total in baseline funding support for equity initiatives. The Park Authority utilized a portion of the FY 2023 funding to provide for a consultant to conduct an analysis and develop recommendations to increase access to Park program and service offerings for all residents of Fairfax County. In anticipation of these recommendations, FY 2024 funding will provide an initial investment by maintaining all summer camp program fees at the FY 2023 level. Program fee evaluations indicate increases based on rising operational costs, supplies, and contract rates for vendor-run programs, which would otherwise be passed along to users. The summer camp program is community-focused and provides both enrichment and daycare for school-aged children in the summertime. This funding will be a step towards the goal of a system more readily open to all regardless of family income and would allow the Park Authority additional time to develop a more all-encompassing, equitable service delivery model.

## Computer Assisted Mass Appraisal System

An increase of \$0.40 million is included in the Department of Tax Administration for the increased cost of external hosting of the agency's Computer Assisted Mass Appraisal system, which is used for the annual reassessment of approximately 360,000 real property parcels in Fairfax County.

## General District Court Leadership Positions

As previously approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*, an increase of \$0.38 million is included in the General District Court to support additional positions within the Court Services Division that established County leadership for the previously State-led agency. It should be noted that a reduction in the Office of the Sheriff, noted later in this section, was included to offset this increase.

## Healthy Minds Fairfax Behavioral Health Service Navigation

An increase of \$0.34 million is included in the Department of Family Services to support a behavioral health system navigation program for children and families. The program will consist of service navigators who can assist families and community members in identifying services for a child, help with engagement, and negotiate with providers and insurance companies; systems mapping and the identification of tools that can help determine the level of service a child needs; and the development and maintenance of a website listing local providers and resources and providing information on accessing them. Funding represents year one of a two-year phase-in.

## Countywide Data Analytics Support

An increase of \$0.31 million is included in the Department of Management and Budget to support the Countywide Data Analytics (CDA) unit. The role of the CDA is to develop policies, practices, and tools that increase the routine use of data for planning, problem-solving, and decision-making.

## Real Estate Taxes at Housing Partnership Properties

An increase of \$0.30 million is included in the Department of Housing and Community Development to support increases in Real Estate taxes for non-tax-exempt partnership properties resulting from increased assessments.

## **Economic Initiatives Deputy Director**

An increase of \$0.24 million and 1/1.0 FTE new Deputy Director position is included in the Department of Economic Initiatives to support the department's increasingly complex and varied work, oversee equity and strategic plan initiatives, establish appropriate leadership structures, and comply with County policies and reporting requirements.

## **Elections Essential Positions**

An increase of \$0.23 million and 2/2.0 new FTE positions is included in the Office of Elections for an Assistant Absentee Manager to support absentee voting and an Information Technology Analyst position to support increasing information technology needs.

## **Collective Bargaining Operating Expenses**

An increase of \$0.20 million is included in the Office of the County Executive for charges related to the County's ongoing collective bargaining initiative. These funds will directly support contracts that provide balloting services for collective bargaining elections as well as support for administering the collective bargaining process.

## **Manufactured Housing Coordinator**

An increase of \$0.16 million and 1/1.0 FTE new position is included in the Department of Housing and Community Development to support the creation, rehabilitation, and preservation of affordable housing throughout Fairfax County with an emphasis on the recommendations of the Manufactured Housing Task Force.

## **Support for Elderly Residents**

An increase of \$0.14 million and 1/1.0 FTE new position is included in the Department of Family Services to serve the seniors living in a Fairfax County Redevelopment and Housing Authority (FCRHA) independent living community that currently has no County staff onsite. This position will provide regular visits with each resident, coordinate with them on their service needs, and communicate with their families about their needs. The position will also coordinate closely with both on-site property management as well as Department of Housing and Community Development staff.

## **Probate Clerk Position**

An increase of \$0.11 million and 1/1.0 FTE new position is included in the Circuit Court to support the Probate Division of the Fairfax County Circuit Court. The addition of this position will allow the County to offer a minimum of 20 additional appointments per week. Workload within the Probate Division has increased exponentially over the past 20 years, as the number of Probate Clerks has remained at six during that period.

## **Little River Glen Senior Center Maintenance**

An increase of \$0.10 million included in the Department of Housing and Community Development to support maintenance and operations costs for the senior center at Little River Glen.

## **One Fairfax Training**

An increase of \$0.10 million is included in the Office of the County Executive to support training efforts associated with the One Fairfax initiative which will provide funding for trainings aimed at increasing awareness of equity measures for members of the community and to foster a partnership with other organizations in the County to promote a more diverse group of applicants for Boards, Authorities, and Commissions (BACs).

## **Security Operations**

An increase of \$0.09 million is included in the Department of Emergency Management and Security to support maintenance for the courthouse INET security system. INET is the access control system

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which governs both the courthouse and Adult Detention Center. Over the years, the INET system has required a constant and ongoing need for maintenance and repairs that can only be serviced by a contracted specialized technician.

### Regional Preparedness System

An increase of \$0.08 million and 1/1.0 FTE new position is included in the Department of Emergency Management and Security for the transition of Urban Areas Security Initiative (UASI) grant funding to the General Fund. This partial-year funding will enhance community outreach, preparedness, and public education to protect Fairfax County residents from emergencies and disasters.

### Summer Concert Series

An increase of \$0.05 million is included in the Park Authority to support the planning and production of approximately 150 performances including concerts, children's shows, outdoor movies, and international performances. The Summer Entertainment Series has returned to a full schedule of entertainment activities and additional funding is required to support rising operational costs, primarily associated with the renewed contract for sound and technical services.

### Auxiliary Grant Program

An increase of \$0.40 million is included in the Department of Family Services to offset actual spending for increased financial assistance provided to low-income individuals who are aged, blind, disabled, and reside in supportive housing. This assistance helps ensure that adults are able to maintain a standard of living. Funding will also offset a 4.54 percent cost of living increase implemented in January 2023. The expenditure increase is fully offset by an increase in state revenue for no net impact to the General Fund.

### Office of the Sheriff Savings

A reduction of \$1.00 million is included in the Office of the Sheriff. This is consistent with action approved by the Board of Supervisors as part of the *FY 2022 Carryover Review*, and reflects savings based on efficiencies and a historically smaller inmate population. These savings help to offset other recurring adjustments from Carryover, including maintenance expenses related to the cessation of the Community Labor Force and positions in the General District Court.

### Position Reductions

A total of 17 vacant positions have been identified to be eliminated, fully offsetting all new positions noted above. As a result, the FY 2024 Advertised Budget Plan includes no net increase in positions.

## Reserve Requirements

(\$3.54) million

Per the Reserve Policy approved by the Board of Supervisors in April 2015 and included in the County's *Ten Principles of Sound Financial Management*, the County's reserves are targeted at 10 percent of General Fund disbursements. As part of the FY 2024 Advertised Budget Plan, all three reserves cited below are projected to remain at their target levels. General Fund reserve contributions total \$1.64 million, a decrease of \$3.54 million from the FY 2023 Adopted Budget Plan. Despite disbursement growth proposed in the Advertised budget, a reduction in contributions is possible based on anticipated interest earnings and contributions made as part of the *FY 2022 Carryover Review*.

## Revenue Stabilization Reserve

The Revenue Stabilization Reserve reached its target level of funding of 5 percent of General Fund disbursements in FY 2018. No General Fund contribution is required in FY 2024, as interest earnings are anticipated to maintain the reserve at the target.

## Managed Reserve

The Managed Reserve reached its target level of funding of 4 percent of General Fund disbursements in FY 2020. A General Fund contribution of \$1.64 million is required to maintain the reserve at the target in FY 2024.

## Economic Opportunity Reserve

The Economic Opportunity Reserve reached its target level of funding of 1 percent of General Fund disbursements in FY 2021. No General Fund contribution is required in FY 2024, as interest earnings are anticipated to maintain the reserve at the target.

## FY 2024 Budget: All Funds

All appropriated fund revenues in the FY 2024 Advertised Budget Plan total \$10.37 billion. This represents an increase of \$917.29 million, or 9.70 percent, over the FY 2023 Adopted Budget Plan. On the expenditure side, the FY 2024 Advertised Budget Plan for all appropriated funds totals \$9.89 billion and reflects an increase of \$814.88 million, or 8.98 percent, over the FY 2023 Adopted Budget Plan.

Additional details concerning non-General Fund revenues, expenditures, and positions for appropriated funds are available in the *Financial and Statistical Summary Tables* section of the Overview. Information on non-appropriated funds is located in Volume 2 of the County Budget.

# Advertised Budget Summary

## General Fund Disbursement and Reserve Adjustments included in the FY 2024 Advertised Budget Plan

|  | Community Outcome Area <sup>1</sup> | Positions | Disbursements        | Associated Revenue | Net General Fund Impact |
|--|-------------------------------------|-----------|----------------------|--------------------|-------------------------|
| <b>Employee Pay &amp; Benefits</b>                       |                                     |           | <b>\$92,730,051</b>  | <b>\$63,325</b>    | <b>\$92,666,726</b>     |
| <b>Employee Pay</b>                                      |                                     |           | <b>\$73,773,306</b>  | <b>\$63,325</b>    | <b>\$73,709,981</b>     |
| 2.00% Market Rate Adjustment                             |                                     |           | \$31,942,996         |                    | \$31,942,996            |
| Public Safety Merit/Longevity Increases                  |                                     |           | \$16,566,137         |                    | \$16,566,137            |
| General County Performance/Longevity Increases           |                                     |           | \$16,431,584         |                    | \$16,431,584            |
| Increases Resulting from Benchmark Studies               |                                     |           | \$7,798,969          |                    | \$7,798,969             |
| Election Officer Stipends                                |                                     |           | \$335,700            |                    | \$335,700               |
| Satellite Election Worker Stipends                       |                                     |           | \$323,097            |                    | \$323,097               |
| Salary Supplements for Eligible State Employees          |                                     |           | \$266,498            |                    | \$266,498               |
| General Registrar Salary                                 |                                     |           | \$63,325             | \$63,325           | \$0                     |
| Board of Equalization Stipends                           |                                     |           | \$45,000             |                    | \$45,000                |
|  |                                     |           |                      |                    |                         |
| <b>Employee Benefits</b>                                 |                                     |           | <b>\$18,956,745</b>  |                    | <b>\$18,956,745</b>     |
| Retirement Rate Changes                                  |                                     |           | \$24,926,628         |                    | \$24,926,628            |
| Health Insurance Premiums and Other Benefits Adjustments |                                     |           | (\$5,169,883)        |                    | (\$5,169,883)           |
| Tuition Assistance Program                               |                                     |           | \$100,000            |                    | \$100,000               |
| Employee Commuter Benefits Program                       |                                     |           | \$100,000            |                    | \$100,000               |
| Other Post-Employment Benefits (OPEB) Savings            |                                     |           | (\$1,000,000)        |                    | (\$1,000,000)           |
|  |                                     |           |                      |                    |                         |
| <b>Debt Service</b>                                      |                                     |           | <b>\$9,267,427</b>   |                    | <b>\$9,267,427</b>      |
| County Debt Service                                      |                                     |           | \$9,107,942          |                    | \$9,107,942             |
| Schools Debt Service                                     |                                     |           | \$159,485            |                    | \$159,485               |
|  |                                     |           |                      |                    |                         |
| <b>Capital Construction</b>                              |                                     |           | <b>\$738,842</b>     |                    | <b>\$738,842</b>        |
| Capital Construction                                     |                                     |           | \$738,842            |                    | \$738,842               |
|  |                                     |           |                      |                    |                         |
| <b>Fairfax County Public Schools Support</b>             |                                     |           | <b>\$144,098,951</b> |                    | <b>\$144,098,951</b>    |
| Schools Operating Transfer                               | LEL                                 |           | \$144,098,951        |                    | \$144,098,951           |
|  |                                     |           |                      |                    |                         |
| <b>Inflationary/Contract Rate Adjustments</b>            |                                     |           | <b>\$18,053,856</b>  | <b>\$1,037,370</b> | <b>\$17,016,486</b>     |
| Human Services Contract Rate Increases                   | HC, ESRFV                           |           | \$8,451,094          | \$1,037,370        | \$7,413,724             |
| Utility Cost Increases                                   | EEG                                 |           | \$3,523,000          |                    | \$3,523,000             |
| Homeless Shelter Staffing                                | HNL                                 |           | \$2,026,586          |                    | \$2,026,586             |
| Information Technology Infrastructure Inflation          | EEG                                 |           | \$2,000,000          |                    | \$2,000,000             |
| Lease Adjustments  | EEG                                 |           | \$986,785            |                    | \$986,785               |
| Security Contract Rate Increase                          | SS                                  |           | \$404,650            |                    | \$404,650               |
| Park Authority Contract Rate Increases                   | CRO                                 |           | \$65,000             |                    | \$65,000                |
| Economic Development Authority Contract Rate Increases   | EO                                  |           | \$41,622             |                    | \$41,622                |



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|   | Community Outcome Area <sup>1</sup> | Positions  | Disbursements      | Associated Revenue | Net General Fund Impact |
|---|-------------------------------------|------------|--------------------|--------------------|-------------------------|
| <b>Contributory Adjustments</b>   |                                     |            | <b>\$555,119</b>   |                    | <b>\$555,119</b>        |
| Northern Virginia Healthcare Center/<br>Birmingham Green Adult Care Residence | ESRFV                               |            | \$207,111          |                    | \$207,111               |
| NOVA Parks  | CRO                                 |            | \$170,106          |                    | \$170,106               |
| 250th Commission  | CRO                                 |            | \$150,000          |                    | \$150,000               |
| Metropolitan Washington Council of Govts.                                     | EEG                                 |            | \$43,416           |                    | \$43,416                |
| National Association of Counties  | EEG                                 |            | \$1,431            |                    | \$1,431                 |
| Architectural Review Board  | CRO                                 |            | \$948              |                    | \$948                   |
| Northern Virginia Transportation Comm.  | MT                                  |            | \$264              |                    | \$264                   |
| Northern Virginia Community College   | LEL                                 |            | (\$860)            |                    | (\$860)                 |
| Virginia Association of Counties  | EEG                                 |            | (\$5,993)          |                    | (\$5,993)               |
| Northern Virginia Regional Commission   | EEG                                 |            | (\$11,304)         |                    | (\$11,304)              |
|   |                                     |            |                    |                    |                         |
| <b>New Facilities</b>   |                                     | <b>3</b>   | <b>\$5,308,674</b> | <b>\$62,580</b>    | <b>\$5,246,094</b>      |
| South County Animal Shelter   | SS                                  |            | \$2,956,870        |                    | \$2,956,870             |
| PAWS Clinic   | SS                                  |            | \$62,580           | \$62,580           | \$0                     |
| Workforce Innovation Skills Hub   | EO                                  |            | \$829,000          |                    | \$829,000               |
| Patrick Henry Shelter   | HNL                                 |            | \$601,647          |                    | \$601,647               |
| Maintenance at New and Expanded Facilities                                    | EEG                                 |            | \$265,865          |                    | \$265,865               |
| Springfield Center Without Walls  | ESFRV                               | 3          | \$223,075          |                    | \$223,075               |
| Park Authority Museum Operational Costs                                       | CRO                                 |            | \$200,000          |                    | \$200,000               |
| Patriot Park North  | CRO                                 |            | \$169,637          |                    | \$169,637               |
|   |                                     |            |                    |                    |                         |
| <b>Other Priorities</b>   |                                     | <b>(3)</b> | <b>\$8,573,753</b> | <b>\$400,000</b>   | <b>\$8,173,753</b>      |
| Contribution for the Tysons Community Alliance                                | EO                                  |            | \$3,000,000        |                    | \$3,000,000             |
| Landscaping Services to Replace the Community Labor Force Program             | EEG                                 |            | \$654,000          |                    | \$654,000               |
| Elections Staffing  | EEG                                 |            | \$637,273          |                    | \$637,273               |
| Police Staffing   | SS                                  | 4          | \$627,766          |                    | \$627,766               |
| Office of Environmental and Energy Coordination                               | EE                                  | 3          | \$527,886          |                    | \$527,886               |
| Park Authority Social Equity Initiatives                                      | CRO                                 |            | \$500,000          |                    | \$500,000               |
| Computer Assisted Mass Appraisal System                                       | EEG                                 |            | \$400,000          |                    | \$400,000               |
| General District Court Leadership Positions                                   | SS                                  |            | \$377,000          |                    | \$377,000               |
| Healthy Minds Fairfax Behavioral Health Service Navigation                    | ESRFV                               |            | \$340,000          |                    | \$340,000               |
| Countywide Data Analytics Support   | EEG                                 |            | \$311,285          |                    | \$311,285               |
| Real Estate Taxes at Housing Partnership Properties                           | HNL                                 |            | \$300,000          |                    | \$300,000               |
| Economic Initiatives Deputy Director  | EO                                  | 1          | \$237,993          |                    | \$237,993               |
| Essential Elections Positions   | EEG                                 | 2          | \$232,532          |                    | \$232,532               |
| Collective Bargaining Operating Expenses                                      | EEG                                 |            | \$200,000          |                    | \$200,000               |
| Manufactured Housing Coordinator  | HNL                                 | 1          | \$163,024          |                    | \$163,024               |
| Support for Elderly Residents   | ESRFV                               | 1          | \$135,627          |                    | \$135,627               |

## Advertised Budget Summary

|  | Community Outcome Area <sup>1</sup> | Positions | Disbursements        | Associated Revenue | Net General Fund Impact |
|--|-------------------------------------|-----------|----------------------|--------------------|-------------------------|
| Probate Clerk Position   | EEG                                 | 1         | \$112,279            |                    | \$112,279               |
| Little River Glen Senior Center Maintenance                      | EEG                                 |           | \$101,484            |                    | \$101,484               |
| One Fairfax Training   | EEG                                 |           | \$100,000            |                    | \$100,000               |
| Security Operations  | SS                                  |           | \$86,000             |                    | \$86,000                |
| Regional Preparedness System                                     | SS                                  | 1         | \$79,604             |                    | \$79,604                |
| Summer Concert Series  | CRO                                 |           | \$50,000             |                    | \$50,000                |
| Auxiliary Grant Program  | ESFRV                               |           | \$400,000            | \$400,000          | \$0                     |
| Office of the Sheriff  |                                     |           | (\$1,000,000)        |                    | (\$1,000,000)           |
| Position Reductions  |                                     | (17)      | \$0                  |                    | \$0                     |
| <b>Reserve Adjustments</b>                                       |                                     |           | <b>(\$3,537,687)</b> |                    | <b>(\$3,537,687)</b>    |
| Revenue Stabilization  |                                     |           | (\$3,055,692)        |                    | (\$3,055,692)           |
| Economic Opportunity   |                                     |           | (\$611,137)          |                    | (\$611,137)             |
| Managed Reserve<br><i>(not included in actual disbursements)</i> |                                     |           | \$129,142            |                    | \$129,142               |
| <b>TOTAL</b>   |                                     | <b>0</b>  | <b>\$275,233,867</b> | <b>\$1,563,275</b> | <b>\$273,670,592</b>    |

<sup>1</sup> **Community Outcome Areas:**

- CRO – Cultural and Recreational Opportunities
- EO – Economic Opportunity
- EEG – Effective and Efficient Government
- ESRFV – Empowerment and Support for Residents Facing Vulnerability
- EE – Environment and Energy
- HC – Healthy Communities
- HNL – Housing and Neighborhood Livability
- LEL – Lifelong Education and Learning
- MT – Mobility and Transportation
- SS – Safety and Security

# Advertised Budget Summary

## FY 2024 and FY 2025 MULTI-YEAR BUDGET PLAN: TAX AND FEE FACTS

| Type  | Unit                     | FY 2022 Actual Rate | FY 2023 Actual Rate | FY 2024 Proposed Rate | FY 2025 Planned Rate |
|---|--------------------------|---------------------|---------------------|-----------------------|----------------------|
| <b>GENERAL FUND TAX RATES</b>                 |                          |                     |                     |                       |                      |
| Real Estate                                   | \$100/Assessed Value     | \$1.15              | \$1.11              | \$1.11                | \$1.11               |
| Personal Property                             | \$100/Assessed Value     | \$4.57              | \$4.57              | \$4.57                | \$4.57               |
| <b>NON-GENERAL FUND TAX RATES</b>             |                          |                     |                     |                       |                      |
| <b>REFUSE RATES</b>                           |                          |                     |                     |                       |                      |
| <i>Refuse Collection (per unit)</i>           | <i>Household</i>         | <i>\$400</i>        | <i>\$475</i>        | <i>\$490</i>          | <i>\$515</i>         |
| <i>Refuse Disposal (per ton)</i>              | <i>Ton</i>               | <i>\$66</i>         | <i>\$70</i>         | <i>\$72</i>           | <i>\$74</i>          |
| Leaf Collection                               | \$100/Assessed Value     | \$0.012             | \$0.012             | \$0.012               | \$0.012              |
| <b>SEWER CHARGES</b>                          |                          |                     |                     |                       |                      |
| <i>Sewer Base Charge</i>                      | <i>Quarterly</i>         | <i>\$36.54</i>      | <i>\$40.14</i>      | <i>\$44.81</i>        | <i>49.73</i>         |
| <i>Sewer Availability Charge</i>              | <i>Residential</i>       | <i>\$8,507</i>      | <i>\$8,592</i>      | <i>\$8,860</i>        | <i>\$9,038</i>       |
| <i>Sewer Service Charge</i>                   | <i>Per 1,000 Gallons</i> | <i>\$7.72</i>       | <i>\$8.09</i>       | <i>\$8.46</i>         | <i>\$8.81</i>        |
| <b>COMMUNITY CENTERS</b>                      |                          |                     |                     |                       |                      |
| McLean Community Center                       | \$100/Assessed Value     | \$0.023             | \$0.023             | \$0.023               | \$0.023              |
| Reston Community Center                       | \$100/Assessed Value     | \$0.047             | \$0.047             | \$0.047               | \$0.047              |
| <b>OTHER SPECIAL TAX DISTRICTS</b>            |                          |                     |                     |                       |                      |
| Stormwater Services District Levy             | \$100/Assessed Value     | \$0.0325            | \$0.0325            | \$0.0325              | \$0.0325             |
| Route 28 Corridor                             | \$100/Assessed Value     | \$0.17              | \$0.17              | \$0.17                | \$0.17               |
| Dulles Rail Phase I                           | \$100/Assessed Value     | \$0.09              | \$0.09              | \$0.09                | \$0.09               |
| Dulles Rail Phase II                          | \$100/Assessed Value     | \$0.20              | \$0.20              | \$0.20                | \$0.20               |
| Integrated Pest Management Program            | \$100/Assessed Value     | \$0.001             | \$0.001             | \$0.001               | \$0.001              |
| Commercial Real Estate Tax for Transportation | \$100/Assessed Value     | \$0.125             | \$0.125             | \$0.125               | \$0.125              |
| Tysons Service District                       | \$100/Assessed Value     | \$0.05              | \$0.05              | \$0.05                | \$0.05               |
| Reston Service District                       | \$100/Assessed Value     | \$0.021             | \$0.021             | \$0.021               | \$0.021              |

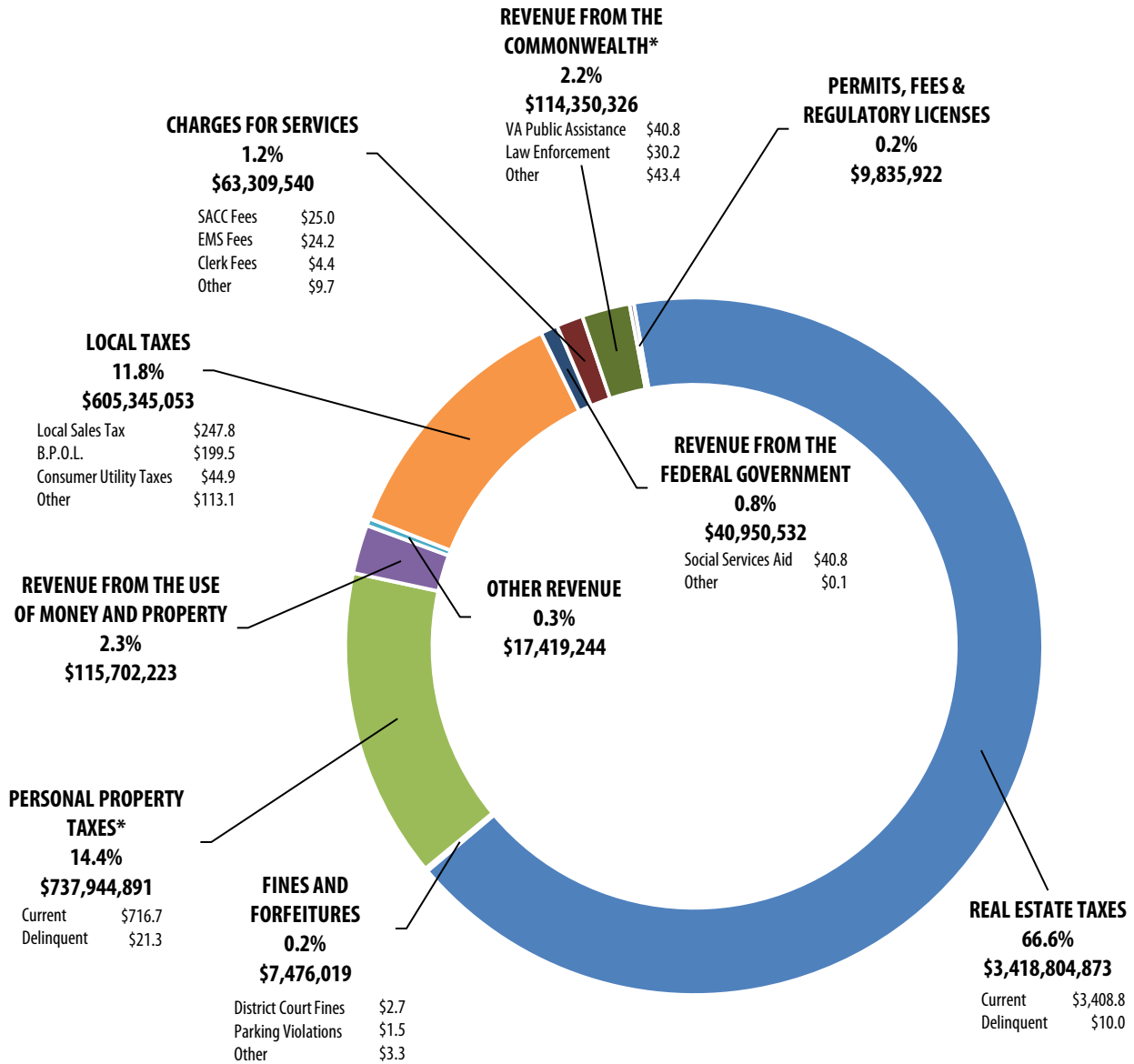
Rates ***italicized and in bold*** are proposed to be adjusted in FY 2024.

# FY 2024 ADVERTISED BUDGET PLAN

## GENERAL FUND RECEIPTS

### "WHERE IT COMES FROM"

(Subcategories in millions)



**FY 2024 GENERAL FUND RECEIPTS = \$5,131,138,623\*\***

\* For presentation purposes, 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 Personal Property Taxes category.

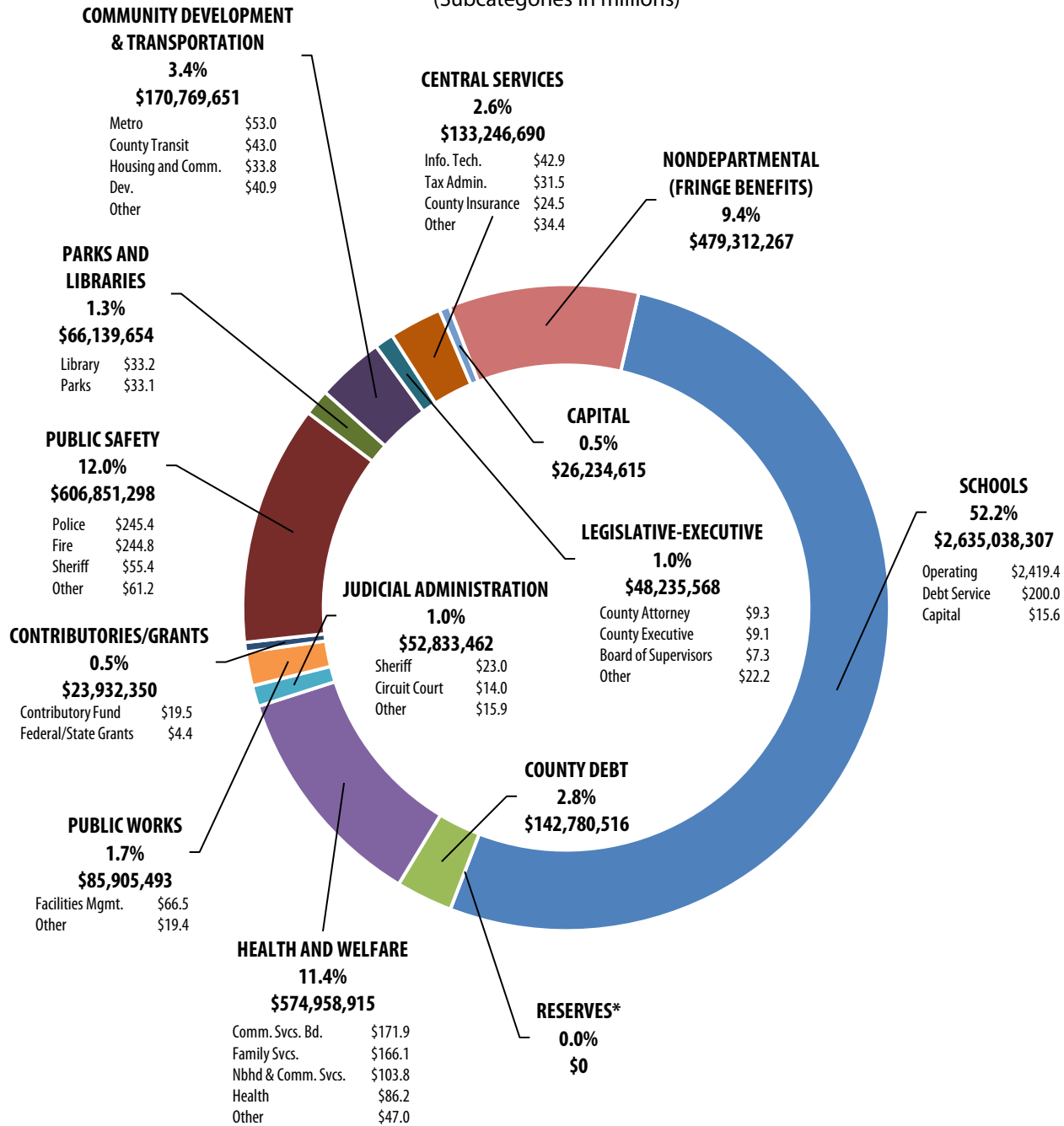
\*\* Total County resources used to support the budget include the revenues shown here, as well as a beginning balance and transfers in from other funds.

# FY 2024 ADVERTISED BUDGET PLAN

## GENERAL FUND DISBURSEMENTS

### "WHERE IT GOES"

(Subcategories in millions)



**FY 2024 GENERAL FUND DISBURSEMENTS = \$5,046,238,786**

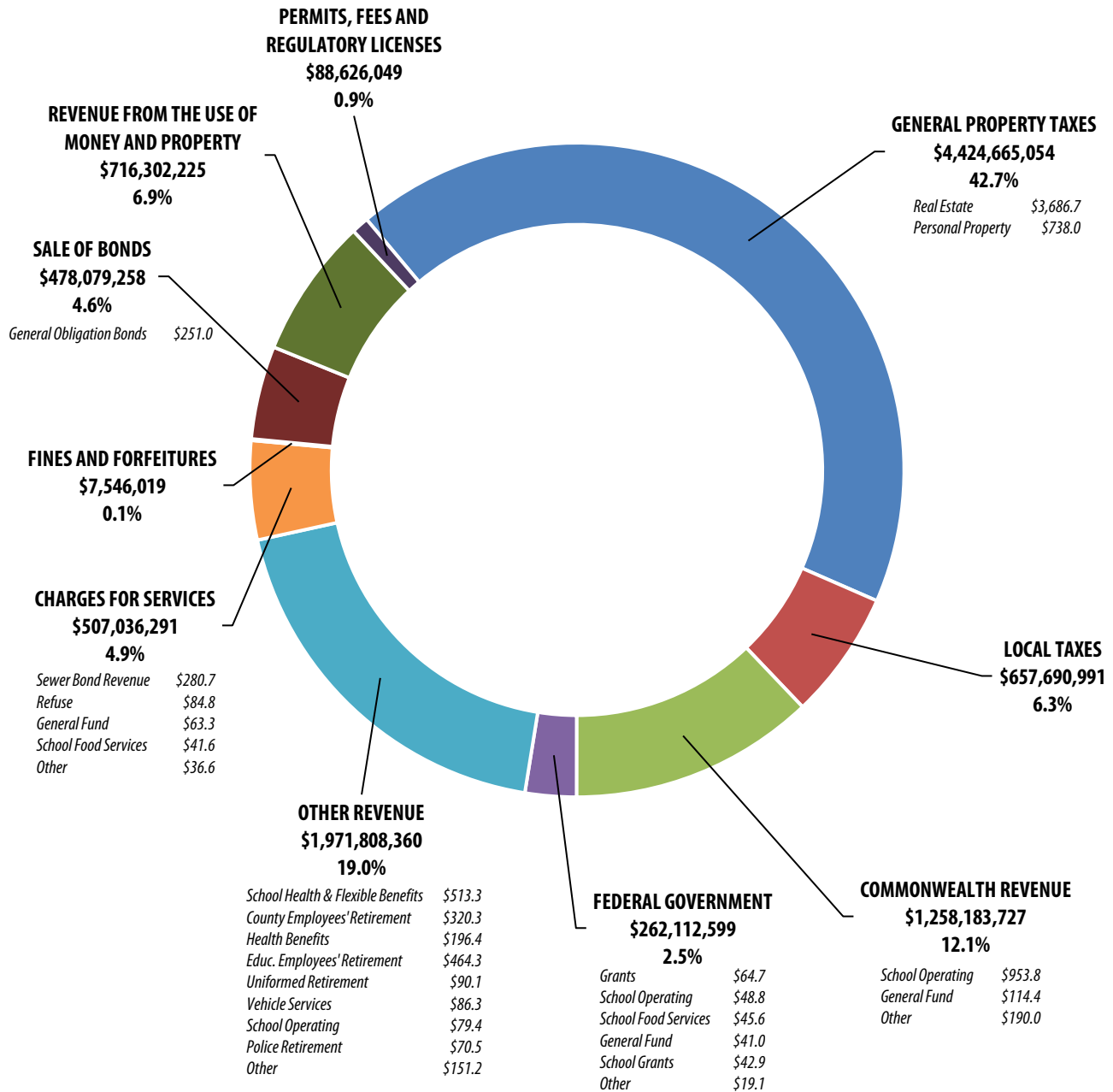
In addition to FY 2024 revenues, available balances and transfers in are also utilized to support disbursement requirements.

\* Disbursements to reserves include contributions to the Revenue Stabilization Fund and the Economic Opportunity Reserve, but do not include contributions to the Managed Reserve.

# FY 2024 ADVERTISED BUDGET PLAN

## REVENUE ALL FUNDS

(subcategories in millions)

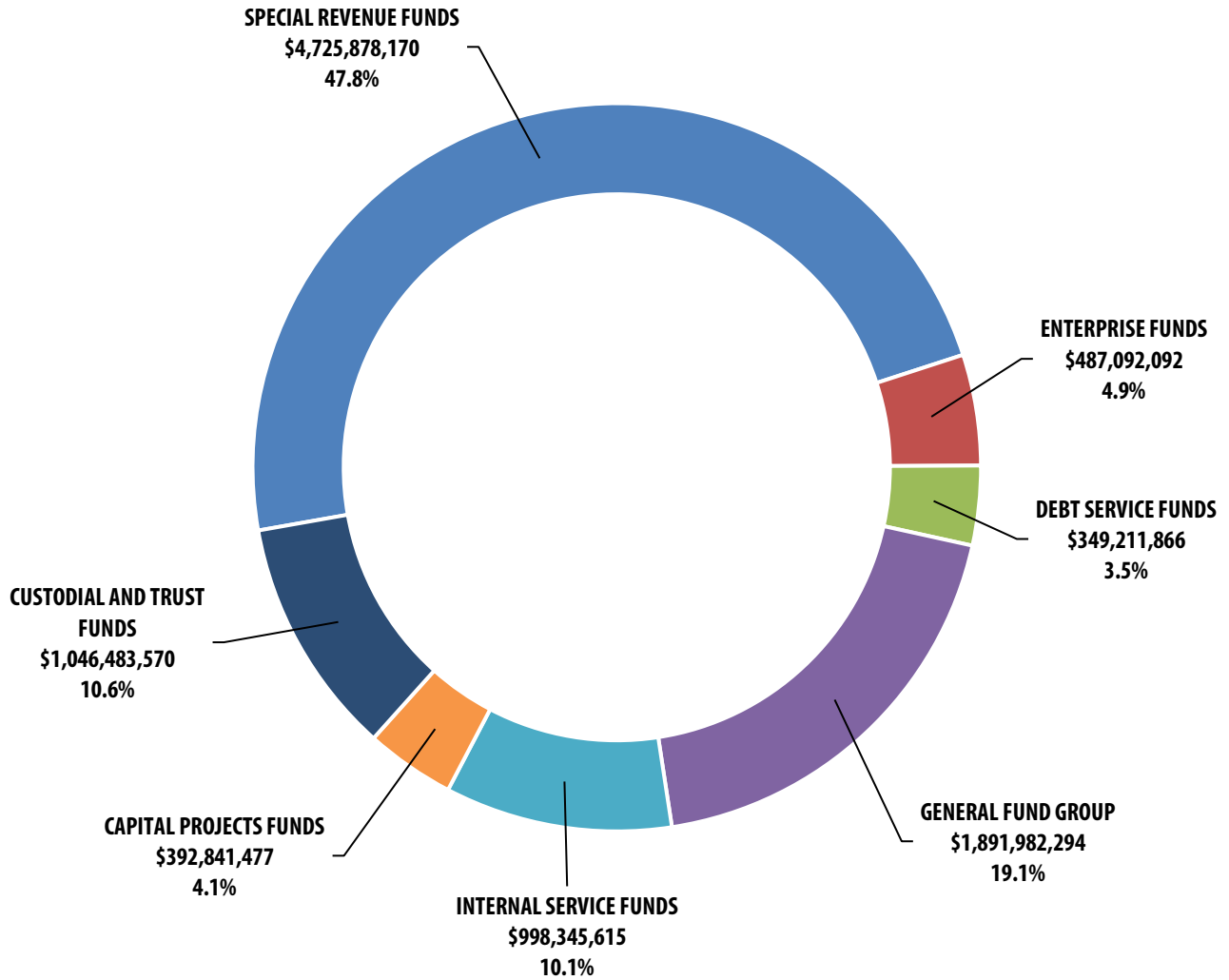


**TOTAL REVENUE = \$10,372,050,573**

For presentation purposes, 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 Personal Property Taxes category.

# **FY 2024 ADVERTISED BUDGET PLAN**

## **EXPENDITURES ALL FUNDS**



**TOTAL EXPENDITURES = \$9,891,835,084**



1742



# Multi-Year Budget: FY 2024 and FY 2025



## FY 2024

Advertised Budget Plan



# Multi-Year Budget – FY 2024 and FY 2025

## Multi-Year Financial Planning Process

Beginning in FY 2014, the County undertook a more comprehensive multi-year General Fund budgeting process – the development of a two-year budget framework. The two years include the budget proposed to the Board of Supervisors (FY 2024) and framework for the subsequent year (FY 2025). County staff throughout the organization can outline the prospective issues that will need to be addressed as part of the budget process for the following year, more clearly demonstrate the impact of decisions in the budget being adopted and lay out a more accurate projection for the next year, as well as any associated options for balancing that budget. The process will culminate in the adoption each year of the annual budget, as required by State Code.

The multi-year budget is a preliminary projection of revenues and disbursements for the upcoming fiscal year, and each year these estimates are adjusted as additional information becomes available during the budget process. Currently, there is additional uncertainty in the forecast due to inflation pressures, the cooling down of the real estate market and the future action by the Fed on interest rates. These factors will be monitored over the coming months as they will shape the County's outlook for FY 2025, and this preliminary projection will be updated and adjusted during FY 2024.

## Summary of the Multi-Year Budget

The current forecast for FY 2025 indicates a challenging budget environment as the County continues to navigate the inflationary impact on its operating budget, and growth in Residential and Personal Property values is assumed to be very modest. As a result, revenue growth is projected at 1.1 percent assuming no tax rate increases. This growth rate would provide additional resources totaling \$53.94 million. However, disbursement requirements continue to increase because of the factors that drive expenses in the County and Schools budgets, such as population growth, employee compensation increases, maintaining current service levels, and the need to address the priorities in the community. Thus, it is not anticipated that projected revenues in FY 2025 will be sufficient to cover expected spending increases.

The table below summarizes the requirements that are identified in greater detail in the following pages, which include a total of \$141.90 million in additional County disbursements. Schools transfers have been assumed to increase by 5.88 percent, the same rate as County disbursements would grow if all of the identified requirements were funded.

### Projected Shortfall based on Identified County Needs and Equal Schools Growth

|                                     | FY 2025<br>(in millions) | % Inc/(Dec)<br>Over FY 2024 |
|-------------------------------------|--------------------------|-----------------------------|
| <b>Base Revenue Increase</b>        | <b>\$53.94</b>           | <b>1.05%</b>                |
| County Disbursements                | \$141.90                 | 5.88%                       |
| Schools Transfers                   | 154.89                   | 5.88%                       |
| Net Change in Reserve Contributions | 29.93                    |                             |
| <b>Total Uses of Funds</b>          | <b>\$326.72</b>          |                             |
| <b>Net Balance</b>                  | <b>(\$272.78)</b>        |                             |

The table above, as well as the General Fund statement at the end of the multi-year budget section that presents the same data in greater detail, demonstrates that the available resources identified for FY 2025 will fund only a small subset of the identified priorities. It should be noted that this presentation assumes that the \$90.22 million balance available for the Board's consideration in the FY 2024 Advertised Budget Plan is fully utilized in FY 2024, either for recurring expenses or to reduce tax rates. This balance is not assumed to offset the FY 2025 projected deficit. As the multi-year budget is an early forecast of the challenges that will be faced in the coming budget cycle, it is anticipated that other funding priorities will develop prior to the release of the FY 2025 Advertised Budget Plan. Balancing the FY 2025 budget will require difficult decisions regarding which priorities

## Multi-Year Budget – FY 2024 and FY 2025

to fund, which to exclude or delay, and whether programmatic reductions should be made in other areas or revenue enhancements should be considered.

Development of the FY 2025 budget will span the majority of the next year. The next step in the process will be a series of joint meetings between the Board of Supervisors and School Board in the fall. Updated projections will be presented at those meetings to provide a better picture of anticipated revenues based on the most recent data, and the inventory of County and Schools priorities will be refined based on input from the two boards.

### Revenue Assumptions

In FY 2024, General Fund revenue is expected to increase 5.76 percent compared to the FY 2023 Revised Budget Plan as a result of strong growth experienced in real property assessment values, which determine the majority of the General Fund tax levy. A substantially lower General Fund revenue increase of 1.05 percent is currently projected in FY 2025, primarily as a result of expected softening of the residential real estate market due to elevated mortgage rates. Other revenue categories such as Personal Property assessments, as well as Local Sales Tax and Business, Professional and Occupational License (BPOL) Taxes are projected to increase modestly over the forecast period. Charges for Services and Fines and Forfeitures are expected to continue to recover from the pandemic-related impacts. Revenue growth rates for individual categories are shown in the following table:

| Category  | Actual<br>FY 2022 | Projections     |              |              |
|---|-------------------|-----------------|--------------|--------------|
|   |                   | FY 2023         | FY 2024      | FY 2025      |
| <b>Real Estate Tax – Assessment Base</b>                            | <b>2.88%</b>      | <b>8.57%</b>    | <b>6.59%</b> | <b>0.65%</b> |
| <b>Equalization</b>   | <b>2.02%</b>      | <b>7.72%</b>    | <b>5.68%</b> | <b>0.25%</b> |
| <i>Residential</i>  | 4.25%             | 9.57%           | 6.97%        | 0.00%        |
| <i>Nonresidential</i>   | (4.05%)           | 2.27%           | 1.65%        | 1.00%        |
| <b>Normal Growth</b>  | <b>0.86%</b>      | <b>0.85%</b>    | <b>0.91%</b> | <b>0.40%</b> |
| <b>Personal Property Tax – Current<sup>1</sup></b>                  | <b>4.94%</b>      | <b>8.83%</b>    | <b>0.00%</b> | <b>1.50%</b> |
| <b>Local Sales Tax</b>  | <b>15.06%</b>     | <b>5.15%</b>    | <b>2.00%</b> | <b>2.00%</b> |
| <b>Business, Professional and Occupational License (BPOL) Taxes</b> | <b>7.64%</b>      | <b>4.00%</b>    | <b>0.00%</b> | <b>2.00%</b> |
| <b>Interest Rate Earned on Investments</b>                          | <b>0.48%</b>      | <b>1.95%</b>    | <b>3.00%</b> | <b>3.00%</b> |
| <b>Fines and Forfeitures</b>  | <b>31.49%</b>     | <b>1.02%</b>    | <b>2.76%</b> | <b>3.00%</b> |
| <b>Charges for Services</b>   | <b>58.13%</b>     | <b>10.89%</b>   | <b>7.15%</b> | <b>2.85%</b> |
| <b>State/Federal Revenue<sup>1</sup></b>                            | <b>0.55%</b>      | <b>(41.15%)</b> | <b>3.35%</b> | <b>0.00%</b> |
| <b>Total General Fund Revenue</b>                                   | <b>3.39%</b>      | <b>2.20%</b>    | <b>5.76%</b> | <b>1.05%</b> |

<sup>1</sup> The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

### Economic Indicators and Assumptions

The lingering effects of the public policy response to the COVID pandemic remains one of the largest factors determining the course of the economy. Overall, in 2022, the economy grew at a rate of 2.1 percent compared to an increase of 5.9 percent in 2021. Growth in GDP paused during the first half of 2022, then rebounded in the third and fourth quarters, when it grew by 3.2 percent and 2.9 percent respectively. Reflecting the steady economy, employment during 2022 continued to grow very strongly. The unemployment rate began 2022 at an already low rate of 4.0 percent, and as of the most recently published report for January 2023 it stands at 3.4 percent, the lowest level since May 1969. For all of 2022, payroll employment increased by 4.5 million after increasing by 6.7 million in 2021, and in January 2023, employment growth accelerated again to 517,000 jobs. Despite a spate of recent reports about layoffs at major companies, according to the Bureau of Labor Statistics' Job Opening and Labor Turnover Survey (JOLTS), there are currently 11.0 million unfilled jobs in the United States, a number that remains close to the series high.

In addition to strong employment growth over the last year, the major economic story has been the continuing resurgent inflation. In January 2023, the year-over-year change in the Consumer Price Index (CPI) was 6.4 percent, down from its cyclical high of over 9 percent in 2022, but still over three times the Federal Reserve Board's target rate of 2 percent. According to the January CPI report, Americans are paying 10.4 percent more in food, 7.3 percent more in energy, and 8.3 percent more in rent compared to a year ago. The stresses are beginning to show in the economy. Despite full employment, inflation has strained Americans' finances, particularly for people in the bottom half of the income scale. The savings rate, which was running at above 8 percent before the pandemic and spiked higher during the pandemic-related economic shutdowns, decreased to 3.3 percent in 2022, as Americans rapidly spent down their savings and pandemic-related aid. According to the Federal Reserve, credit card balances were up 15 percent year-over-year in the third quarter of 2022, the largest increase in more than two decades.

To deal with the economic effects of the pandemic, in 2020 and 2021 there was unprecedented monetary and fiscal support for the economy, with congress passing several large spending packages. In March 2020, the Federal Reserve rapidly reduced interest rates to zero and kept them there for close to two years. While there continues to be some fiscal stimulus in the economic pipeline, in 2022 fiscal support for the economy began to diminish and monetary support reversed. To deal with soaring inflation, in 2022 the Federal Reserve raised the federal funds rate seven times and increased the rate again by 25 basis points in January 2023 to a target range of 4.5 to 4.75 percent. The rate was zero at the beginning of 2022. The Federal Reserve has also tightened monetary policy by not renewing its purchases of Treasury securities and Agency mortgage-backed securities and letting the securities roll back into the market. The Federal Reserve's goal is to bring down inflation without triggering a recession. So far, the interest rate increases have had little apparent effect on the labor market. Consumer spending has started to slow, but in addition to more restrictive monetary conditions, that may be related to high inflation and decreasing savings. In the interest rate sensitive housing market, the rate increases have had a clear effect. Mortgage rates have increased from below three percent to between six and seven percent, their highest level in 20 years. According to the Mortgage Bankers Association, weekly purchase mortgage applications have dropped by 40 percent compared to their levels a year ago. The U.S. Census Bureau has reported that as of December 2022, new housing starts were 21.8 percent below their level a year earlier. According to the Case-Shiller Index, a widely followed measure of U.S. home prices, home price increases have tailed off from nearly 20 percent last year to just under 8 percent, and the home values in some parts of the country are stable or have begun to decline.

Employment in the Washington region grew strongly in 2022 as the local economy continued to recover from the pandemic. In 2022, the number of jobs in Northern Virginia grew at a rate of 2.7

percent and now exceeds its previous peak in 2019. In the hard-hit Leisure and Hospitality sector, the number of jobs grew 11.3 percent. However, the total number of jobs in Leisure and Hospitality is still down 7.0 percent from its peak in 2019. In Fairfax County, the unemployment rate fell to 2.2 percent in December 2022, compared to a rate of 2.3 percent in December 2021. The workforce has not entirely recovered; the labor force remains 3.3 percent smaller than in December 2019, reflecting lower labor market participation compared to pre-pandemic levels. The *Washington Leading Index*, a publication of the George Mason University Stephen S. Fuller Institute which forecasts the performance of the metropolitan area six to eight months in advance, suggests that the Washington area's economy may enter 2023 on "a solid growth path" though several components of the index have worsened recently. According to estimates from IHS Markit, the County's Gross County product (GCP), adjusted for inflation, increased at a rate of 1.6 percent in 2022, but is expected to fall in 2023.

Current economic conditions make revenue forecasting difficult. A consensus has developed that there is likely to be a recession at some point in 2023. According to Bloomberg, forecasters surveyed by the Federal Bank of Philadelphia see the probability of a downturn at more than 40 percent, the highest reading since at least 1975. Economists polled by Bloomberg see the chance of a 2023 recession at 65 percent. Some economists have noted that this may be the most anticipated recession in US history. There is no consensus regarding the length and depth of a possible recession. A key question for the Federal Reserve is how long it takes higher interest rates to impact the economy. As Chairman Powell stated in his February 1, 2023 press conference, "We have covered a lot of ground, and the full effects of our rapid tightening so far are yet to be felt." The Fed must walk a fine line between raising interest rates too much causing the economy to stall or raising them too little, allowing inflation to continue at above its target rate. So far, the Fed appears committed to bringing inflation down to the target rate of two percent even if it involves some economic pain. In his February press conference, Chairman Powell stated that "reducing inflation is likely to require a period of below-trend growth and some softening of labor market conditions." The last time inflation in the United States fell from over 5 percent without a downturn was over 70 years ago. In addition to economic uncertainty, revenue forecasts also must account for pandemic-related economic trends such as higher vacancy rates for office buildings and the shift to online retail sales.

### Real Estate Taxes

Reflecting market activity through calendar year 2022, FY 2024 Real Estate property values were established as of January 1, 2023, and rose 6.59 percent compared to the FY 2023 level. The total Real Estate Tax base is expected to increase just 0.65 percent in FY 2025 as a result of expected softening of the residential real estate market and modest growth in nonresidential property values.

### Local Housing Market

Based on information from Bright MLS, the average sales price of homes sold in Fairfax County rose 7.4 percent from \$709,136 in 2021 to \$761,799 in 2022. Home prices increased primarily as a result of the tight inventory of homes for sale. Since bottoming out in 2009, the average home sales price has risen 82.6 percent, or at an average annual growth rate of 4.7 percent. Bright MLS also reported that 14,484 homes sold in the County in 2022, down 25.4 percent compared to 2021. Homes that sold during 2022 were on the market for an average of 17 days, the same as in 2021.

Residential assessed values are anticipated to be flat in FY 2025 after rising 6.97 percent in FY 2024. Residential properties constitute approximately three quarters of the County's real estate tax base.

### Local Nonresidential Market

According to the Fairfax County Economic Development Authority, the direct office vacancy rate at year-end 2022 was 16.7 percent, up from 16.0 percent at year-end 2021. The overall office vacancy

rate, which includes empty sublet space, was 17.8 percent at year-end 2022, up from 17.0 percent recorded at year-end 2021. The amount of empty office space increased to 21.3 million square feet. As a result, office property values declined for a third year in a row, experiencing a 3.69 percent decrease in FY 2024. Of all the real estate sectors, the pandemic delivered the hardest and most immediate blow to hotels, however, in FY 2024 these types of properties continued to recover, increasing 14.46 percent.

Office leasing activity totaled 6.6 million square feet during 2022, compared to 4.9 million in 2021. While this uptick in office leasing is positive news for the County, activity is not yet at the pre-pandemic level when Fairfax County averaged 10 million square feet of annual office leasing activity.

The overall value of all types of existing nonresidential properties in FY 2025 is tentatively projected to increase 1.00 percent after increasing 1.65 percent in FY 2024.

### Personal Property Taxes

The Personal Property Tax is levied on vehicles in the County, as well as business personal property. The FY 2024 car tax is based on January 1, 2023, valuation using the J.D. Power's National Automobile Dealers' Association guide. Due to pandemic related supply chain disruptions and shortages of computer chips, car prices moved significantly higher during the pandemic. To partially offset the unprecedented increase to vehicle values and to account for the fact that the short-term selling prices for many vehicles exceeded their reasonable fair market value, the Board of Supervisors passed a resolution adopting a vehicle assessment ratio of 85 percent of the trade-in value for Tax Year 2022 (FY 2023). Normally, vehicles are assessed at 100 percent of the trade-in value. A preliminary analysis of vehicles in the County valued with November 2022 information from the National Automobile Dealers Association indicated that, while still elevated by historical standards, car values have started to decline compared to January 2022 levels. Updated information regarding the January 1, 2023 vehicle assessed values confirms the decline and suggests that a 90 percent vehicle assessment ratio might be appropriate for Tax Year 2023 (FY 2024) rather than the 85 percent used in FY 2023, which will keep the FY 2024 average vehicle levy relatively flat. The FY 2024 revenue estimate for Personal Property Tax assumes no increase over FY 2023 and FY 2025 is expected to increase 1.50 percent.

### Other Major Revenue Categories

The FY 2022 Sales Tax revenue increased a strong 15.1 percent primarily as a result of federal stimulus and as consumers continued spending more on goods rather than services. As the economic boost from the federal COVID stimulus begins to wane, Sales Tax collections are expected to slow in FY 2023 relative to the previous year's growth rate. Through February, FY 2023 Sales Tax receipts are up 5.7 percent. The FY 2023 estimate reflects an increase of 5.2 percent over the FY 2022 level. Consistent with econometric model projections, Sales Tax receipts in FY 2024 are projected to rise 2.0 percent. FY 2025 estimate expects the same growth rate of 2.0 percent.

Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, there is limited actual data available throughout the fiscal year. FY 2022 BPOL receipts rebounded strongly, increasing 7.6 percent, as they were positively impacted by the reopening of the economy during calendar year 2021, and by the significant support of federal government stimulus. The FY 2023 BPOL reflects an increase of 4.0 percent over the FY 2022 actual level. Consistent with model projections and based on the expectation that the economy will slow, BPOL revenue is expected to remain flat in FY 2024, followed by a 2.0 percent increase in FY 2025.

Revenue from Interest on Investments is highly dependent on Federal Reserve actions. Early in 2020, the Federal Reserve cut its target for the federal funds rate to a range of 0 percent to 0.25 percent. The Fed's actions negatively impacted the earnings that the County generated on its portfolio investments. General Fund Investment Interest revenue in FY 2022 declined 25.1 percent and was \$17.2 million with an average yield of just 0.48 percent. In 2022, the Fed pivoted toward tighter monetary policy in the face of persistently high inflation and tight labor market. It raised the Fed funds rate at an unprecedented pace, increasing it by nearly five percentage points. The latest rate increase of 25 basis points in February 2023 moved the rate to a 4.50-4.75 percent range. As a result of these actions, the County expects to generate substantially higher Investment Interest earnings on its portfolio investments. The FY 2023 estimate of \$64.5 million reflects an increase of \$47.3 million over the FY 2022 level based on a projected average yield of 1.95 percent. The Fed has signaled that it is on track to raise rates past 5 percent in calendar year 2023. The projected FY 2024 Investment Interest revenue of \$113.5 million assumes an average annual yield of 3.00 percent. The FY 2025 Investment Interest estimate assumes the same annual yield of 3.00 percent as in FY 2024, although it is unclear when the Fed would pivot to lowering interest rates.

State and Federal revenue categories are projected to increase 3.3 percent in FY 2024 and then remain flat in FY 2025.

### Disbursement Priorities

The disbursement requirements and priorities that have been identified through the FY 2024 and FY 2025 multi-year budget process are discussed below. Among these items are basic requirements such as funding of County and School debt service, increases for employee compensation and fringe benefits, increases resulting from budget drivers such as increased workloads to current services, School enrollment, and implementation of programs that have been identified as Board priorities. In addition to the costs noted below, the County's reserve policy requires that contributions be allocated to the Managed Reserve, the Revenue Stabilization Fund, and the Economic Opportunity Reserve to maintain the reserves at their target funding levels which total ten percent of General Fund disbursements.

The items identified below and associated expenditure levels will be revalidated during the FY 2025 and FY 2026 multi-year budget development process in light of updated data and revenue projections. However, the modest revenue growth that is currently projected is insufficient to fund the identified items. Therefore, in order to develop a balanced budget and address Board priorities, it will be necessary to consider revenue enhancement options and programmatic reductions or to defer some of these items to FY 2026 or beyond.

### Fairfax County Public Schools (FCPS)

An increase to the transfer to the Fairfax County Public Schools for operations will be required to support employee compensation increases, employee benefit rate changes, closing the achievement gap for all students by providing equitable access to literacy, increasing access to PreK programming, supports for students with special education needs, supporting the well-being of all students by increasing student and family supports, investments to support the implementation of the final phase of the Advanced Academic Program, and year 2 recommendations for environmental initiatives. In addition, long-term investments are required for previously identified unfunded needs. Each one percent increase in the transfer for operations is approximately \$24.19 million.

For the purposes of this projection, it has been assumed that County disbursements and County support for the Schools will both increase at the same rate in FY 2025. As a result, total County support for the Schools is projected to increase by approximately 5.88 percent, or \$154.89 million.



This amount includes an increase of \$141.39 million for School operations. The County transfer for debt service is projected to increase by \$8.50 million for programmed general obligation bond payments. This estimate assumes a Schools bond sale of \$205 million in January 2024, which is level from January 2023. The overall increase also assumes an increase of \$5.00 million in County support for school construction, which would bring total baseline funding to \$20.60 million. This investment is consistent with the Joint CIP Committee recommendations, which are explained further in the *Debt Service and Capital Construction* section below.

### Employee Pay

It is important to note that the FY 2025 budget will be the first budget formally impacted by collective bargaining. Per the ordinance approved by the Board of Supervisors in October 2021, negotiations for collective bargaining agreements must begin no later than July 1 and conclude by October 15 of any year where an agreement is sought to be effective at the beginning of the next fiscal year. Negotiations or planning for negotiations has already begun for the Fire and Emergency Medical Services and Police bargaining units. Any tentative agreements reached must be approved by the Board of Supervisors no later than the last day of December. As the outcome of these negotiations is unknown, for purposes of the FY 2025 plan, a \$66.40 million placeholder for employee pay increases is used. This placeholder includes:

- Market rate adjustment (MRA) increases for all employees are included based on an assumed 2.00 percent MRA, at an estimated cost of \$32.60 million. The actual MRA, based on the previously agreed to funding calculation, will be calculated in the fall of 2023. The MRA increase in funding is applied to employee salaries at the beginning of the fiscal year. The MRA provides a guide to the amount of pay structure adjustment needed to keep County pay rates competitive with the market.
- Funding of \$16.40 million is required for General County employee pay increases, including performance and longevity adjustments. The funding reflects increases effective July 2024 for graduated performance increases, based on where employees are on the pay scale, and the 4 percent longevity increases provided to employees who reach 20 or 25 years of service as of June 30 each year. The performance increases range from 3 percent for employees within 15 percent of the bottom of the pay scale to 1.25 percent for employees within 25 percent of the top of the pay scale. The average increase in FY 2025 is projected to be 2.00 percent.
- Funding of \$12.40 million is required for public safety pay increases which reflect merit and longevity increases for all eligible public safety employees that are effective on the employee's anniversary date. The funding reflects the full-year impact of merit and longevity increases provided to uniformed employees in FY 2024 and the partial-year costs for merit and longevity increases provided to uniformed employees in FY 2025 since all increases are effective on the employee's anniversary date. Merit increases are awarded to public safety employees as they progress through the pay scale. Public safety employees who have reached a combination of length of service (15, 20 and 25 years) are eligible for longevities. Merit and longevity increases are each 5 percent for public safety employees. In any given year between 40 and 50 percent of public safety employees are eligible for one or the other.
- A placeholder of \$5.00 million is included in FY 2025 for compensation adjustments that would result from the annual review of County job classifications. The process for review uses representative job classes from among job families and compares pay levels with competitors in the local job market.

### Fringe Benefits

A total increase of \$15.30 million is included for employee benefits in the FY 2025 projection, primarily as a result of increases for retirement and health insurance.

An increase of \$5.90 million will be required to reflect changes in health insurance plan premiums and actual experience based on employee benefit plan enrollment. Health insurance cost increases are primarily the result of actual experience in the County self-insured health plans. The estimated increase in FY 2025 is based on projected 5.0 percent premium increases for all health insurance plans in plan years 2024 and 2025. It should be noted that these premium increases are budgetary projections only, and final premium decisions are made in the fall prior to the beginning of each plan year based on updated claims experience.

Also required in FY 2025 is a net \$9.40 million increase for fiduciary requirements associated with the County's retirement systems based on the preliminary estimates of the FY 2025 employer contribution rates from actuarial valuation report as of June 30, 2022. It is the County's policy not to reduce employer contributions until each system reaches 100 percent funded status.

The increase amount includes the projected impact of increases in employer contribution requirements for General Fund employees as well as adjustments required to support fringe benefit costs in General Fund supported funds. It should be noted that the fringe benefit costs associated with employee compensation increases and new positions are included in the total cost of those adjustments in other sections.

### Debt Service and Capital Construction

An estimated increase in debt service of \$10.00 million is identified for FY 2025 to reflect the required costs for County bond projects supporting the County's Capital Improvement Program (CIP). This estimate assumes approximately \$3.40 million in additional Economic Development Authority (EDA) conduit debt service for a new County facility (Tysons Community Center) and \$6.60 million for programmed general obligation bond payments. The January 2024 County bond sale is projected to be \$145 million, which is level from January 2023. The County bond sale total is anticipated to be increased to \$170 million in January 2025. The actual debt service requirement will be based on market conditions at the time of the bond sale and interest rate received by the County.

A significant increase in capital construction funding is needed in order to meet the County's backlog of requirements, primarily infrastructure upgrades and replacements at County-owned facilities. In February 2020, the Board of Supervisors and the School Board established a joint CIP working group to allow for information sharing, prioritizations, and planning by both the County and Fairfax County Public Schools. The Committee approved a series of recommendations, which were subsequently approved by both the Board of Supervisors and the School Board. These recommendations include gradually increasing General Obligation Bond Sale limits from \$300 million to \$400 million annually; dedicating the equivalent value of one penny on the Real Estate tax to the County and School capital program to support both infrastructure replacement and upgrade projects and debt on the increased annual sales; and increasing the percentage allocated to the Capital Sinking Fund at year-end, as well as including Schools in the allocation. Based on resource constraints, the Committee's recommendation to dedicate the value of one penny has not been included in the FY 2024 Advertised Budget Plan. The FY 2024 Advertised Budget Plan maintains the increase of \$5 million over prior levels of support that was previously approved as part of the FY 2023 Adopted Budget Plan, which represents \$2.50 million each for the County and School capital programs. The FY 2025 multi-year plan assumes an additional \$10 million investment, split between the County and Schools.

## Public Safety

### Police Department

#### South County Police Station

An increase of \$1.00 million and 7/7.0 FTE positions is identified for FY 2025 as part of a multi-year process to staff the South County Police Station. A phased staffing approach was adopted based on the large number of staff required and the significant lead time associated with hiring and training new recruits. A total of 70/70.0 FTE positions were added between FY 2017 and FY 2022, completing the number of uniformed positions required to staff the station. The final 7/7.0 FTE support positions in FY 2025 will complete the required station staffing.

#### Department of Public Safety Communications

As a result of the opening of the ninth police station, South County, the Department of Public Safety Communications is transitioning to a one-to-one dispatch model to assist with the increase in call volume and the complexity of 911 calls. An increase of \$0.61 million and 5/5.0 FTE positions is identified for FY 2025, reflecting the third and final year of a multi-year process to increase dispatchers. A total of 15.0/15.0 FTE positions have been added, 10/10.0 FTE positions in FY 2020 and 5/5.0 FTE positions in FY 2022.

#### Commonwealth's Attorney

Funding of \$0.84 million and 6/6.0 FTE positions is identified in FY 2025 to support the Office of the Commonwealth's Attorney. At the September 22, 2020 Public Safety Committee Meeting, the Commonwealth's Attorney discussed the need for additional positions and the impact to the office as a result of being underfunded. County staff and the Office of the Commonwealth's Attorney staff collaborated on a plan that will add additional positions to assist with workload and the prosecution of additional crimes. As part of the FY 2022 budget, 15/15.0 FTE positions were added.

## Human Services

### Diversion First

Funding of \$1.10 million and 6/6.0 FTE positions have been identified in FY 2025 to support the continued implementation of the multi-year Diversion First initiative. Diversion First is a multi-agency effort to redirect individuals with mental illness, developmental disabilities, and cooccurring substance use disorders from the judicial system into the health care system to improve public safety, promote a healthier community, and maximize public resources in the most cost-effective manner.

### Opioid and Substance Abuse Task Force

Funding of \$1.05 million and 6/6.0 FTE positions have been identified to continue addressing the opioid epidemic in the County. The County's opioid response strategy (initially set forth in the Opioid Task Force Plan approved by the Board of Supervisors in January 2018 and updated in 2020 for FY 2021 and FY 2022) includes prevention and education, early intervention and treatment, data and monitoring, criminal justice and enforcement, harm reduction, and recovery activities. It is anticipated that opioid settlement funds will be available in future years to advance some of this work, but the timing and amount are unclear at this time.

### Response to Behavioral Health Crisis Calls -Co-Responder Model

Funding of \$3.80 million and 22/22.0 FTE positions is identified in FY 2025 for Phase II of the Co-Responder Model. Phase I was implemented in FY 2022 with the use of ARPA dollars and baseline funding for Phase I is included in the FY 2023 budget. The Co-Responder Model pairs a CSB Crisis

Intervention Specialist and a Crisis Intervention Team trained police officer to response to 911 calls that are related to behavioral health issues. This model has proven to be an effective approach in responding to and de-escalating behavior health crisis. Phase II will allow for the expansion of the program.

### **Department of Family Services**

#### **Positions Supporting the Adult and Aging Population**

In the coming years, it is anticipated that there will be a significant increase in the older adult population. Therefore, a multi-year plan has been developed to address the needs of this growing population. Funding of \$0.70 million and 5/5.0 FTE positions has been identified to address growing caseloads in Adult and Aging's Nutrition program as well as a new requirement by the Virginia Department of Aging and Rehabilitation Services to oversee nutritional counseling and nutrition education for older adults and adults with disabilities; provide training and support to Adult Foster Care providers to strengthen competencies needed for a successful emergency placement, especially for challenging Adult Protective Services clients who need intensive supportive services; and support Adult Protective Services emergency service provision for the growing number of older adults and adults with disabilities who are determined to be at risk for abuse, neglect, or exploitation.

#### **Positions Supporting Domestic and Sexual Violence Services**

The Domestic and Sexual Violence Services (DSVS) division in the Department of Family Services is a state-accredited dual program serving victims of domestic and sexual violence and a state-certified batterer intervention program. DSVS provides services to adults, children and youth victims of domestic and sexual violence, human trafficking, and stalking, and to adult offenders of domestic violence. DSVS also partners with community non-profits on the Domestic Violence Action Center, a comprehensive, co-located service center now in three locations. Additionally, DSVS facilitates coordination of a community response to domestic and sexual violence. Funding of \$0.30 million and 2/2.0 FTE positions are needed in order to continue this important work and move the division forward with victim services, expand community engagement, and countywide coordination.

#### **Healthy Minds Fairfax Behavioral Health Service Navigation**

Additional funding of \$0.37 million is included to support year two of the Health Minds Fairfax Behavioral Health Service Navigation program for children and families. Year one funding is included in the FY 2024 Advertised Budget Plan. The program will consist of service navigators who can assist families and community members in identifying services for a child, help with engagement, and negotiate with providers and insurance companies; systems mapping and the identification of tools that can help determine the level of service a child needs; and the development and maintenance of a website listing local providers and resources and providing information on accessing them.

### **Health Department**

#### **Funding to Support Lab Positions**

Funding of \$0.80 million is required to continue supporting positions that were approved for the Health Department Laboratory as part of the *FY 2020 Carryover Review*. These positions provided the needed resources to accommodate the increased testing requirements associated with the COVID-19 pandemic and were initially funded with the COVID-19 Health Department Lab – PPP and Health Care Enhancement Act grant awarded by the state. Funding is set to expire in FY 2024. The Board approved General Fund merit positions anticipating the need for ongoing General Fund resources when grant funding expired.

#### **Epidemiology**

Funding of \$0.30 million and 2/2.0 FTE positions has been identified in order to continue expanding the Health Department's use of epidemiological data to improve health outcomes, reduce health

disparities and enhance program effectiveness within the County as well as enhancing the Health Department's capability to meet the growing Population Health needs of the community. These positions will improve the Health Department's capacity to prevent and control infectious diseases as well as develop the capability to monitor the health status of the community; use data in real time to guide new approaches to the delivery of population-based health services; and research new insights and innovative solutions to health problems within the community.

### **Fairfax-Falls Church Community Services Board**

#### **Medicaid Waiver Redesign/Support Coordination**

Pursuant to DOJ settlement implementation, the Commonwealth of Virginia has redesigned the previously separate service delivery systems for people with intellectual disability (ID) and developmental disabilities (DD) into one Developmental Disabilities (DD) services system. The term "developmental disabilities" is now understood to include intellectual disability as well as disorders on the autism spectrum and other developmental disabilities. In FY 2017, CSBs throughout the Commonwealth, including the Fairfax-Falls Church CSB, became the single point of eligibility determination and case management not only for people with intellectual disability, but also for individuals with other developmental disabilities. As a result, CSB's role and oversight responsibility, as well as the number of people served has increased considerably. Funding in the amount of \$1.10 million and 9/9.0 FTE positions, partially offset by \$0.40 million in revenue, has been identified to serve the newly eligible individuals.

### **Department of Neighborhood and Community Services**

#### **Opportunity Neighborhoods**

Funding of \$0.40 million and 1/1.0 FTE position will support the continued expansion of Opportunity Neighborhoods (ON) into the Centreville area. ON is a Department of Neighborhood and Community Services initiative that coordinates the efforts of multiple County agencies and community-based programs and services to promote positive outcomes for children and youth by aligning available programming with identified needs, interests, and gaps in a particular community. Major outcomes include ensuring that children are prepared for school entry; that children succeed in school; that youth graduate from high school and continue onto postsecondary education and careers; and that ON families, schools, and neighborhoods support the healthy development and academic success of the community's children and youth.

#### **Emergency Rental Assistance Program**

The COVID-19 pandemic's economic impact created significant hardships for individuals and families in the County who experienced job loss or reduced income and struggled to pay for basic needs, including housing and utilities. Since the start of the pandemic, the Emergency Rental Assistance Program has been funded with federal COVID-19 stimulus dollars. It is anticipated that stimulus funding will be fully expended by the end of FY 2024; however, the unprecedented demand for assistance continues. Funding of \$3.00 million is included in order to continue to provide funding to assist households that are unable to pay rent and utilities. This funding will add General Fund baseline resources and will complement funding provided through the Consolidated Community Funding Pool, Emergency Housing Assistance category.

#### **School Age Child Care (SACC) Rooms at Louise Archer Elementary School**

Partial-year funding of \$0.25 million and 6/6.0 FTE positions has been identified to support opening two new SACC rooms at Louise Archer Elementary School. In cooperation with FCPS, two new SACC classrooms are constructed when a new elementary school is built or an existing elementary school is renovated. Louise Archer Elementary School currently does not have a SACC program and renovations are currently scheduled to be completed in the winter of 2024/2025. The expenditure increase would be partially offset by \$0.10 million in revenue for a net impact to the County of \$0.15

million. It should be noted that an additional \$0.25 million will be needed in FY 2026 in order to fund a full year of operations.

### **School Readiness**

An increase of \$5.00 million is identified for the next phase of School Readiness funding. Fund 40045, Early Childhood Birth to 5, was established to address school readiness through quality community and family-based programs that are accessible even to those most vulnerable. The fund is specifically aimed at creating a network of programs that promote school readiness through the alignment of curricula to the Virginia Foundation Blocks for Early Learning, as well as supporting children living in poverty to reach fall kindergarten benchmarks. Early childhood education programs support the cognitive, social, emotional, and physical development of a child. Funding will support the multi-tiered approach to school readiness programming including but not limited to the expansion of the Early Childhood Development and Learning Program for at-risk children birth to age 5 and expanding the early childhood mental health consultation initiative.

## **Parks and Libraries**

### **Park Authority**

#### **Operations and Maintenance**

Funding of approximately \$2.00 million has been identified for operations and maintenance throughout the Park system. Funding is required for forestry operations including contracted arboreal work to respond to tree complaints promptly, replacement of aging capital equipment, funding for corrective and preventative maintenance at non-revenue supported Park Authority structures and buildings, and bamboo mitigation efforts as required by a new County ordinance.

### **Social Equity**

Future funding will be needed to achieve the goal of a Park system that is readily open to all citizens regardless of family income and to provide an all-encompassing, equitable service delivery model. An increase of \$0.50 million has been included in FY 2024 to provide a bridge in the investments that are anticipated to be required to support equity in the Park Authority system. This funding is in addition to baseline funding approved in the FY 2023 Adopted Budget Plan and will thus provide \$1.00 million in total baseline funding support for equity initiatives. The Park Authority utilized a portion of the FY 2023 funding to provide for a consultant to conduct an analysis and develop recommendations to increase access to Park program and service offerings for all residents of Fairfax County. In anticipation of these recommendations, FY 2024 funding will provide an initial investment by maintaining all summer camp program fees at the FY 2023 level. Program fee evaluations indicate increases based on rising operational costs, supplies, and contract rates for vendor-run programs, which would otherwise be passed along to users. The summer camp program is community-focused and provides both enrichment and daycare for school-aged children in the summertime. This funding will be a step towards the Parks equity goals and will allow the Park Authority additional time to develop a more equitable service delivery model. FY 2025 funding will need to be considered based upon the results of the consultant's recommendations.

### **Public Library**

Funding of \$0.70 million and 12/9.0 FTE new positions are identified for phase two of a four-phase plan to make regional and community library branch hours consistent. This funding, which was originally included in the FY 2021 Advertised Budget Plan but was deferred in response to the COVID-19 pandemic, will move three additional locations of the library's 22 full-service branch locations to one set of standardized hours: 10am to 9pm Monday through Wednesday, and 10am to

6pm Thursday through Sunday. At the end of phase four, there will be an additional 9,568 service hours per year.

## Community Development

### Transportation

A placeholder of \$6.50 million has been included in FY 2025 for transportation requirements. This estimate includes a \$5.00 million increase for Metro, based on the annual operating subsidy increase included in the Metro funding agreement. A \$1.50 million increase is also estimated for Fairfax Connector to replace support previously provided by federal Coronavirus Aid, Relief, and Economic Security (CARES) Act stimulus funds in FY 2021 through FY 2024. CARES funds have helped the Connector navigate the pandemic and recovery by mitigating the impact of the loss of passenger fare revenues but based on projected utilization in FY 2023 and FY 2024, there will not be a sufficient balance to provide similar support in FY 2025. Similarly, the Washington Metropolitan Area Transit Authority (WMATA) has spent a majority of its federal stimulus funding to mitigate impacts from the pandemic and based on preliminary WMATA Board of Directors discussions about FY 2025, WMATA anticipates utilizing all remaining federal stimulus balances in FY 2024 to offset revenues that remain below pre-pandemic levels due to recovering ridership.

### Department of Housing and Community Development

#### Affordable Housing

In March 2019, the Affordable Housing Resources Panel (AHRP) presented recommendations for Phase II of the Communitywide Housing Strategic Plan to produce 5,000 units of affordable housing to households earning up to 60 percent of the Area Median Income (AMI) over the next fifteen years. In order to help achieve the recommendations as outlined in Phase II, the AHRP recommended that the Board of Supervisors make a commitment equivalent to the value of an additional penny to support affordable housing initiatives. Affordable housing remains one of the County's highest priorities, and in 2022 the Board increased the affordable housing production goal from 5,000 to 10,000 units. In FY 2023, the Board of Supervisors dedicated an additional half-cent on the Real Estate Tax rate to affordable housing, bringing the total allocation to one cent. The FY 2024 annual contribution to the Affordable Housing Development and Investment Fund is \$31,362,736, maintaining a level equivalent to one penny on the tax rate. It should also be noted that the Board has identified additional local resources which have been added for affordable housing development and preservation at quarterly budget reviews. From FY 2006 through FY 2023, the Affordable Housing Development and Investment Fund provided a total of \$274.30 million for affordable housing in Fairfax County. The FY 2025 multi-year plan assumes that an additional half-penny on the Real Estate Tax rate, or approximately \$15.78 million, is identified for affordable housing initiatives.

## Next Steps in the Multi-Year Process

### Balancing the FY 2025 Budget

Although the revenue projections and inventory of disbursement priorities included above set the stage for the FY 2025 budget, significant effort will be required to build and balance the budget. While some of the necessary changes will occur naturally over the next year before the release of the FY 2025 and FY 2026 Multi-Year Budget, others will require policy decisions to be made. Adjustments to develop a balanced FY 2025 budget could include efficiencies, reduction options, revenue enhancement options or deferral of several of the items that have been outlined above. It is anticipated that these decisions will be guided by input received from the Board of Supervisors and School Board through their joint meetings in the fall.

The FY 2025 budget forecast presents a challenging picture as a result of projections that the County will experience constrained revenue growth driven largely by the continued slowdown of the housing market and marginal increases in commercial real estate. The disbursement increases that could be accommodated within the projected revenue growth are limited and would not address most of the County and Schools items that have been identified based on information available today. However, there is also the potential for changes as more information is available over the course of the next year. The items that need to be funded in FY 2025 will therefore be considered in the context of Board priorities, and decisions will be made by the County Executive on what specific items to recommend for FY 2025 and which items to exclude or delay until FY 2026 or beyond.

### Multi-Year General Fund Statement

The following page provides a historical view of the General Fund as well as a projection for FY 2025. The FY 2025 projection includes funding of all of the items discussed above, with the assumption of equal growth in both County disbursements and Schools transfers. As a result, both the County and Schools portions of General Fund disbursements are shown to increase by 5.88 percent, and total disbursements are shown to exceed available resources. The FY 2025 projection will be refined over the coming year, and the FY 2025 Advertised Budget Plan, when presented to the Board of Supervisors, will be balanced.



**MULTI-YEAR BUDGET**  
**FY 2020-2025**  
(in millions)

|  | FY 2020<br>Actual | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Revised | FY 2024<br>Advertised | FY 2025<br>Projected | Inc/(Dec)<br>Over FY 2024 | % Inc/(Dec)<br>Over FY 2024 |
|--|-------------------|-------------------|-------------------|--------------------|-----------------------|----------------------|---------------------------|-----------------------------|
| <b>Beginning Balance</b>                             | \$268.48          | \$450.48          | \$490.60          | \$581.52           | \$200.33              | \$201.97             | \$1.64                    | 0.82%                       |
| <b>Revenue</b>                                       |                   |                   |                   |                    |                       |                      |                           |                             |
| Real Property Taxes                                  | \$2,898.13        | \$3,006.83        | \$3,053.92        | \$3,206.87         | \$3,418.80            | \$3,441.16           | \$22.36                   | 0.65%                       |
| Personal Property Taxes                              | 441.67            | 431.08            | 474.62            | 526.21             | 526.63                | 537.81               | 11.18                     | 2.12%                       |
| General Other Local Taxes                            | 535.82            | 549.10            | 595.63            | 596.87             | 605.35                | 617.12               | 11.78                     | 1.95%                       |
| Permit, Fees & Regulatory Licenses                   | 54.00             | 57.08             | 59.61             | 9.40               | 9.84                  | 10.13                | 0.30                      | 3.00%                       |
| Fines & Forfeitures                                  | 10.00             | 5.48              | 7.20              | 7.28               | 7.48                  | 7.70                 | 0.22                      | 3.00%                       |
| Revenue from Use of Money & Property                 | 66.20             | 24.78             | 19.26             | 66.70              | 115.70                | 121.49               | 5.79                      | 5.00%                       |
| Charges for Services                                 | 70.11             | 33.70             | 53.28             | 59.08              | 63.31                 | 65.11                | 1.80                      | 2.84%                       |
| Revenue from the Commonwealth                        | 308.77            | 308.78            | 310.56            | 320.63             | 325.66                | 325.66               | 0.00                      | 0.00%                       |
| Revenue from the Federal Government                  | 246.97            | 156.50            | 156.11            | 40.95              | 40.95                 | 40.95                | 0.00                      | 0.00%                       |
| Recovered Costs/Other Revenue                        | 15.49             | 18.31             | 16.95             | 17.50              | 17.42                 | 17.94                | 0.52                      | 3.00%                       |
| <b>Total Revenue</b>                                 | <b>\$4,647.16</b> | <b>\$4,591.63</b> | <b>\$4,747.13</b> | <b>\$4,851.50</b>  | <b>\$5,131.14</b>     | <b>\$5,185.07</b>    | <b>\$53.94</b>            | <b>1.05%</b>                |
| <b>Transfers In</b>                                  | <b>\$9.08</b>     | <b>\$8.71</b>     | <b>\$24.00</b>    | <b>\$19.71</b>     | <b>\$9.86</b>         | <b>\$9.86</b>        | <b>\$0.00</b>             | <b>0.00%</b>                |
| <b>Total Available</b>                               | <b>\$4,924.72</b> | <b>\$5,050.82</b> | <b>\$5,261.73</b> | <b>\$5,452.74</b>  | <b>\$5,341.33</b>     | <b>\$5,396.90</b>    | <b>\$55.58</b>            | <b>1.04%</b>                |
| <b>County Disbursements</b>                          |                   |                   |                   |                    |                       |                      |                           |                             |
| County Debt Service                                  | \$131.76          | \$131.04          | \$131.32          | \$133.67           | \$142.78              | \$152.78             | \$10.00                   | 7.00%                       |
| Capital  | 39.12             | 47.92             | 109.08            | 127.00             | 26.23                 | 31.23                | 5.00                      | 19.06%                      |
| Contributories/Grants                                | 19.05             | 19.70             | 19.61             | 22.88              | 23.93                 | 23.93                | 0.00                      | 0.00%                       |
| Legislative-Executive Functions/<br>Central Services | 156.06            | 168.07            | 193.40            | 192.37             | 184.38                | 189.29               | 4.91                      | 2.66%                       |
| Judicial Administration                              | 42.84             | 42.07             | 47.41             | 53.72              | 52.83                 | 54.75                | 1.91                      | 3.62%                       |
| Public Safety  | 512.65            | 522.23            | 551.28            | 590.72             | 606.85                | 632.28               | 25.43                     | 4.19%                       |
| Public Works   | 73.73             | 76.54             | 73.97             | 90.73              | 85.91                 | 87.39                | 1.49                      | 1.73%                       |
| Health and Welfare                                   | 467.46            | 447.04            | 478.17            | 566.60             | 574.96                | 607.62               | 32.66                     | 5.68%                       |
| Parks and Libraries                                  | 54.27             | 56.28             | 60.76             | 64.67              | 66.14                 | 71.11                | 4.97                      | 7.52%                       |
| Community Development                                | 139.13            | 161.80            | 171.53            | 174.32             | 170.77                | 194.81               | 24.04                     | 14.08%                      |
| Nondepartmental (Fringe Benefits)                    | 453.19            | 514.93            | 450.77            | 654.88             | 479.31                | 510.80               | 31.49                     | 6.57%                       |
| <b>Subtotal County</b>                               | <b>\$2,089.26</b> | <b>\$2,187.61</b> | <b>\$2,287.30</b> | <b>\$2,671.58</b>  | <b>\$2,414.10</b>     | <b>\$2,556.00</b>    | <b>\$141.90</b>           | <b>5.88%</b>                |
| <b>Schools Transfers</b>                             |                   |                   |                   |                    |                       |                      |                           |                             |
| School Operating                                     | \$2,136.02        | \$2,143.32        | \$2,172.66        | \$2,275.31         | \$2,419.41            | \$2,560.80           | \$141.39                  | 5.84%                       |
| School Construction                                  | 13.10             | 13.10             | 13.10             | 32.55              | 15.60                 | 20.60                | 5.00                      | 32.05%                      |
| School Debt Service                                  | 197.98            | 198.18            | 197.12            | 199.87             | 200.03                | 208.53               | 8.50                      | 4.25%                       |
| <b>Subtotal Schools</b>                              | <b>\$2,347.10</b> | <b>\$2,354.60</b> | <b>\$2,382.88</b> | <b>\$2,507.73</b>  | <b>\$2,635.04</b>     | <b>\$2,789.92</b>    | <b>\$154.89</b>           | <b>5.88%</b>                |
| <b>Reserve Contributions</b>                         | <b>\$37.88</b>    | <b>\$18.01</b>    | <b>\$10.03</b>    | <b>\$15.06</b>     | <b>\$0.00</b>         | <b>\$18.94</b>       | <b>\$18.94</b>            | <b>-</b>                    |
| <b>Total Disbursements</b>                           | <b>\$4,474.24</b> | <b>\$4,560.22</b> | <b>\$4,680.21</b> | <b>\$5,194.37</b>  | <b>\$5,049.14</b>     | <b>\$5,364.87</b>    | <b>\$315.73</b>           | <b>6.25%</b>                |
| <b>Total Ending Balance</b>                          | <b>\$450.48</b>   | <b>\$490.60</b>   | <b>\$581.52</b>   | <b>\$258.37</b>    | <b>\$292.19</b>       | <b>\$32.04</b>       | <b>(\$260.15)</b>         | <b>(89.04%)</b>             |
| Less:  |                   |                   |                   |                    |                       |                      |                           |                             |
| Managed Reserve                                      | \$184.89          | \$182.58          | \$190.42          | \$200.33           | \$201.97              | \$214.59             | \$12.63                   | 6.25%                       |
| Other Reserves                                       | 144.53            | 130.55            | 80.05             | 0.00               | 0.00                  | 0.00                 | 0.00                      | -                           |
| Impact of Anticipated FY 2024 Board Action           | 0.00              | 0.00              | 0.00              | 0.00               | 90.22                 | 90.22                | (0.00)                    | (0.00%)                     |
| <b>Total Available<sup>1</sup></b>                   | <b>\$121.06</b>   | <b>\$177.47</b>   | <b>\$311.06</b>   | <b>\$58.04</b>     | <b>\$0.00</b>         | <b>(\$272.78)</b>    | <b>(\$272.78)</b>         | <b>-</b>                    |

<sup>1</sup> This presentation assumes that the \$90.22 million balance available for the Board's consideration in the FY 2024 Advertised Budget Plan is fully utilized in FY 2024, either for recurring expenses or to reduce tax rates. This balance is not assumed to offset the FY 2025 projected deficit.



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# Strategic Linkages



**FY 2024**

Advertised Budget Plan



# Strategic Linkages

## Context and Background

Over the past two decades, a number of countywide initiatives have been implemented to strengthen collective decision-making, and to adopt a more strategic and thoughtful approach to short and long-term planning. Examples include the Lines of Business project, which completed a comprehensive review and inventory of county programs and services; incorporating Performance Measurement and benchmarking into the budget process; and implementing a Workforce Planning initiative, to effectively coordinate the recruitment, hiring, and retention of key personnel countywide. Moving forward, the Countywide Strategic Plan framework will be used to “connect the dots” among a wide range of initiatives, improve the use of data, ensure a strong focus on equity through ongoing implementation of the One Fairfax policy, and continuously promote the direct alignment between county resources and top community priorities.

## Strategic Planning

To build on previous strategic initiatives and promote direct alignment between individual department missions and overarching community priorities, the County launched a comprehensive and intensive process in early 2019 to develop its first-ever Countywide Strategic Plan. The plan provides an opportunity to build upon past strategic initiatives, such as the Economic Success Strategic Plan, and to start to integrate emerging, related countywide work, such as the COVID Economic Recovery Framework and the Chairman’s Taskforce for Equity and Opportunity.

The goals of the plan are to:

- Set a community vision for the next 10-20 years
- Use the plan as a framework to align and integrate related countywide plans
- Provide a tool to prioritize county initiatives over the next 3-5 years
- Communicate progress to our community on achieving measurable outcomes

While the proposed plan was first presented to the Board in February 2020, the public process to adopt the plan and move it forward was temporarily paused due to the COVID-19 pandemic. This pause was used to seek additional community feedback, through multiple surveys and public engagement events, and to identify top priorities across the Ten Community Outcome Areas that serve as the foundation for the plan. These areas include Cultural and Recreational Opportunities, Economic Opportunity, Effective and Efficient Government, Empowerment and Support for Residents Facing Vulnerability, Environment and Energy, Healthy Communities, Housing and Neighborhood Livability, Lifelong Education and Learning, Mobility and Transportation, and Safety and Security. The plan was re-released concurrent with the [FY 2022 Advertised Budget Plan](#) in February 2021 and was subsequently adopted by the Board of Supervisors in October 2021.



One of the main drivers of the plan continues to be the integration of the One Fairfax policy, which provides a critical conceptual lens to identify, highlight, and resolve inequities within each of the Ten Community Outcome Areas. As these issues are repeatedly confirmed by data, the Countywide Strategic Plan provides the necessary operational framework to take collective action, and to ensure that county government is held accountable for achieving results.

The Countywide Strategic Plan will become increasingly integrated within the budget process, through the continued alignment of County departments with the Ten Community Outcome Areas, the indicators of community success, and the evolving strategies and metrics that provide a framework for countywide strategic decision-making. The 2023 Annual Report was released concurrent with the FY 2023 Advertised Budget Plan in February 2023 and summarizes how it has enhanced the value and vitality of the county for all residents, visitors, and employees through better communication, increased collaboration, and improving our use of data. The 2023 Annual Report, the Countywide Strategic Plan, as well as background documents and informational videos translated into multiple languages, are posted at [www.fairfaxcounty.gov/strategicplan](http://www.fairfaxcounty.gov/strategicplan).

### One Fairfax Policy

One Fairfax is a joint social and racial equity policy adopted by the Fairfax County Board of Supervisors and the Fairfax County School Board. It commits the County and the school system to intentionally consider equity when making policies or delivering programs and services. One Fairfax is a framework—or “lens”—that is used to consider equity in decision-making and in the development and delivery of future policies, programs, and services. It helps the county and school leaders look intentionally, comprehensively, and systematically at barriers that may be creating gaps in opportunity. The policy identifies 17 areas of focus to promote equity, including community and economic development, housing, education, environment, and transportation.



Since 2017, the One Fairfax Office has been working with agencies to examine their programs and services and create annual equity plans. Each department director designated an equity lead in his/her department to advance this work. Equity leads are being provided with learning opportunities to build their foundational understanding of key concepts and are being guided through an equity impact planning process. Through this process, agencies are gaining a more equity-informed understanding of the context of their work, considering opportunities for impact, determining intended results in the community and outcomes to be achieved through the direct efforts of their organizations, and identifying metrics.

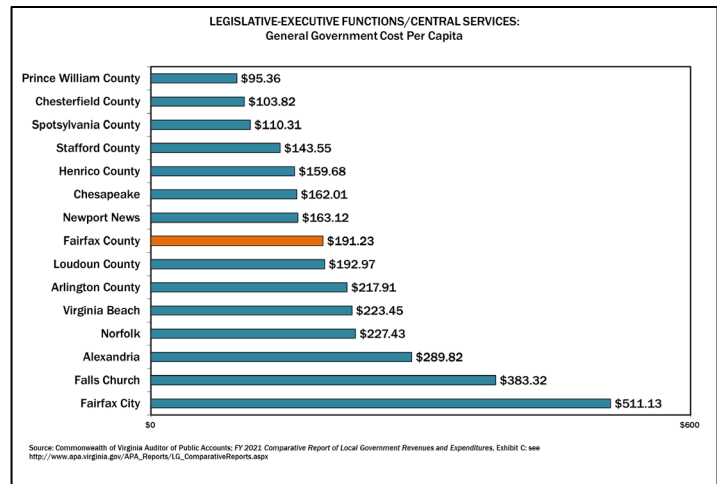
### Performance Measurement

Since 1997, Fairfax County has used performance measurement to gain insight into, and make judgments about, the effectiveness and efficiency of its programs, processes, and employees. While performance measures do not in and of themselves produce higher levels of effectiveness, efficiency, and quality, they do provide data that can help to reallocate resources or realign strategic objectives to improve services. Each Fairfax County agency decides which indicators will be used to measure progress toward strategic goals and objectives, gathers and analyzes performance measurement data, and uses the results to drive improvements in the agency.



In 2021, the most recent award cycle, Fairfax County was one of only 31 jurisdictions to receive ICMA's highest recognition for performance measurement, the “Certificate of Excellence.”

Fairfax County also uses benchmarking, the systematic comparison of performance with other jurisdictions, in order to discover best practices that will enhance performance. Cost per capita data for each program area, (e.g., public safety, health and welfare, community development) has also been included at the beginning of each program area summary in Volume 1 of the FY 2024 Advertised Budget Plan. The Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually. The jurisdictions selected for comparison are the Northern Virginia localities, as well as those with a population of 100,000 or more elsewhere in the state.



## Workforce Planning

The County's workforce planning effort began in FY 2002 to anticipate and integrate the human resources response to agency strategic objectives. Changes in agency priorities such as the opening of a new facility, increased demand for services by the public, the receipt of grant funding, or budget reductions can greatly affect personnel needs. Given these varying situations, workforce planning helps agency leadership to retain employees and improve employee skill sets needed to accomplish the strategic objectives of the agency. Effective workforce planning is a necessary component of an organization's strategic plan, to provide a flexible and proficient workforce able to adapt to the changing needs of the organization.

In FY 2008, Fairfax County added a Succession Planning component to workforce planning. The Succession Planning process provides managers and supervisors with a framework for effective human resources planning in the face of the dramatic changes anticipated in the workforce over the next five to ten years. It is a method for management to identify and develop key employee competencies, encourage professional development, and contribute to employee retention. Approximately 12.7 percent of current employees will be eligible for retirement by the end of FY 2024 and nearly 30 percent will be eligible to retire within the next five years. To address this challenge, the County plans to re-tool and strengthen existing succession planning and knowledge transfer efforts to build the capacity to support a "promote from within" when appropriate philosophy.

The County will recruit externally when strategically advantageous and will strengthen recruitment effectiveness by encouraging employee referrals and deepening the County Executive's leadership team's engagement with executive level recruitments. Shifting the performance evaluation focus from "the amount of the pay increase" to better communication and employee development will also help the County address the exit of many tenured County employees.

### Information Technology Initiatives

The County is committed to providing the necessary investment in information technology (IT), realizing the critical role it plays in improving business processes and customer service. Fund 10040, Information Technology, was established to accelerate the redesign of business processes to achieve large-scale improvements in service quality and to provide adequate enterprise-wide technological infrastructure. Consequently, the County is consolidating its investments to accommodate and leverage technological advancements and growth well into the 21st century. Constrained funding will impact the number of new IT projects that can be undertaken in the next year. However, the County continues to explore and monitor all areas of County government for IT enhancements and/or modifications which will streamline operations and support future savings.

In order to receive funding, IT initiatives must meet one or multiple priorities established by the Senior Information Technology Steering Committee and the County's IT project portfolio includes a mix of projects that benefit both citizens and employees and that secure and strengthen the County's technology infrastructure. It should be noted that, based on limited fiscal resources, no projects have received funding as part of the FY 2024 Advertised Budget Plan. It is anticipated that these projects will be funded with one-time balances and/or agency savings as part of a future quarterly review. Funding projects incrementally at quarterly reviews is an effective strategy that enables the County to optimize use of available dollars and align project funding with project budgets, plans and schedules.

### Strategic Planning Links to the Budget

The annual budget includes links to the comprehensive strategic initiatives described above. To achieve these links, agency budget narratives include discussions of agency strategic planning efforts; program area summaries include cross-cutting efforts and benchmarking data; and the Key County Indicator presentation in this section demonstrates how the County is performing as a whole. As a result, the budget information is presented in a user-friendly format and resource decisions are more clearly articulated to Fairfax County residents.

- ▶ **Agency Narratives:** Individual agency narratives identify strategic issues, which were developed during the agency strategic planning efforts, link core services to the Vision Elements and expand the use of performance measures to clearly define how well the agency is delivering a specific service. Agency narratives are included in budget Volumes 1 and 2.
- ▶ **Program Area Summaries:** Summaries by Program Area (such as Public Safety, Health and Welfare, Judicial Administration) provide a broader perspective of the strategic direction of several related agencies and how they are supporting the County Vision Elements. This helps to identify common goals and programs that may cross over departments. In addition, benchmarking information is included on program area services to demonstrate how the County performs in relation to other comparable jurisdictions. Program area summaries are included in budget Volumes 1 and 2.
- ▶ **Key County Measures:** For FY 2024, the existing Key County Measures outlined below have been aligned with Strategic Plan Community Outcome Areas to give the reader a high-level perspective on how the County is doing as a whole. The information included in future budget documents will continue to evolve as headline metrics and data for the Countywide Strategic Plan are defined and analyzed. In FY 2023, headline metrics and data were developed for the Economic Opportunity Outcome Area and that information is reflected in the documentation that follows.



- ▶ **Schools:** The Fairfax County Public Schools provide an enormous contribution to the community and in an effort to address the County's investment in education and the benefits it provides, a list of Fairfax County School Student Achievement Goals are included following the Key County Indicator presentation.

## Next Steps

The development of the County's leadership philosophy and emphasis on strategic planning is an ongoing process that will continue to be refined in the coming years. The County budget is extremely well-received within the County and nationally. As a measure of the quality of its budget preparation, Fairfax County was awarded the Government Finance Officers Association's Distinguished Budget Presentation Award by meeting rigorous criteria for the budget as a policy document, financial plan, operations guide, and communications device for the 38<sup>th</sup> consecutive year. The County will continue to build on this success for future budget documents in order to enhance the accountability, transparency, and usefulness of the budget documents.

## Ten Community Outcome Areas

Now that the Countywide Strategic Plan has been adopted by the Board of Supervisors, the priorities it includes will replace the current framework in setting a direction for the future of the County. FY 2024 marks the beginning of this transition and further changes anticipated for future budget volumes as reporting on more representative indicators is available.

### Cultural and Recreational Opportunities

All residents, businesses and visitors are aware of and able to participate in quality arts, sports, recreation and culturally enriching activities

#### Indicators of Community Success:

- Access to Local Arts, Sports and Cultural Opportunities
- Satisfaction with Local Arts, Sports and Cultural Opportunities
- Awareness and Appreciation of Diverse Cultures
- Representation of Diverse Cultures

### Economic Opportunity

All people, businesses, and places are thriving economically

#### Indicators of Community Success:

- Healthy Businesses in a Diverse Mix of Industries
- Economic Stability and Upward Mobility for All People
- Preparing People for the Workforce
- Promoting Innovation in the Local Economy
- Promoting Economic Vibrancy in All Parts of Fairfax County

### Effective and Efficient Government

All people trust that their government responsibly manages resources, is responsive to their needs, provides exceptional services and equitably represents them

#### Indicators of Community Success:

- Customer Satisfaction with County Services
- Inclusive Community Engagement

- Effective and Representative County and School Workforce
- Effective Technology and Quality Facilities
- Financial Sustainability and Trustworthiness

## Empowerment and Support for Residents Facing Vulnerability

All people facing vulnerability are empowered and supported to live independent lives to their fullest potential

### Indicators of Community Success:

- All People Are Respected, Understood and Connected
- Services Are Easy to Access and Use
- Services Are High Quality and Coordinated
- All People Can Meet Their Basic Needs

## Environment and Energy

All people live in a healthy sustainable environment

### Indicators of Community Success:

- Promoting Air, Water and Land Quality
- Supporting Sound Environmental Policy and Practices

## Healthy Communities

All people can attain their highest level of health and well-being

### Indicators of Community Success:

- Access to Health Services
- Improving Physical and Behavioral Health Conditions
- Promoting Health-Related Behaviors

## Housing and Neighborhood Livability

All people live in communities that foster safe, enjoyable and affordable living experiences

### Indicators of Community Success:

- Affordable and Quality Housing
- Adequate Quantity and Availability of Housing
- Access to Amenities that Promote Healthy Neighborhoods
- Flexibility and Adaptability of Land Use Rules
- Preventing and Ending Homelessness

## Lifelong Education and Learning

All people at every stage of life are taking advantage of inclusive, responsive and accessible learning opportunities that enable them to grow, prosper and thrive

### Indicators of Community Success:

- Access to Early Childhood Education
- Supporting Academic Achievement
- Supporting Career-Based Training
- Participation in Learning Opportunities

- Access to Quality Technology
- Increased English Language Proficiency

## Mobility and Transportation

All residents, businesses, visitors and goods can move efficiently, affordably and safely throughout the county and beyond via our well-designed and maintained network of roads, sidewalks, trails and transit options

### Indicators of Community Success:

- Efficient and Varied Transportation Options
- Infrastructure Condition, Sustainability and Environmental Impact
- Improved Traveler Safety
- Increased Accessibility, Affordability and Equity

## Safety and Security

All people feel safe at home, school, work and in the community

### Indicators of Community Success:


- Following Laws and Regulations
- Timeliness and Quality of Emergency Response
- Effective and Equitable Administration of Justice
- Safety-Related Prevention and Preparedness
- Reliable and Secure Critical Infrastructure

## Key County Measures

The following Key County Measures communicate the County's progress using data compiled by a diverse team of Fairfax County senior management and agency staff. For FY 2024, pre-existing measures have been aligned to the ten Community Outcome Areas in the Countywide Strategic Plan. A process to incorporate metrics and data that better reflect the outcomes of the Strategic Plan was initiated in FY 2023. Headline metrics and data were developed for the Economic Opportunity Outcome Area and that information is reflected in the presentation that follows. This section of the budget document will continue to evolve to reflect the ongoing work for the nine remaining outcome areas.

The following presentation lists the Key County Measures for each of the Community Outcome Areas, provides actual data from FY 2020, FY 2021, and FY 2022, and includes a discussion of how the measures relate to the respective Community Outcomes. In addition, the Effective and Efficient Government Community Outcome Area includes FY 2023 and FY 2024 estimates in order to present data related to the current budget. For some measures, FY 2021 is the most recent year in which data are available, and FY 2022 Actuals will be included in the following year's budget document. All of the indicator data are for Fairfax County only, listed by Fiscal Year, unless otherwise noted in the text.

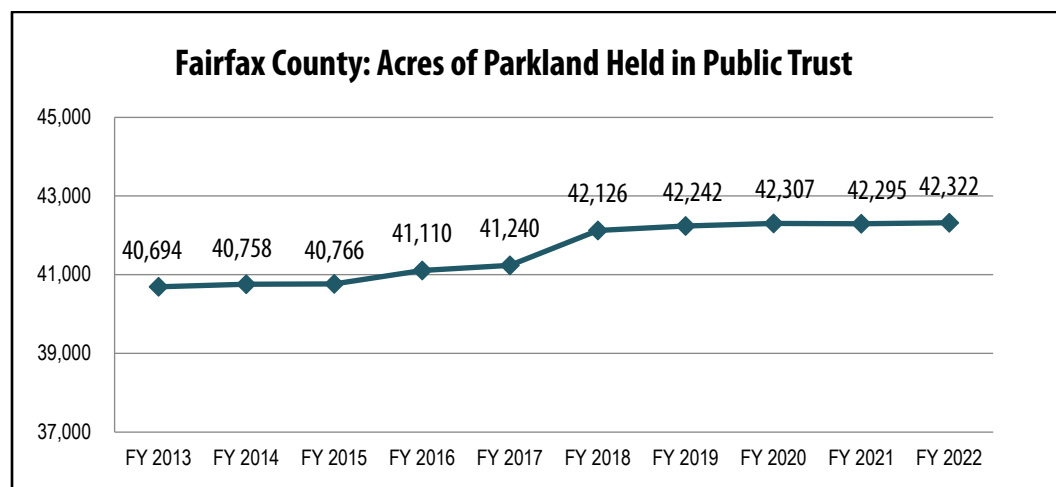
## Cultural and Recreational Opportunities

The availability of arts, sports, culture and recreation are foundational to the overall quality of life and well-being of Fairfax County residents and visitors and contribute significantly to our community's social connectivity and health. These programs also play a critical role in supporting the regional economy, through the sale of goods and services, employment and events revenue. The proposed strategies in this section seek to sustain forward momentum, with a 

focus on the need for well-maintained spaces and programs and services that constantly adapt to the needs of participants. The recommended approaches focus on quality programming, equitable access and broad inclusion and awareness of all options that are available throughout Fairfax County.

| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|---|----------------|----------------|----------------|
| Acres of parkland held in public trust  | 42,307         | 42,295         | 42,322         |
| Annual number of visitations to libraries, park facilities and recreation and community centers   | 7,807,849      | 6,971,646      | 6,784,667      |
| Library materials circulation per capita  | 7.5            | 8.4            | 8.8            |
| Percent of library circulation represented by materials in languages other than English   | 0.8%           | 0.8%           | 0.9%           |
| Percent of Park Authority, Fairfax County Public Schools, and Community and Recreation Services athletic fields adopted by community groups | 14.4%          | 14.5%          | 13.8%          |

The indicators above capture data related to cultural and recreational opportunities available in Fairfax County. The amount of **acres of parkland held in public trust** is a preservation of open space that enhances the County's appeal as an attractive place to live and provides space for recreation. This measure tracks the parkland in the County held by the Fairfax County Park Authority, the Northern Regional Park Authority, state and federal governments, and other localities. In FY 2022, there was an increase in acres due to revised calculations related to the Fairfax County Park Authority. This adjustment brought the FY 2022 total acreage to 42,322.



Availability and **use of libraries, parks and recreation facilities** is often used as a "quality-of-life" indicator and is cited as a major factor in a family's decision for home location and a company's decision for site location. In the fall of 2020, the voters approved a bond referendum in the amount of \$90 million to support four priority library facilities. These libraries included Kingstowne Regional, Patrick Henry Community, Sherwood Regional, and George Mason Regional libraries. The Kingstowne Library site was previously purchased by the County to replace the existing leased space with a newly constructed library. The design has been completed on a Kingstowne Complex which co-locates the Kingstowne Regional Library with the Franconia Police Station, the Franconia District Supervisor's Office, the Franconia Museum, an Active Adult Center, and a childcare facility in one

comprehensive facility on the library site. The design also includes garage parking and a County fueling station. The Patrick Henry Library renovation will support a proposed joint development project between Fairfax County and the Town of Vienna to renovate the library and provide additional parking structures for the library and the Town. Sherwood Regional and George Mason Regional Library renovations will support upgrades to all the building systems which have outlived their useful life, including major replacements such as roof and heating, ventilation, and air conditioning (HVAC) replacement. In addition, the renovations will accommodate current operations, provide for energy efficiency and a more efficient use of the available space, meet customers' technological demands, and better serve students and young children. The quiet study areas and group study rooms will be improved, with space to accommodate a higher number of public computers and wireless access. In FY 2022, the number of visits to all libraries, parks and recreation facilities decreased to 6,784,667 due to the COVID-19 pandemic.

For Fairfax County Public Library, FY 2022 was a return to 'normal' operations with new and additional hours of service. All library branches now have uniform hours Thursday evenings and an additional hour of service Saturday evenings. In addition, all regional libraries doubled their Sunday hours, adding both morning and evening hours of service.

Following two challenging years due to the global pandemic, the library met or substantially met 75 percent of its scored performance measures in FY 2022, including 86 percent of its outcome measures. With no disruptions to service the number of in-person visits to the library doubled to more than 2.4 million people. The number of items circulated from the library's collection increased almost 5 percent to more than 10.5 million items.

The use of electronic resources remains strong with database usage of more than 1.7 million views; circulation of more than 1.3 million eBooks, more than 1.1 million audiobooks, and nearly 67,000 eMagazines and eVideos. Total E-Circulation now accounts for 24 percent of all circulated materials.

Staff members continue to create popular online programming options, supplementing the growing volume of in-person events now rebounding following the pandemic. In-person program attendance grew 61 percent in FY 2022 and with both in-person and digital programming opportunities, continues to offer library users services through a variety of platforms for preschoolers, school age children, and adults.

For residents of Fairfax County who do not have access to a computer at home or at work, or who do not possess the technical skills or are not able to utilize technology due to language barriers, the county utilizes other methods and media to connect them with information and services. Libraries, for example, are focal points within the community, and offer a variety of brochures, flyers and announcements containing information on community activities and County services. To help those who need internet access for work or educational purposes, all Fairfax County Public Library branches provide WiFi capability with expanded hours of availability outside the buildings in library parking lots where patrons use the service regularly. FCPL cardholders are also able to checkout Chromebooks for use at home from five regional branches participating in a pilot program. Library users are able to seek guidance in conducting research, support using library databases, and information services via text. Library staff answered nearly 2,500 texts in FY 2022 sent to a central number in real time 10am to 5:45pm Monday through Friday.

One indicator used by the library industry to demonstrate utilization of libraries is library materials circulation per capita, which increased to 8.8 in FY 2022. This high circulation rate demonstrates the availability of an extensive selection of materials and a desire for library resources among Fairfax County residents. In addition, interest in library resources can be seen in the number of unique visitors to the Library's website, which increased 2 percent in FY 2022, totaling 1,883,873 visits. For

additional information on benchmarks, please refer to the Parks and Libraries Program Area Summary in Volume 1.

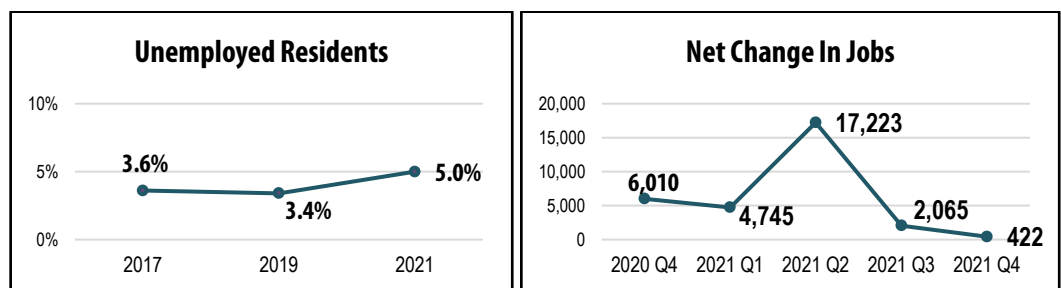
As previously mentioned, Fairfax County is becoming an increasingly diverse community in terms of culture and language. As of 2021, 39 percent of Fairfax County residents spoke a language other than English at home. In an attempt to better serve the non-English speaking population, the Fairfax County Public Library has dedicated a portion of its holdings to language appropriate materials for this portion of the community. With circulation of more than 10.5 million items by Fairfax County Public Library (FCPL) in FY 2022, the 0.9 percent reported for the circulation of non-English materials represents a significant number of materials being used by a multilingual population.

Athletic fields are an important recreational resource for the community and the County has sought partnerships with residents to improve and to maintain the facilities they use. Community groups have adopted 13.8 percent of athletic fields. Athletic field adoptions reduce the County’s financial burden to maintain these types of public facilities and improve their quality. Analysis indicates that organizations in Fairfax County annually provide over \$4 million in support for facility maintenance and development. In addition to natural turf field maintenance, community organizations continue to develop synthetic turf fields by partnering with the County and funding the development independently. New incentives have recently been put into place to encourage groups to maintain and increase adoptions despite the current economic climate. The Department of Neighborhood and Community Services, Fairfax County Park Authority (FCPA), and Fairfax County Public Schools (FCPS) continue to work with a very involved athletic community to design and implement the FCPS diamond field maintenance plan. This plan established an enhanced level of consistent and regular field maintenance at school softball and baseball fields. This benefits both scholastic users as well as community groups that are reliant upon use of these fields to operate their sports programs throughout the year.

## Economic Opportunity



Fairfax County is well known for its quality public schools, high median income, low unemployment rate, overall public safety, high concentration of both corporate headquarters and higher education institutions and other key measure of economic prosperity. With the recognition that future economic growth requires the full participation of all Fairfax County populations and places, the proposed strategies in this section focus on building the earning power of residents, supporting startups and small businesses, strategically investing in people and places with lower access to opportunity, and continuing to strongly support the favorable climate that has established Fairfax County as a truly outstanding place to build careers and grow businesses.



Metrics above are based on a calendar year. Unemployment data source is U.S. Census Bureau, 1-Year American Community Survey. Net Change Jobs data source is U.S. Census Bureau’s QWI Explorer.

As economic conditions continue to evolve, following the COVID-19 pandemic, the changes reflected in Unemployment and the Net Change in Jobs suggest that resources continue to be necessary to support the economy.

At the onset of the COVID-19 pandemic, employment in the U.S. was greatly impacted for workers in food preparation, personal services and some health care occupations. Across the nation, a record number of workers left their employment during 2021. Reasons for leaving included better paying opportunities, personal business start-ups, early retirement or health insecurity or needs related to childcare.

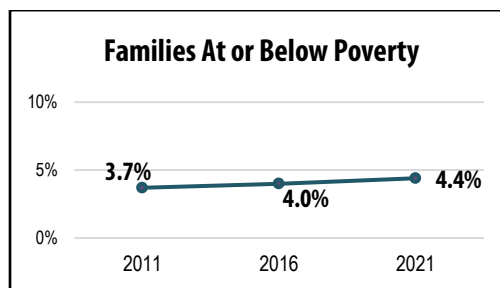
**Unemployment** rates in Fairfax County increased from 3.4 percent in 2019 to 5.0 percent in 2021. However, rates were higher for residents who identify as non-White. The rate of unemployment among Black or African American residents more than doubled between 2019 and 2021. Many workers lost employment or left the workforce between the 2019 and 2021 period, which included the COVID-19 pandemic.

**Net change in jobs** measures the difference between jobs gained at firms over the course of a quarter and jobs lost at firms throughout the same quarter. In Q4 of 2021, there were 422 net jobs created compared to 2,065 in the previous quarter and 6,010 in Q4 of 2020.

County unemployment rates per the Bureau of Labor Statistics have remained under 3 percent for the past year, which along with continued job creation, suggest positive signs of economic recovery. U.S. Census Bureau data will continue to be monitored to provide an ability to disaggregate the data and assess whether the recovery is equitable.

Multiple resources are being established in Fairfax County to facilitate opportunities for career advancement and new employment. Resources include:

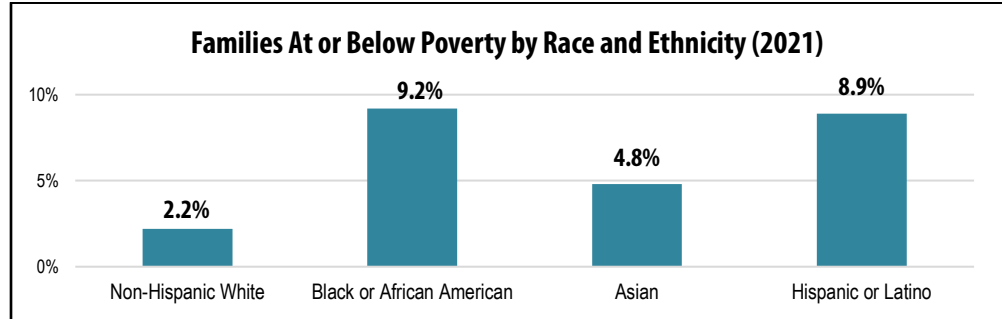
- New [Virginia Career Works](#) Referral Portal to connect job seekers to career, education and support resources.
- Expansion of virtual tools for [job seekers](#), especially persons who are laid off or very low-income.
- New Talent Attraction Program to market Northern Virginia as a premier destination for top talent: [www.workinnorthernvirginia.com](http://www.workinnorthernvirginia.com).



Metric above is based on a calendar year. Data source is U.S. Census Bureau, 5-Year American Community Survey. Comparison at five-year intervals is recommend by Census for this dataset.

The overall percentage of Fairfax County **families living in poverty** increased to 4.4 percent in 2021, compared to prior years, and disproportionately affected the various demographic groups in Fairfax County. The number of families living at or below poverty increased by 25.8 percent (or nearly 2,600 families) from 2011 to 2021. By comparison, in this same period the total number of families in the county grew only by 5.8 percent. In this 10-year period, a greater **proportion** of Black or

African American and Hispanic or Latino families **consistently** experienced the **highest rates** of poverty. These two groups as well as Asian families had higher rates of poverty than White families.



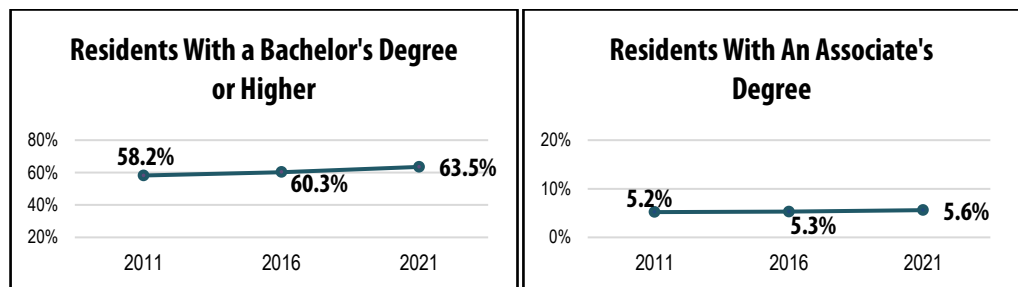
Metric above is based on a calendar year. Data source is U.S. Census Bureau, 5-Year American Community Survey.

Fairfax County residents with moderate to low income may have little to no money remaining after covering essential expenses, such as food and housing. This limits a household's ability to build savings and restricts economic competitiveness.

In 2020, slightly more than one in ten families (or 30,425) in Fairfax County had income below \$55,500. This amount is a common maximum annual income for a family of four for benefit programs that provide assistance in the form of food or housing.

Efforts and investments that address barriers to affordable housing, childcare and transportation for participation in employment and employment-related programs, include:

- The Board of Supervisors doubled its affordable housing goal to create 10,000 net new units by 2034 that are affordable to households earning up to 60 percent of the area median income.
- Committed \$34 million in available funds for preservation and new production of affordable housing.
- Expanded income eligibility and childcare subsidies for Child Care Assistance and Referral programs.
- Added new SACC rooms in multiple elementary schools, extending availability of childcare options to working parents in the wake of the pandemic.
- Opened the Workforce Innovation and Skills Hub (WISH) center, to help residents obtain skills and certification for in-demand employment.
- Allocated \$2.2 million for the Economic Mobility (Guaranteed Income) pilot project, expected to begin in 2023.



Metrics above are based on a calendar year. Data source is U.S. Census Bureau, 5-Year American Community Survey. Comparison at five-year intervals is recommended by Census for this dataset.



Since 2011, the proportion of **residents with a Bachelor's degree or higher** has slowly increased with White and Asian residents having the highest rates, per 2021 estimates. The lowest proportion (one third) of this level of education was attained by Hispanic or Latino residents.

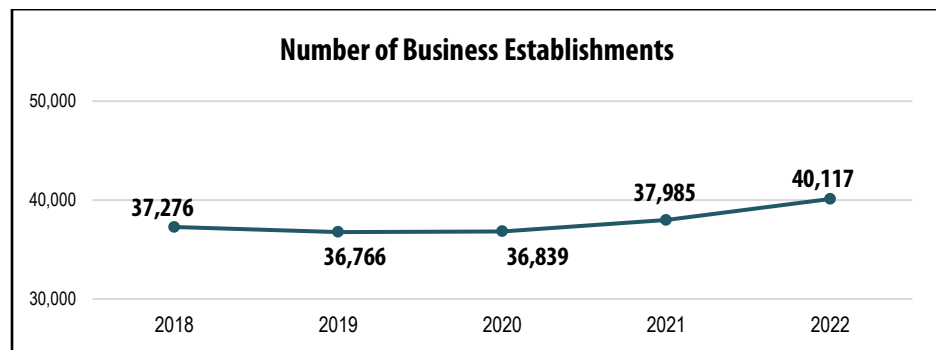
In 2021, 5.6 percent or 43,935 county residents had earned an **Associate's degree**. This level of education may offer certifications and training which often support an entryway for high-demand occupations in technology and health care.

For many Virginia residents, including some in Fairfax County, a college degree is increasingly unattainable. Attending college in Virginia costs more compared to the national averages.

- For the 2021-2022 school year, a two-year in-state college costs \$5,216 annually for tuition and fees.
- The figure for the same school year was \$14,121 for a public four-year in-state institution.

Following are examples of efforts related to promoting the impact of early childhood education as well as increasing access to career readiness and technical education:

- Awarded grants to over 250 childcare programs through the ARPA-funded Active and Thriving Community Grant program, with priority given to organizations who are serving children in the child care subsidy program.
- Partnered with Fairfax Futures (nonprofit) on two multi-year initiatives to improve the quality of early childhood education in Fairfax County by providing equitable offerings of high-quality early development learning experiences and creation of a mentorship program to support early childhood educators as they attain their Child Development Associate (CDA) credential.
- Implemented the Equitable Access to Literacy (EAL) plan, a comprehensive and equitable literacy program that supports student success across all grade levels and demographics, while also providing more opportunities for Career and Technical Education (CTE) courses.
- Launched cross-sector workgroup with Fairfax County Public Schools to develop recommendations to improve career readiness opportunities for youth ages 16-24 who are not in school or working, and high school students at risk of dropping-out.
- Formed My Brother's Keeper Fairfax initiative which focuses on improving advanced academic and career readiness opportunities for boys and young men of color.
- Provided free access to LinkedIn Learning and free access to on-demand courses that can be tailored to interests and career goals, and to earn industry certifications.



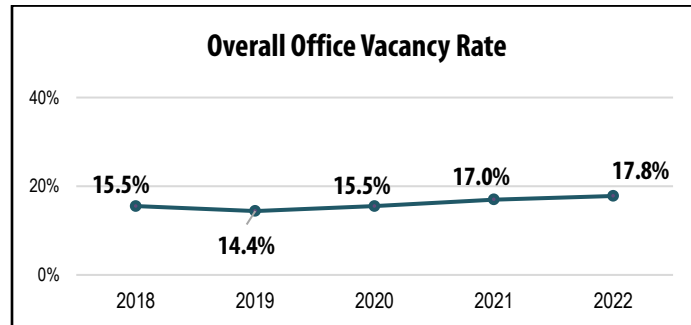
Data source is the U.S. Bureau of Labor Statistics, Quarterly Census of Employment and Wages.

The annual average **number of business establishments** in Fairfax County continues to increase, reaching 40,117 businesses as of Q2 2022.

National data suggest some of the persons who left the workforce went on to start their own business. The number of self-employed individuals as indicated through new applications for federal tax ID numbers and statistics from online marketplaces such as Etsy, all show increases when compared to pre-COVID figures. Business Formation Statistics from the U.S. Census Bureau show an increase in new annual business applications in Fairfax County from 2019 to 2020. Potentially, some of these applications will turn into organizations that could hire local workers in the future.

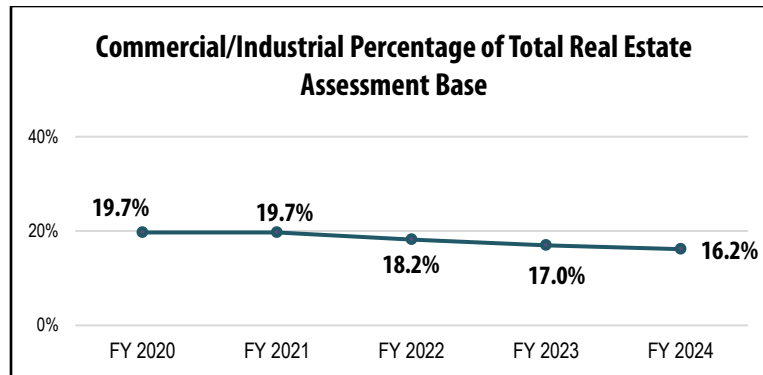
To support the business community in collaborative efforts to attract, retain, support and expand businesses as well as to advance the skills of new business owners, following are examples of ongoing work:

- Launched joint regional business attraction efforts through creating the Northern Virginia Economic Development Alliance.
- Created the Tysons Vision Work Group to generate recommendations for a public-private “anchor organization” to facilitate place-led economic development; ongoing work to implement pedestrian and business connectivity in Tysons.
- Approved Fairfax Founders Fund pilot program to provide capital to startup companies, targeting early-stage technology companies with technical assistance grants to help them prepare for later-stage investments. Targeted outreach will focus on recruiting women, people of color, veterans, and other underrepresented groups in the technology-driven business community.
- Launched Fairfax THRIVE small business technical assistance grant to connect small businesses experiencing negative economic impacts from the pandemic with necessary services to remain in business, retain employees, and address business goals.



Data source is the Fairfax County Economic Development Authority

The direct (excludes sublet space) office space vacancy rate reflects yet another aspect of the health of the business community. The direct office vacancy rate increased from 16.0 percent in 2021 to 16.7 percent as of year-end 2022. Including sublet space, the **overall office vacancy rate** as of year-end 2022 was 17.8 percent, an increase from the 17.0 percent recorded as of year-end 2021. The amount of empty office space stood at approximately 22.3 million square feet.



Data source is the Fairfax County Department of Tax Administration

The **Commercial/Industrial percent of total Real Estate Assessment Base** is a benchmark identified by the Board of Supervisors, which places priority on a diversified real estate revenue base. The target is 25 percent of the assessment base. The Commercial/Industrial percentage reached its peak level in FY 2010, when it stood at 22.67 percent. From there, the Commercial/Industrial percentage decreased to a low of 18.67 percent in FY 2016, mainly because of a steep decline in nonresidential values in the early part of the decade, and the gradual recovery of the residential real estate market. From its FY 2016 low point, the percentage increased for five straight years, including FY 2019, FY 2020, and FY 2021. However, this presentation does not reflect the COVID-19 pandemic-related economic disruptions that have affected many categories of commercial property in FY 2022, FY 2023, and FY 2024. The Commercial/Industrial percentage of the County's FY 2022 Real Estate Tax base fell to 18.17 percent, then 17.00 percent in FY 2023, and has fallen further 16.16 percent in FY 2024 the lowest level in at least 15 years. The share also fell due to a strong increase in residential real estate as a result of limited inventory and the lowest mortgage interest rates in history.

Fairfax County devotes considerable resources to attracting and maintaining businesses that will contribute to the revenue base through income and jobs, which helps to ensure a healthy local economy. It should be noted that income growth does not affect Fairfax County tax revenues directly because localities in Virginia do not tax income; however, revenues are indirectly affected because changes in income impact the County's economic health.

For more information regarding economic opportunity in Fairfax County, reference the [Economic Opportunity dashboard](#) and the 2022 Needs Assessment [Economic Factors](#) report.

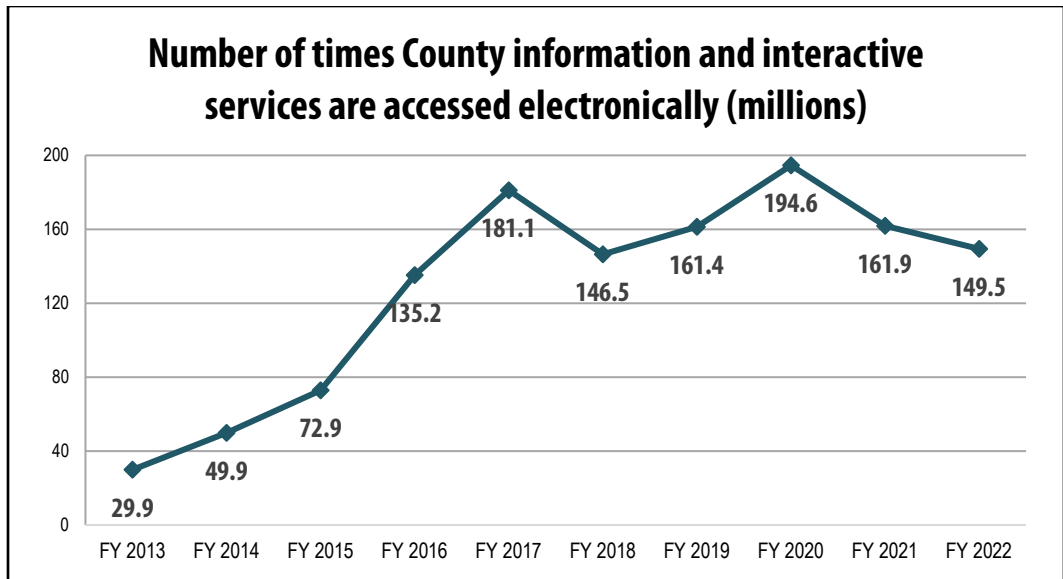
## Effective and Efficient Government

Fairfax County is widely recognized as a very well-managed county, which is routinely confirmed by multiple external oversight agencies. However, sustaining a record of excellence requires the county to constantly seek new ways to improve, becoming increasingly more proactive, adaptable to change and responsive to all residents. The county has a responsibility to ensure that resources are managed in a way that is transparent, and that taxes are affordable for residents and stakeholders who choose to live and do business in Fairfax County. The proposed strategies in this section focus on the elements of local government that will be the most impactful as Fairfax County looks ahead to the future, driving improved collaboration among employees, residents, community groups and other stakeholders. Where available, current and future year estimates based on the proposed budget are included for this Community Outcome Area.



| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual | FY 2023 Estimate | FY 2024 Estimate |
|---|----------------|----------------|----------------|------------------|------------------|
| Number of times County information and interactive services are accessed electronically (millions)                                    | 194.6          | 161.9          | 149.5          | NA               | NA               |
| Total Volunteer Hours Reported in the Volunteer Management System (VMS)   | 930,125        | 987,699        | 815,643        | NA               | NA               |
| Percent of registered voters who voted in general elections   | 44.3%          | 79.4%          | 60.0%          | NA               | NA               |
| Average tax collection rate for Real Estate Taxes, Personal Property Taxes and Business, Professional, and Occupational License Taxes | 99.57%         | 99.44%         | 99.41%         | 99.38%           | 99.39%           |
| County direct expenditures per capita   | \$1,381        | \$1,408        | \$1,408        | \$1,707          | \$1,560          |
| Percent of household income spent on residential Real Estate Tax  | 5.04%          | 5.08%          | 4.96%          | 5.19%            | 5.42%            |
| County (merit regular) positions per 1,000 citizens   | 11.27          | 11.34          | 11.58          | 11.61            | 11.52            |
| Number of consecutive years receipt of highest possible bond rating from major rating agencies (Aaa/AAA/AAA)                          | 42             | 43             | 44             | 45               | 46               |
| Cumulative savings from both County bond sales as compared to the Bond Buyer Index and County refundings (in millions)                | \$911.79       | \$976.65       | \$1,013.88     | \$1,025.71       | \$1,025.71       |
| Number of consecutive years receipt of unqualified audit  | 39             | 40             | 41             | 42               | 43               |

Fairfax County has a robust and nationally known social media program that encourages interaction with and sharing of County information so residents can serve as information ambassadors to friends, neighbors and co-workers who may not otherwise have access (this was especially important during the height of the COVID-19 pandemic). By using tools like Facebook, Twitter, Nextdoor, YouTube and an emergency blog, Fairfax County delivers a high-quality experience for residents on those platforms with relevant, timely and actionable information. As previous numbers reflect, these platforms were crucial to connect the community with COVID-19 information for the last three years. The FY 2022 data shows a return to pre-pandemic levels as interest and the breaking news nature of COVID has subsided. County efforts are paying dividends both for the exchange of information and improving awareness of County resources. For example, ongoing surveys of County Nextdoor followers showed that more than 80 percent of respondents were satisfied with Fairfax County's use of the platform. Evidence of the County's success in providing useful and convenient access to information and services can also be found in the FY 2022 measure of 149.5 million total interactions with key County online platforms (website visits, emergency blog views, Facebook daily total reach, Twitter impressions, YouTube video views, and SlideShare presentation views).



Volunteerism provides a measure of community engagement and is strongly evident across a wide range of volunteer activities. Fairfax County has a [Volunteer Management System \(VMS\)](#) that provides a single, searchable database of volunteer opportunities with County agencies. Volunteers complete a single application form for all agencies and answer a few supplemental questions depending on the opportunity to which they apply. Volunteer engagement leads to greater civic involvement and provides ways for residents from our diverse communities to engage and integrate. Research shows that volunteer engagement builds resilience, strengthens economic wellbeing, leads to better health and builds the capacity of agencies. Annual surveys of County volunteers indicate that 89 percent of volunteers feel more connected to their community and 93 percent feel they made a difference and 95 would recommend volunteers to others.

In FY 2022 **volunteers recorded 815,643 hours of service** which is a value of \$25,121,794 to the county based on data captured in VMS. During the majority of FY 2022, county volunteer programs began to restore in-person operations combined with virtual volunteer service opportunities to allow those volunteers who weren't yet comfortable returning in person to serve. Many of the volunteer programs developed virtual services – mentoring, tutoring, social visiting, and program presentations over video chat which they are continuing to be able to serve more clients. Outdoor volunteer activities have returned previous levels. Many of the county's favorite outdoor events came back in the spring and early summer – volunteers assisted with the Earth Day events, Easter Egg Hunts, 4-H Fair, and Fireworks Displays in several locations. The Fairfax Pets on Wheels program was able to start visiting assisted living center residents again.

Fairfax County has a civic-minded population. Voter participation levels in Fairfax County reflect a community that is well-informed, engaged, and involved with local government to address community needs and opportunities. The percent of Fairfax County residents voting in recent elections generally exceeds state averages. **Turnout for the November 2021 General Election** for state offices (FY 2022) was 60.0 percent; the decrease in voter turnout is typical for the state election cycle compared to the preceding presidential election cycle. A total of 440,511 citizens voted at the polls on Election Day or cast absentee ballots.

The County consistently demonstrates success in maintaining high **average tax collection rates**, which results in equitable distribution of the burden of local government costs to fund the wide variety of County programs and services beneficial to all residents.

**County direct expenditures per capita** of \$1,560 in FY 2024 represent a decrease from FY 2023. Recent budgets have continued essential county services despite significant challenges and disruptions from the COVID-19 pandemic, striking a delicate balance between providing an appropriate level of services to residents while minimizing the financial impact to taxpayers who are navigating the same challenges at a household level. More cost per capita data, including data showing how much Fairfax County spends in each of the program areas, is included at the beginning of each program area section in Volume 1 of the [FY 2024 Advertised Budget Plan](#). The jurisdictions selected for comparison are the Northern Virginia localities as well as those with a population of 100,000 or more elsewhere in the state (the Auditor of Public Accounts for the Commonwealth of Virginia collects this data and publishes it annually). Fairfax County's cost per capita in each of the program areas is highly competitive with others in the state.

The **percent of household income spent on residential Real Estate Tax** is increasing slightly from FY 2023, due to growth in property values outpacing growth in household income. Fairfax County continues to rely heavily on the Real Estate Tax at least in part due to the lack of tax diversification options for counties in Virginia. In FY 2024, real property taxes represent **66.6** percent of total General Fund revenues.

The success in managing County resources has been accompanied by the number of **merit regular positions per 1,000 citizens** being managed very closely. Since FY 1992 the ratio has declined from 13.57 to 11.52 in FY 2024. The ratio has remained relatively stable since FY 2013 due to limited position growth while the County population, and demand for services, has also increased. The long-term trend shows a decline in the positions to citizen ratio, indicating the benefit of a number of efficiencies and approaches - success in utilizing technology, best management processes and success in identifying public-private partnerships and/or contractual provision of service.

The County is well regarded for its strong financial management as evidenced by its long history of high-quality financial management and reporting (see chart above for "**number of consecutive years receipt of highest possible bond rating**" and "**unqualified audit**"). The FY 2022 Annual Comprehensive Financial Report received an unqualified opinion from the County's audit firm.

### Empowerment and Support for Residents Facing Vulnerability



Fairfax County is fully committed to providing residents facing vulnerability with a safe place to receive necessary services, in a way that mitigates challenges through a holistic, streamlined, respectful and individualized approach. The role of local government is to identify people who need support in order to reach their personal level of "self-sufficiency," which is related to various factors including health (mental and physical), age and varying levels of personal ability. While there are basic human needs that must be met, individual circumstances may require a number of supports, representing multiple, overlapping challenges that may emerge, evolve and resolve over time. Therefore, it is critical to ensure a close connection with people facing vulnerability, so situations can be monitored and responded to in an effective manner. The role of caregivers should also be elevated when needed, so that people who want to empower caregivers to advocate for their needs can do so, to the extent possible by law. The proposed strategies in this section seek to improve the way people facing vulnerability are identified, connected with, served and supported over time.

| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|---|----------------|----------------|----------------|
| Percent of seniors, adults with disabilities and/or family caregivers who express satisfaction with community-based services that are provided by Fairfax County to help them remain in their home/community <sup>1</sup> | NA             | NA             | 94%            |

<sup>1</sup> Due to the COVID-19 Pandemic, customer satisfaction services were suspended. As a result, accurate data for FY 2020 and FY 2021 is not available.

The County continues to be successful in **caring for older adults and persons with disabilities by helping them stay in their homes** as indicated by the 94 percent combined satisfaction rating for two support programs: Adult Day Health Care (ADHC) and Congregate Meals programs. As a result of the pandemic, the ADHC centers were closed and the Congregate Meals program provided emergency meals during senior center closures, therefore accurate annual satisfaction survey data was not available for FY 2020 and FY 2021. One of the services to help during these closures was the Home Delivered Meals program, which broadened the eligibility criteria attributed to the COVID-19 pandemic and served 25.0 percent more meals in FY 2021. As the pandemic and the Governor’s stay at home emergency orders were lifted, participants who no longer needed to quarantine or self-isolate were able to return to their normal methods of obtaining food. The annual satisfaction survey resumed since all ADHC centers reopened in September 2021 and ADHC satisfaction was 95 percent in FY 2022. The Congregate Meals program continued as senior centers reopened with limited capacity until that restriction was lifted in December 2022, and client satisfaction remained high at 93 percent in FY 2022.

## Environment and Energy

Fairfax County is making progress through many of our environmental policies and practices that support air, water and land quality. It is important for people to have the opportunity to enjoy the natural environment, and that residents, businesses, county employees and visitors share in the responsibility to improve environmental outcomes (especially the reduction of greenhouse gasses). By continuing to make a wide variety of improvements, such as increasing the use of alternative energy, green roofs and stream restorations, as well as bike lane and pedestrian options, we will improve the long-term environmental well-being of our county.



The strategies in this section seek to protect, conserve and sustain environmental resources to promote clean air, water and soil. To confront the challenges posed by climate change, the county will improve the resilience of natural resources and community infrastructure and serve as a catalyst for community-wide action to reduce greenhouse gas emissions from Fairfax County residences and businesses.

| Key County Measures  | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|--|----------------|----------------|----------------|
| Unhealthy Air Days as reported by Metropolitan Washington Council of Governments (Calendar Year)   | 2              | 8              | 3              |
| Overall Level of Stream Quality as a weighted index of overall watershed/ stream conditions on a scale of 5 (Excellent) to 1 (Very Poor) | 2.6            | 2.5            | 2.2            |
| Percent of Tree Coverage in County   | 54%            | 54%            | 54%            |

| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|---|----------------|----------------|----------------|
| Number of homes that could be powered as a result of County alternative power initiatives               | 64,000         | 64,416         | 64,024         |
| Municipal Solid Waste Recycled as a percentage of the waste generated within the County (Calendar Year) | 49.6%          | 47.5%          | TBD            |

The Environmental Stewardship Vision Element demonstrates the County's continued commitment to the environment. The Board adopted an updated Environmental Vision on June 20, 2017. As articulated in the preface, the updated Environmental Vision document establishes, *“an overarching vision to attain a quality environment that provides for a high quality of life and is sustainable for future generations. These aspects of a quality environment are essential for everyone living and working in Fairfax County. No matter what income, age, gender, ethnicity, or address, everyone has a need and a right to breathe clean air, to drink clean water and to live and work in a quality environment.”*

The updated Environmental Vision is premised on two principles. First, that “conservation of our limited resources must be interwoven into all government decisions”, and, second, that “the Board must be committed to providing the necessary funds and resources to protect and improve our environment for better quality of life now and for future generations.”

The Vision includes sections on Land Use, Transportation, Water, Waste Management, Parks and Ecological Resources, Climate and Energy, and Environmental Stewardship. The Environmental Vision is available online at: <https://www.fairfaxcounty.gov/environment/environmental-vision>.

To support the Climate and Energy objectives in the Environmental Vision, the County oversees implementation of two major climate planning initiatives, the Community-wide Energy and Climate Action Plan (CECAP) and Resilient Fairfax. Accepted by the Board in September 2021, CECAP includes goals, strategies, and actions to reduce greenhouse gas emissions and address the causes of climate change. The County is working closely with the community to implement CECAP and meet its overarching goal of carbon neutrality by 2050. Adopted by the Board in November 2022, Resilient Fairfax is focused on the impacts of climate change on the County. Through implementation of the 11 goals and 48 strategies in the final plan, Fairfax County will be able to adapt and become more resilient to changing conditions and climate-related hazards such as extreme heat, severe storms, and flooding. More information about these initiatives is available at: <https://www.fairfaxcounty.gov/environment-energy-coordination/climate-planning-action>.

Fairfax County is also committed to addressing greenhouse gas emissions from its own operations. In July 2021, the Board adopted the Carbon Neutral Counties Declaration, through which it pledges to be energy carbon neutral by 2040. To help meet this goal, also in July 2021, the Board adopted an update to its Operational Energy Strategy (OES), a policy originally adopted in 2018 to reduce overall energy demand, costs and consumption and promote an energy conscious culture in the County workplace. The 2021 update to the OES includes accelerated goals and targets across 11 focus areas, including targets to produce 50 percent of County electricity from renewable energy by 2050, electrify the County fleet by 2035 and be zero waste by 2030. More information is available at: <https://www.fairfaxcounty.gov/environment-energy-coordination/energy-strategy>.

In support of the regional goal of attaining the federal ambient air quality standard for ozone levels, Fairfax County is committed to minimizing **unhealthy air days** as measured and defined by all criteria pollutants. Fairfax County has implemented air quality improvement strategies that include



reducing County vehicle emissions through the purchase of hybrid or electric vehicles, diesel retrofits and the use of ultra-low sulfur fuel, not allowing refueling of County vehicles except emergency vehicles on Code Red Days, encouraging County residents to use the Fairfax Connector bus on Code Red Days, teleworking, not allowing mowing of grass at County properties on Code Red Days, use of low Volatile Organic Compound (VOC) paints, promoting County building energy efficiency programs, tree canopy and planting activities, green building actions, community outreach and maintaining standards and procedures that promote healthy air. In addition, the Fairfax County Department of Transportation has a number of initiatives supporting transit and other forms of alternative transportation in Fairfax County, including transportation demand management strategies, ridesharing incentives, and infrastructure improvements to improve pedestrian and bicycle safety and connectivity. Please see Agency 40, Department of Transportation, Fund 40000, County Transit Systems, and Fund 40010, County and Regional Transportation Projects, for additional information. Fund 30015, Environmental and Energy Program, established in FY 2021, also includes additional information on funding levels for Environmental and Energy Strategy projects underway.

Air quality monitoring in the County is conducted by the Virginia Department of Environmental Quality (DEQ). The EPA calculates the Air Quality Index (AQI) for five major air pollutants regulated by the Clean Air Act: ground-level ozone, particulate matter, carbon monoxide, sulfur dioxide, and nitrogen dioxide. The Air Quality Index for the criteria pollutants assigns colors to levels of health concern, code orange indicating unhealthy for sensitive groups; code red – unhealthy for everyone and purple - very unhealthy. The County uses the same color indicator on unhealthy air days. Air quality, although reported as a key County indicator, should be distinguished in a regional context. The number of unhealthy air days in the Metropolitan area in calendar year 2022 was 3, down from 8 in calendar year 2021, as reported by Metropolitan Washington Council of Governments (MWCOG). According to MWCOG, 2022 had the second lowest number of unhealthy air days and the region had its best three-year period (2020-2022) since it began tracking air pollution. The County continues to work with MWCOG and the Clean Air Partners, a volunteer, non-profit organization chartered by the MWCOG, and the Baltimore Metropolitan Council (BMC) to examine the adequacy of current air pollution control measures and practices, education and notification processes, and codes and regulations to make further progress.

**Stream quality** in Fairfax County may affect residents' recreational use of streams and other water bodies as well as the quality of drinking water. Monitoring the health of waterways and preparing watershed management plans provide a head start for the County in satisfying the federal and state regulatory requirements as dictated by the County's MS4 (stormwater discharge) permit and the established Total Maximum Daily Loads (TMDLs) for pollutants in several County streams. Since 2006, significant resources have been expended towards the watershed improvement program which implements water quality improvement projects such as retrofits to existing stormwater management facilities, new stormwater management facilities, low impact development (LID) practices and stream restorations. Fairfax County has taken significant steps toward meeting the goal of improving stream conditions countywide and contributing to the restoration of the Chesapeake Bay. As part of the watershed improvement program, over 20.5 miles of streams have been restored countywide from FY 2009 through FY 2022.

Since 2004, a stratified random selection procedure has been used to identify monitoring sites for assessing and reporting the overall ecological condition of the County's streams each year. Benthic macroinvertebrates are the aquatic organisms such as crayfish, clams and mayfly nymphs that live on the stream bottom are excellent indicators of stream health. A stream quality indicator (SQI) was developed from the annual benthic macroinvertebrate monitoring data to establish overall watershed/stream conditions countywide. The SQI is an index value ranging from 5 to 1, with the

following qualitative interpretations associated with the index values: 5 (Excellent), 4 (Good), 3 (Fair), 2 (Poor) to 1 (Very Poor). The SQI had fluctuated over the last nineteen years between 2.0 at its low and 2.9 at its highest level as the County strives to meet the goal of a future average stream quality index value of 3 or greater (Fair to Good stream quality). Fluctuations in the SQI score are to be expected as sites are selected randomly and could result in higher numbers of better or worse sites being selected year to year. Variability in annual weather patterns (i.e. drought or snowfall) may also affect these fluctuations. In FY 2022, the SQI declined from the previous year (2.5) to 2.2.

Fairfax County's urban forest is critical to enhancing the livability and sustainability of our community. Tree canopy (**Tree Coverage**) improves air quality, water quality, stormwater management, carbon sequestration, energy conservation and human health and well-being. Management of the trees within urban forests to maximize the multitude of benefits they provide to residents is an essential step in successfully reaching the commitments and goals of the Board of Supervisor's Environmental Vision, the One Fairfax Policy, the Tree Action Plan, the Cool Counties Climate Stabilization Initiative, and other County public health, livability and sustainability initiatives and programs. Tree coverage in the County is expressed as the percent of the County's land mass covered by the canopies of trees.

Tree cover data is not collected each year; high resolution satellite imagery studies were conducted in 2011 and 2015 and analyzed by the University of Vermont's Geospatial Laboratory. Analysis published in March of 2017 which utilized state-of-the-art urban tree canopy detection techniques estimated that the County has a tree canopy level of approximately 54 percent and estimated that the actual increase in tree canopy between 2011 and 2015 to be about 1 percent. Please note that prior conservative estimates of 50 percent tree cover for FY 2015 and FY 2016 have been revised to 54 percent tree cover based on the University of Vermont analysis. Tree cover is projected to remain at approximately 54 percent until updated data and analysis can be acquired by the County.

Alternative power initiatives highlight County efforts to contribute to pollution prevention through the use of cleaner, more efficient energy sources. These initiatives are expressed through the actions of the Fairfax County Solid Waste Management Program (SWMP) by its ability to generate or harness energy from municipal solid waste (MSW). Electrical energy generated by combusting MSW in an Energy-from-Waste Facility (EfW) and combusting landfill gas captured by decomposing MSW in reciprocating internal combustion engines can be expressed as the equivalent number of homes that could be powered by energy realized from alternative sources. In FY 2022, the equivalent number of homes powered by alternatively generated electrical energy was 64,024 homes, according to Covanta Fairfax. Landfill gas is also used as an alternative fuel to natural gas to generate heat for several County facilities and to operate pollution control equipment at the Noman Cole Pollution Control Plant. In FY 2022, that use was the equivalent of 157,000 therms of natural gas.

Solid waste management is a key environmental responsibility of Fairfax County. Fairfax County manages solid waste and **recycling** according to a solid waste hierarchy that prefers reduction, reuse and recycling over Waste-to-Energy or landfilling. The County's Solid Waste Management Program (SWMP) has responsibility for providing a system for municipal solid waste management as shown in the 20-Year Solid Waste Management Plan updated and approved by the Board of Supervisors in 2020. This plan, mandated by state law and administered by the Virginia Department of Environmental Quality (DEQ), documents the County's integrated management system, and provides long-range planning for waste disposal and recycling for the next 20 years and must be updated every 5 years. The County's solid waste program provides opportunities for both residents and businesses to properly manage waste that they generate. Residents can recycle bottles, cans, paper, cardboard, motor oil, antifreeze, and used cooking oil at the County's two solid waste

management complexes. These facilities have multiple areas dedicated to waste reduction, diversion, and donation prior to disposal. Fairfax County continues to administer and enforce requirements to recycle paper, cardboard, glass, plastic and metal food and beverage containers from all residential properties. Non-residential properties are required to have paper and cardboard recycling.

The County’s recycling rate is calculated on a calendar year basis according to a procedure defined by state regulations and is due to the Virginia Department of Environmental Quality on April 30 of each calendar year and data for 2022 will be included in the FY 2024 Adopted Budget document. In 2021, 47.5 percent of municipal solid waste was recycled, a slightly lower percentage than in 2020. SWMP is taking steps to reduce contamination and reduce rejections of recyclable commodities and promote waste source reduction. For example, Fairfax County operates two drop-off locations for Food Scrap Composting. Organics account for up to one-third of the trash generated daily in the County. Converting this material into compost is a more sustainable approach to managing this portion of the waste stream. The drop-off locations are at the I-95 Landfill Complex and the I-66 Transfer Station, and both locations are open seven days a week. In addition, food waste is collected at several Farmers Markets around the county. SWMP also offers food waste collection at County events and in office kitchens, in some libraries, and Board of Supervisors offices. To date, the Food Scrap Composting program has diverted over 74,000 pounds of food waste. Over the lifetime of the composting pilot, over 53 tons of carbon dioxide equivalent emissions have been avoided.

## Healthy Communities



Fairfax County is committed to providing equitable access to affordable healthcare and healthy living opportunities, allowing all residents to attain their full health potential. Health and well-being are influenced by a wide range of social and economic factors, health behaviors, access to services and environmental quality. For some people, the essential elements for a healthy life are readily available; for others, the opportunities for healthy choices are significantly limited. It is important to recognize that disparities exist, and have been highlighted and exacerbated by the recent pandemic, especially for people of color who are at a higher risk of COVID-19 due to a multitude of related issues. These include a greater likelihood of underlying health conditions that make some residents more prone to contracting the virus, higher rates of employment in public-facing service jobs, and residing in high-density, multifamily living units which contribute to the spread of communicable diseases.

The strategies in this section seek to advance equitable health outcomes by examining what specific changes in the social determinants of health, the built community, and healthy living resources can be made to improve health and wellness for all, especially those who are most vulnerable and have been disproportionately affected, including older adults and children.

| Key County Measures  | FY 2020 Actual | FY 2021 Actual | FY 2022 |
|--|----------------|----------------|---------|
| Percent of low birth weight babies (under 5 lbs 8 oz) <sup>1</sup> | 6.7%           | NA             | NA      |
| Immunizations: completion rates for 2-year-olds                    | 67%            | 64%            | 77%     |

<sup>1</sup> Data on the birth weight is provided by the Virginia Department of Health, and 2020 is the most recent data available in time for budget publication.

The health and well-being of children in Fairfax County is evident in the low percentage of children born with **low birth weight** and the high **immunization completion rates** for two-year-olds. The

County’s 2020 incidence rate of 6.7 percent of low birth weight babies compares favorably against the state average of 8.3 percent. The FY 2022 immunization completion rate of 77 percent for two-year-olds increased as a result of efforts to bring children up-to-date on recommended and required vaccines missed in FY 2021. It is important to note that by the time of school entry, many children are adequately immunized, although they may have lacked these immunizations at the age of two.

## Housing and Neighborhood Livability



Reasonably priced housing and healthy, livable communities are critical to ensure a sustained high quality of life for the residents of Fairfax County. While no single action can fulfill the expectations of residents for affordable, connected, safe and walkable neighborhoods with necessary amenities, the proposed strategies in this section seek to promote equitable access to affordable housing, community assets and a variety of transportation options. The county is also focused on addressing the needs of people experiencing homelessness and those who require short-term emergency shelter. The county must also find a balance between the desire to protect and preserve existing neighborhoods and buildings and to revitalize older business districts, while also building vibrant new mixed-use urban centers. It is also critical to carefully consider the environmental impacts of development and to ensure that any potential stressors are eliminated or mitigated in alignment with Fairfax County environmental policies and practices. Implementation of the proposed strategies in this section will also be fully aligned with the actions outlined in the Community-wide Housing Strategic Plan.

| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|---|----------------|----------------|----------------|
| Percent of people in the labor force who both live and work in Fairfax County                                   | 55.8%          | 57.9%          | 61.5%          |
| Number of affordable rental senior housing units <sup>1</sup>   | 2,701          | 2,707          | 2,707          |
| Percent of homeowners that pay 30.0 percent or more of household income on housing (Calendar Year) <sup>1</sup> | 24.9%          | NA             | 24.5%          |
| Percent of renters that pay 30.0 percent or more of household income on rent (Calendar Year) <sup>2</sup>       | 45.3%          | NA             | 47.0%          |

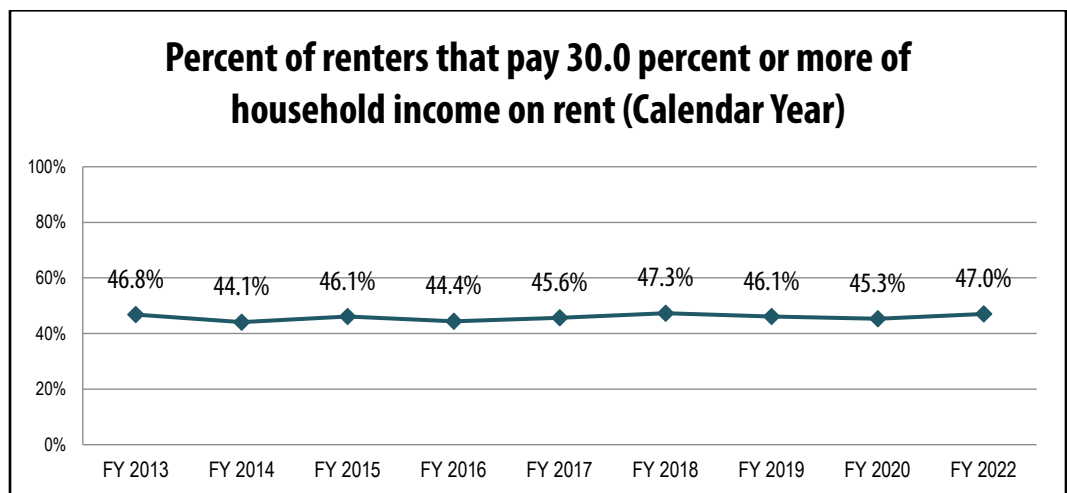
<sup>1</sup> The FY 2020, FY 2021 and FY 2022 Actual number of committed affordable rental senior housing units does not include properties that may be market affordable (ones that are privately-owned, do not receive a subsidy and do not have a restriction on their rent).

<sup>2</sup> The source of data for this measure is the U.S. Census Bureau American Community Survey 1-year estimates, which were not published for CY 2020/FY 2021 due to the difficulty in collecting data during the COVID-19 pandemic.

The **percentage of employed people who both live and work in Fairfax County** is currently above 61 percent and may be linked to both quality of life and access to mixed use development in the County. Additional residential development in business centers also increases the potential for the members of the workforce to live in proximity to their place of work. In addition, the County is actively promoting the creation and preservation of affordable dwelling units to support those who both live and work within the County.

Continued production of affordable senior housing by the Fairfax County Redevelopment and Housing Authority (FCRHA) and others, as well as preservation efforts, are helping to offset the loss of affordable senior rental units on the market. Currently, there is an inventory of approximately 2,707 committed affordable senior housing units, including both publicly and privately-owned rental units. This figure does not include rental units that may be market affordable (ones that are privately-owned, do not receive a subsidy and do not have a restriction on their rent).

The **percent of homeowners that pay 30 percent or more of household income on housing** and **percent of renters that pay 30 percent or more of household income on rent**, relate the cost of housing to income and provide an indication of the relative affordability of living in Fairfax County. That capacity has an effect on other aspects of the County's economy. For example, if housing is so expensive that businesses cannot attract employees locally, they may choose to relocate from Fairfax County, thus resulting in a loss of jobs. In FY 2022, 24.5 percent of homeowners paid 30 percent or more of their household income on housing, while a substantially greater number of renters, 47.0 percent, paid 30 percent or more of their household income on rent. *(Note: Census data are reported based upon the calendar year rather than the fiscal year and are typically available on a one-year delay. FY 2020 data represent CY 2019 data. Due to pandemic related difficulties in information gathering, the FY 2021/CY 2020 data were not published by the Census Bureau.)*



## Lifelong Education and Learning

Fairfax County is the home of world-class learning institutions, including an outstanding public school system, the second-largest community college in the country and excellent university programs. These institutions, along with many county programs and community-based providers, support the education and learning needs of a large and diverse population.



Many adult residents are highly educated, employed in well-paying jobs with the potential for future career growth and have broad access to digital and in-person learning programs to continue to build their skills over time. Others have less access to well-paying jobs and the learning opportunities needed to successfully compete in the regional job market, which affects both individuals and families. There is also a tremendous need for quality early childhood education, which supports school readiness and is an essential component of success later in life. Finally, older residents need to be connected and engaged, especially through increased digital access and literacy, but also through in-person opportunities that teach new skills and offer a sense of inclusion and connection.

The goal of this community outcome area is to ensure that lifelong learning opportunities and the achievement of educational goals are readily available to residents at every stage of life, regardless of age. The proposed strategies in this section are focused on addressing existing disparities in learning outcomes, while expanding and integrating Fairfax County learning opportunities in a wide variety of educational and community settings.

| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|---|----------------|----------------|----------------|
| Virginia Department of Education (VDOE) On-Time Graduation Rate   | 93.0%          | 94.6%          | 94.1%          |
| Residents completing educational programs about local government (includes Citizens Police Academy and Fairfax County Youth Leadership Program) | 30             | 95             | 115            |

In addition to the outstanding public school system (please see the end of this section for additional information about Fairfax County Public Schools), Fairfax County funds numerous programs to help children stay in school and provides recreational activities in after-school programs. These services contributed to the County's FY 2022 **Virginia Department of Education (VDOE) On-Time Graduation rate** of 94.1 percent.

Fairfax County has also designed several programs to educate citizens about local government. The **Community Police Academy (CPA)** (formerly Citizens Police Academy) is an educational outreach program designed to provide a unique "glimpse behind the badge" as participants learn about police department policies, procedures, and the men and women who compose an organization nationally recognized as a leader in the law enforcement community. Participants learn about the breadth of resources involved in preventing and solving crime and the daily challenges faced by Fairfax County police officers. The Fairfax County Police Department hosts four programs under the CPA concept. Academies for adults are held twice a year and are ten weeks in duration. Classes meet one night a week for 3.5 hours and are a combination of lecture and hands-on activities. The FCPD also hosts three programs for young adults each summer. Police Leaders of Tomorrow is a week-long program for young adults (18-24 years of age) of ethnic and racial diversity who are interested in law enforcement careers. The Teen Police Academy is a week-long program for high school students enrolled in criminal justice classes and provides scenario-based training. Future Women Leaders in Law Enforcement is a week-long program for high school girls who are interested in exploring careers in law enforcement. The Fairfax County Citizens Police Academy was selected "best in the nation" in 2009 by the National Citizens Police Academy Association (NCPAA). In FY 2022, 89 residents completed a CPA course. All classes were held in person, however, due to COVID-19 the classes were reduced in size.

The **Fairfax County Youth Leadership Program** is designed to educate and motivate high school students to become engaged citizens and leaders in the community. This is a very selective program with students from each of the County's 25 high schools represented. The students are chosen based on a range of criteria including student activities and awards, written essays, and recommendations. During a one-year period, the program includes a series of monthly sessions about County government, work assignments related to each session, a summer internship in a County agency and a presentation to 8<sup>th</sup> grade civics students. The goal of this initiative is to inspire young people to become citizens who will share their ideas and bring their energy to local government. Due to the global pandemic, this program was offered in a virtual setting in the beginning of 2022. As public health conditions improved, the program's meetings were offered in person and summer internships were provided to the students in 2022.

## Mobility and Transportation



As a rapidly urbanizing community, the need to reduce traffic congestion and improve mobility is one of the greatest challenges facing Fairfax County. Residents and workers want a variety of ways to move around the community that are easily accessible, affordable, safe, and promote both healthy living and environmental stewardship. In addition, there is a greater focus on active transportation options that prioritize safe pedestrian access and bike-friendly facilities that are connected to mass transit.

The proposed strategies in this section seek to improve the condition and capacity of the current transportation systems, while also reducing reliance on single-occupancy vehicles and moving away from car-centric approaches to building communities and transportation infrastructure. There are also strategies to continue to improve land-use planning that incentivize transit-oriented developments that support fewer car trips, healthier living and more connected and vibrant communities.

| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|---|----------------|----------------|----------------|
| Miles of trails and sidewalks maintained by the County        | 675            | 675            | 676            |
| Percent change in transit passengers (Metrobus and Metrorail) | (5.3%)         | (76.4%)        | 77.8%          |

The availability of trails and sidewalks supports pedestrian friendly access, and accessibility for non-motorized traffic. This indicator is measured by the **miles of trails and sidewalks** that are maintained by the Department of Public Works and Environmental Services (DPWES). A GIS-based walkway inventory now provides a more accurate estimate of miles. In FY 2022, DPWES maintained 676 miles of trails and sidewalks. In addition to miles maintained by the County, approximately 1,712 miles are maintained by the Virginia Department of Transportation (VDOT) and approximately 336 miles are contained within County parks. In addition, approximately 1,134 miles of walkway are maintained by private homeowners' associations. The number of walkways in the County contributes to the sense of community and connection to places. The County will continue to improve pedestrian access and develop walkways through the use of funding support from a variety of sources, including bond funding and the commercial and industrial real estate tax for transportation.

Transit provides an important travel option for many residents and visitors. The County operates the Fairfax Connector bus service; provides FASTRAN services to seniors; and contributes funding to Metro and the Virginia Railway Express (VRE). The **percent change in transit passengers** measures the impact of County efforts as well as efforts of Metro and the VRE. The County experienced an increase of 77.8 percent in Fairfax County transit passengers (Metrorail, Metrobus) in FY 2022, up from 6.6 million in FY 2021 to 11.7 million in FY 2022. The increase reflects riders returning to transit as both service and economic activity returns to normal following the pandemic. Fairfax Connector has also experienced an increase in ridership coming out of the pandemic, with a 13.7 percent increase in ridership in FY 2022 compared with FY 2021. FY 2023 ridership for both systems is anticipated to be above the FY 2022 level but both Metro and Connector expect a multi-year effort to re-attract riders in order to return to pre-pandemic levels of ridership.

In FY 2024, the County will continue its support of Metro Operations and Construction, Connector bus service, and the VRE subsidy. For more information, please see Fund 30000, Metro Operations and Construction, and Fund 40000, County Transit Systems, in Volume 2.

## Safety and Security



To meet the diverse needs of all residents, Fairfax County must ensure a comprehensive, equitable and inclusive approach to public safety and justice. Building a safe community is more than reducing and preventing injury and crime, it is about investing in strong, vibrant and engaged communities where all people are protected and supported to live lives to their fullest potential.

Residents, employees, and businesses want a community where people can go about their daily lives without fear, or risk of harm. The responsibility to ensure a safe and secure place where all people can thrive is shared across multiple county departments, and must also include the full participation of the entire Fairfax County community.

The proposed strategies in this section seek to promote fair policing and prosecution practices, strengthen the relationship between public safety and the most vulnerable members of our community, reduce reliance on use of force and incarceration, expand prevention and preparedness programs, and enhance transparency and infrastructure.

| Key County Measures   | FY 2020 Actual | FY 2021 Actual | FY 2022 Actual |
|---|----------------|----------------|----------------|
| Ratio of Crimes Against Persons Offenses to 100,000 County Population (Calendar Year) | 703.2          | 725.4          | 806.8          |
| Clearance rate of Crimes Against Persons Offenses (Calendar Year) <sup>1</sup>        | 46.3%          | 45.7%          | TBD            |
| Percent of time Advanced Life Support (ALS) transport units on scene within 9 minutes | 90.8%          | 89.0%          | 85.2%          |
| Fire suppression response rate for engine company within 5 minutes, 20 seconds        | 48.9%          | 55.2%          | 58.9%          |

<sup>1</sup>The methodology for reporting clearance rates was changed for FY 2021. The clearance rate is calculated by the year the offense was cleared regardless of the date the offense was reported. Therefore, clearances of a particular year may pertain to offenses that were reported in previous years. At the time of publication of the [FY 2024 Advertised Budget Plan](#), FY 2022 Actual data is still being prepared and will be included with the [FY 2024 Adopted Budget Plan](#).

Fairfax County is one of the nation's safest jurisdictions in which to live and work. In CY 2022, the Fairfax County **ratio of 806.8 Crimes Against Persons Offenses** per 100,000 residents reflected one of the lowest rates of any large jurisdiction in the United States. It is important to note that Crimes Against Persons Offenses includes all Forcible and Non-Forcible Sex Offenses, Human Trafficking Offenses, Kidnappings/Abductions, Homicides and Assaults that were reported to the Police Department. Additional information can be found in the Fairfax County Police Department's annual report on Group A Offenses: <https://www.fairfaxcounty.gov/police/chief/crimestatistics>.

In CY 2021, the case **clearance rate of Crimes Against Persons Offenses** was 45.7 percent. This rate remained high when compared to similar jurisdictions across the nation.

The Fairfax County Fire and Rescue Department Advanced Life Support (ALS) and fire unit measures are standards set by the National Fire Protection Association (NFPA). The **five minute and 20 seconds fire suppression response standard** of the NFPA was met 58.9 percent of the time in FY 2022. **Advanced Life Support transport units arrived on the scene within 9 minutes** 85.2 percent of the time in FY 2022.



## Fairfax County Public Schools (FCPS) Strategic Plan

The School Board's Strategic Plan was prepared to ignite the hearts and minds of the community to ensure that every student receives the best possible education, preparing them for their best possible futures. Each year, the School Board is updated on the four goals, which include:

### Goals

- Student Success
- Caring Culture
- Premier Workforce
- Resource Stewardship

### Mission

Fairfax County Public Schools, a world-class school system, inspires and empowers students to meet high academic standards, lead healthy ethical lives, and be responsible and innovative global citizens.

### Vision

- Looking to the Future
- Commitment to Opportunity
- Community Support
- Achievement
- Accountability

### Portrait of a Graduate

1. Communicator
2. Collaborator
3. Ethical and Global Citizen
4. Creative and Critical Thinker
5. Goal-Directed and Resilient Individual

School system performance is monitored regularly throughout the year by the School Board to assure that reasonable progress is being made toward achieving the student achievement goals and that the system is complying with the Board's operational expectations.



### FCPS Overview

- In FY 2023, FCPS' total approved membership is 177,570; nation's 11<sup>th</sup> largest school district.
- 199 schools and centers.
- Full-day kindergarten at all elementary schools.
- Needs-based staffing at all schools.
- 84.6% of FCPS graduates plan to continue to post-secondary education.
- In 2022, Thomas Jefferson High School of Science and Technology was ranked by *U.S. News and World Report* as the Best High School and also #6 for the best STEM school in the nation.

### FCPS is Efficient

FCPS ranks 4<sup>th</sup> when compared to other local districts in average cost per pupil (FY 2023 WABE Guide).

FCPS students scored an average of 1185 on the SAT, exceeding both the state and national average for 2021-2022 school year:

|        |      |
|--------|------|
| FCPS   | 1185 |
| VA     | 1124 |
| Nation | 1050 |



1742

# General Fund Statement



## FY 2024

Advertised Budget Plan



# FY 2024 ADVERTISED FUND STATEMENT

## FUND 10001, GENERAL FUND

|   | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2022<br>Carryover | Other<br>Actions<br>July-January | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | Incl/(Dec)<br>Over<br>Revised | % Incl/(Dec)<br>Over<br>Revised |
|---|------------------------|-----------------------------------|----------------------|----------------------------------|-----------------------------------|--------------------------------------|-------------------------------|---------------------------------|
| <b>Beginning Balance</b>                                    | <b>\$490,597,395</b>   | <b>\$190,416,585</b>              | <b>\$385,829,130</b> | <b>\$5,273,238</b>               | <b>\$581,518,953</b>              | <b>\$200,325,770</b>                 | <b>(\$381,193,183)</b>        | <b>(65.55%)</b>                 |
| <b>Revenue <sup>1</sup></b>                                 |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Real Property Taxes   | \$3,053,920,696        | \$3,199,106,841                   | \$0                  | \$7,767,526                      | \$3,206,874,367                   | \$3,418,804,873                      | \$211,930,506                 | 6.61%                           |
| Personal Property Taxes <sup>2</sup>                        | 474,622,920            | 520,893,593                       | 0                    | 5,320,396                        | 526,213,989                       | 526,630,947                          | 416,958                       | 0.08%                           |
| General Other Local Taxes                                   | 595,629,993            | 573,797,248                       | 0                    | 23,070,722                       | 596,867,970                       | 605,345,053                          | 8,477,083                     | 1.42%                           |
| Permit, Fees & Regulatory Licenses                          | 59,606,580             | 10,768,187                        | 0                    | (1,364,067)                      | 9,404,120                         | 9,835,922                            | 431,802                       | 4.59%                           |
| Fines & Forfeitures   | 7,202,177              | 8,166,007                         | 0                    | (890,513)                        | 7,275,494                         | 7,476,019                            | 200,525                       | 2.76%                           |
| Revenue from Use of Money & Property                        | 19,255,568             | 22,334,209                        | 26,565,603           | 17,803,783                       | 66,703,595                        | 115,702,223                          | 48,998,628                    | 73.46%                          |
| Charges for Services  | 53,280,388             | 58,506,226                        | 0                    | 576,775                          | 59,083,001                        | 63,309,540                           | 4,226,539                     | 7.15%                           |
| Revenue from the Commonwealth <sup>2</sup>                  | 310,557,635            | 314,295,576                       | 6,337,107            | 0                                | 320,632,683                       | 325,664,270                          | 5,031,587                     | 1.57%                           |
| Revenue from the Federal Government <sup>3</sup>            | 156,105,031            | 40,950,532                        | 0                    | 0                                | 40,950,532                        | 40,950,532                           | 0                             | 0.00%                           |
| Recovered Costs/Other Revenue                               | 16,946,207             | 17,014,267                        | 0                    | 483,203                          | 17,497,470                        | 17,419,244                           | (78,226)                      | (0.45%)                         |
| <b>Total Revenue</b>  | <b>\$4,747,127,195</b> | <b>\$4,765,832,686</b>            | <b>\$32,902,710</b>  | <b>\$52,767,825</b>              | <b>\$4,851,503,221</b>            | <b>\$5,131,138,623</b>               | <b>\$279,635,402</b>          | <b>5.76%</b>                    |
| <b>Transfers In</b>   |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Fund 40030 Cable Communications                             | \$2,704,481            | \$2,527,936                       | \$0                  | \$0                              | \$2,527,936                       | \$2,679,707                          | \$151,771                     | 6.00%                           |
| Fund 40040 Fairfax-Falls Church<br>Community Services Board | 15,000,000             | 0                                 | 10,000,000           | 0                                | 10,000,000                        | 0                                    | (10,000,000)                  | (100.00%)                       |
| Fund 40080 Integrated Pest Management                       | 141,000                | 151,000                           | 0                    | 0                                | 151,000                           | 151,000                              | 0                             | 0.00%                           |
| Fund 40100 Stormwater Services                              | 1,125,000              | 1,400,000                         | 0                    | 0                                | 1,400,000                         | 1,400,000                            | 0                             | 0.00%                           |
| Fund 40130 Leaf Collection                                  | 54,000                 | 54,000                            | 0                    | 0                                | 54,000                            | 54,000                               | 0                             | 0.00%                           |
| Fund 40140 Refuse Collection and<br>Recycling Operations    | 494,000                | 494,000                           | 0                    | 0                                | 494,000                           | 494,000                              | 0                             | 0.00%                           |
| Fund 40150 Refuse Disposal                                  | 626,000                | 707,000                           | 0                    | 0                                | 707,000                           | 707,000                              | 0                             | 0.00%                           |
| Fund 40170 I-95 Refuse Disposal                             | 186,000                | 209,000                           | 0                    | 0                                | 209,000                           | 209,000                              | 0                             | 0.00%                           |
| Fund 40200 Land Development Services                        | 0                      | 350,000                           | 0                    | 0                                | 350,000                           | 350,000                              | 0                             | 0.00%                           |
| Fund 69010 Sewer Operation and<br>Maintenance               | 2,850,000              | 3,000,000                         | 0                    | 0                                | 3,000,000                         | 3,000,000                            | 0                             | 0.00%                           |
| Fund 80000 Park Revenue and Operating                       | 820,000                | 820,000                           | 0                    | 0                                | 820,000                           | 820,000                              | 0                             | 0.00%                           |
| <b>Total Transfers In</b>                                   | <b>\$24,000,481</b>    | <b>\$9,712,936</b>                | <b>\$10,000,000</b>  | <b>\$0</b>                       | <b>\$19,712,936</b>               | <b>\$9,864,707</b>                   | <b>(\$9,848,229)</b>          | <b>(49.96%)</b>                 |
| <b>Total Available</b>                                      | <b>\$5,261,725,071</b> | <b>\$4,965,962,207</b>            | <b>\$428,731,840</b> | <b>\$58,041,063</b>              | <b>\$5,452,735,110</b>            | <b>\$5,341,329,100</b>               | <b>(\$111,406,010)</b>        | <b>(2.04%)</b>                  |
| <b>Direct Expenditures <sup>1</sup></b>                     |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Personnel Services  | \$886,661,207          | \$986,117,862                     | \$4,818,000          | (\$7,428,128)                    | \$983,507,734                     | \$1,036,203,628                      | \$52,695,894                  | 5.36%                           |
| Operating Expenses  | 402,057,540            | 361,080,754                       | 262,022,915          | 7,119,354                        | 630,223,023                       | 383,300,336                          | (246,922,687)                 | (39.18%)                        |
| Recovered Costs   | (33,212,452)           | (35,473,878)                      | (1,618,916)          | 0                                | (37,092,794)                      | (37,051,004)                         | 41,790                        | (0.11%)                         |
| Capital Equipment   | 4,428,869              | 631,600                           | 4,245,442            | 308,774                          | 5,185,816                         | 631,600                              | (4,554,216)                   | (87.82%)                        |
| Fringe Benefits   | 394,029,794            | 437,837,616                       | 643,221              | 0                                | 438,480,837                       | 476,474,417                          | 37,993,580                    | 8.66%                           |
| <b>Total Direct Expenditures</b>                            | <b>\$1,653,964,958</b> | <b>\$1,750,193,954</b>            | <b>\$270,110,662</b> | <b>\$0</b>                       | <b>\$2,020,304,616</b>            | <b>\$1,859,558,977</b>               | <b>(\$160,745,639)</b>        | <b>(7.96%)</b>                  |
| <b>Transfers Out</b>  |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Fund S10000 School Operating <sup>4</sup>                   | \$2,172,661,166        | \$2,275,310,924                   | \$0                  | \$0                              | \$2,275,310,924                   | \$2,419,409,875                      | \$144,098,951                 | 6.33%                           |
| Fund S31000 School Construction                             | 13,100,000             | 15,600,000                        | 16,953,312           | 0                                | 32,553,312                        | 15,600,000                           | (16,953,312)                  | (52.08%)                        |
| Fund 10010 Revenue Stabilization <sup>5</sup>               | 9,102,768              | 3,055,692                         | 9,193,598            | 0                                | 12,249,290                        | 0                                    | (12,249,290)                  | (100.00%)                       |
| Fund 10015 Economic Opportunity<br>Reserve <sup>5</sup>     | 926,773                | 611,137                           | 2,198,660            | 0                                | 2,809,797                         | 0                                    | (2,809,797)                   | (100.00%)                       |
| Fund 10020 Community Funding Pool                           | 12,283,724             | 12,897,910                        | 0                    | 0                                | 12,897,910                        | 12,897,910                           | 0                             | 0.00%                           |
| Fund 10030 Contributory Fund                                | 15,177,449             | 15,944,577                        | 2,500,000            | 0                                | 18,444,577                        | 19,499,696                           | 1,055,119                     | 5.72%                           |
| Fund 10040 Information Technology<br>Projects               | 27,049,400             | 0                                 | 10,725,000           | 0                                | 10,725,000                        | 0                                    | (10,725,000)                  | (100.00%)                       |
| Fund 20000 County Debt Service                              | 131,317,132            | 133,672,574                       | 0                    | 0                                | 133,672,574                       | 142,780,516                          | 9,107,942                     | 6.81%                           |
| Fund 20001 School Debt Service                              | 197,118,522            | 199,868,947                       | 0                    | 0                                | 199,868,947                       | 200,028,432                          | 159,485                       | 0.08%                           |
| Fund 30000 Metro Operations and<br>Construction             | 43,950,424             | 53,046,270                        | 0                    | 0                                | 53,046,270                        | 53,046,270                           | 0                             | 0.00%                           |

## FY 2024 ADVERTISED FUND STATEMENT

### FUND 10001, GENERAL FUND

|  | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2022<br>Carryover | Other<br>Actions<br>July-January | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | Incl/(Dec)<br>Over<br>Revised | % Incl/(Dec)<br>Over<br>Revised |
|--|------------------------|-----------------------------------|----------------------|----------------------------------|-----------------------------------|--------------------------------------|-------------------------------|---------------------------------|
| <b>Transfers Out (continued)</b>                                     |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Fund 30010 General Construction and Contributions                    | 52,991,229             | 22,697,006                        | 38,457,332           | 0                                | 61,154,338                        | 23,435,848                           | (37,718,490)                  | (61.68%)                        |
| Fund 30015 Environmental and Energy Program                          | 19,498,767             | 1,298,767                         | 10,320,000           | 0                                | 11,618,767                        | 1,298,767                            | (10,320,000)                  | (88.82%)                        |
| Fund 30020 Infrastructure Replacement and Upgrades                   | 28,291,318             | 1,500,000                         | 20,015,961           | 0                                | 21,515,961                        | 1,500,000                            | (20,015,961)                  | (93.03%)                        |
| Fund 30050 Transportation Improvements                               | 5,000,000              | 0                                 | 25,208,830           | 0                                | 25,208,830                        | 0                                    | (25,208,830)                  | (100.00%)                       |
| Fund 30060 Pedestrian Walkway Improvements                           | 800,000                | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 30070 Public Safety Construction                                | 2,500,000              | 0                                 | 7,500,000            | 0                                | 7,500,000                         | 0                                    | (7,500,000)                   | (100.00%)                       |
| Fund 30300 Affordable Housing Development and Investment             | 12,000,700             | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 40000 County Transit Systems                                    | 40,633,472             | 42,965,059                        | 0                    | 0                                | 42,965,059                        | 42,965,059                           | 0                             | 0.00%                           |
| Fund 40040 Fairfax-Falls Church Community Services Board             | 150,158,878            | 165,193,503                       | 251,975              | 0                                | 165,445,478                       | 171,934,659                          | 6,489,181                     | 3.92%                           |
| Fund 40045 Early Childhood Birth to 5                                | 32,667,557             | 33,286,113                        | 0                    | 0                                | 33,286,113                        | 34,066,151                           | 780,038                       | 2.34%                           |
| Fund 40090 E-911   | 7,331,793              | 10,618,392                        | 0                    | 0                                | 10,618,392                        | 12,461,548                           | 1,843,156                     | 17.36%                          |
| Fund 40200 Land Development Services                                 | 0                      | 0                                 | 898,000              | 0                                | 898,000                           | 0                                    | (898,000)                     | (100.00%)                       |
| Fund 40330 Elderly Housing Programs                                  | 1,890,758              | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 50000 Federal/State Grants                                      | 4,432,654              | 4,432,654                         | 0                    | 0                                | 4,432,654                         | 4,432,654                            | 0                             | 0.00%                           |
| Fund 60000 County Insurance  | 25,960,961             | 24,398,493                        | 0                    | 0                                | 24,398,493                        | 24,458,016                           | 59,523                        | 0.24%                           |
| Fund 60010 Department of Vehicle Services                            | 479,774                | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 60020 Document Services   | 3,965,525              | 4,051,350                         | 0                    | 0                                | 4,051,350                         | 4,400,084                            | 348,734                       | 8.61%                           |
| Fund 60030 Technology Infrastructure Services                        | 6,858,038              | 0                                 | 2,500,000            | 0                                | 2,500,000                         | 2,900,886                            | 400,886                       | 16.04%                          |
| Fund 73030 OPEB Trust  | 5,000,000              | 2,500,000                         | 0                    | 0                                | 2,500,000                         | 1,500,000                            | (1,000,000)                   | (40.00%)                        |
| Fund 80000 Park Revenue and Operating                                | 2,283,737              | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 81400 FCRHA Asset Management                                    | 0                      | 0                                 | 3,500,000            | 0                                | 3,500,000                         | 0                                    | (3,500,000)                   | (100.00%)                       |
| Fund 83000 Alcohol Safety Action Program                             | 808,641                | 891,625                           | 0                    | 0                                | 891,625                           | 964,324                              | 72,699                        | 8.15%                           |
| <b>Total Transfers Out</b>   | <b>\$3,026,241,160</b> | <b>\$3,023,840,993</b>            | <b>\$150,222,668</b> | <b>\$0</b>                       | <b>\$3,174,063,661</b>            | <b>\$3,189,580,695</b>               | <b>\$15,517,034</b>           | <b>0.49%</b>                    |
| <b>Total Disbursements</b>   | <b>\$4,680,206,118</b> | <b>\$4,774,034,947</b>            | <b>\$420,333,330</b> | <b>\$0</b>                       | <b>\$5,194,368,277</b>            | <b>\$5,049,139,672</b>               | <b>(\$145,228,605)</b>        | <b>(2.80%)</b>                  |
| <b>Total Ending Balance</b>  | <b>\$581,518,953</b>   | <b>\$191,927,260</b>              | <b>\$8,398,510</b>   | <b>\$58,041,063</b>              | <b>\$258,366,833</b>              | <b>\$292,189,428</b>                 | <b>\$33,822,595</b>           | <b>13.09%</b>                   |
| Less:  |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Managed Reserve <sup>5</sup>   | \$190,416,585          | \$191,927,260                     | \$8,398,510          | \$0                              | \$200,325,770                     | \$201,965,587                        | \$1,639,817                   | 0.82%                           |
| ARPA Coronavirus State and Local Fiscal Recovery Fund <sup>3,6</sup> | 74,773,691             | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| FY 2022 Audit Adjustments <sup>1</sup>                               | 5,273,238              | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| <b>Total Available</b>   | <b>\$311,055,439</b>   | <b>\$0</b>                        | <b>\$0</b>           | <b>\$58,041,063</b>              | <b>\$58,041,063</b>               | <b>\$90,223,841</b>                  | <b>\$32,182,778</b>           | <b>55.45%</b>                   |

<sup>1</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2022 revenues are increased \$5,274,021.45 and FY 2022 expenditures are decreased \$784.27 to reflect audit adjustments as included in the FY 2022 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2023 Revised Budget Plan Beginning Balance reflects a net increase of \$5,273,238. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2022. Details of the audit adjustments will be found in the Third Quarter Package.

<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. The second half was received in June 2022 and was recognized as part of the FY 2022 Carryover Review.

<sup>4</sup> The proposed County General Fund transfer for school operations in FY 2024 totals \$2,419,409,875, an increase of \$144,098,951, or 6.3 percent, over the FY 2023 Adopted Budget Plan. The Fairfax County Public Schools Superintendent's Proposed Budget reflected a General Fund transfer increase of \$159,614,478, or 7.0 percent, over the FY 2023 Adopted Budget Plan.

<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 2024.

<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.

## FY 2024 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| Agency  | FY 2022 Actual       | FY 2023 Adopted Budget Plan | FY 2022 Carryover   | Other Actions July - January | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|----------------------|-----------------------------|---------------------|------------------------------|-----------------------------|--------------------------------|------------------------|--------------------------|
| <b>Legislative-Executive Functions / Central Services</b>       |                      |                             |                     |                              |                             |                                |                        |                          |
| 01 Board of Supervisors   | \$5,246,806          | \$7,012,852                 | \$0                 | \$0                          | \$7,012,852                 | \$7,285,805                    | \$272,953              | 3.89%                    |
| 02 Office of the County Executive                               | 7,399,657            | 8,123,088                   | 655,789             | 0                            | 8,778,877                   | 9,130,748                      | 351,871                | 4.01%                    |
| 03 Department of Clerk Services                                 | 1,803,950            | 1,909,024                   | 164,344             | 0                            | 2,073,368                   | 2,080,265                      | 6,897                  | 0.33%                    |
| 06 Department of Finance  | 8,710,139            | 9,494,846                   | 0                   | 0                            | 9,494,846                   | 9,763,056                      | 268,210                | 2.82%                    |
| 11 Department of Human Resources                                | 8,642,957            | 10,291,653                  | 268,309             | 0                            | 10,559,962                  | 10,753,239                     | 193,277                | 1.83%                    |
| 12 Department of Procurement and Material Management            | 7,885,330            | 8,619,696                   | 642,308             | 0                            | 9,262,004                   | 8,949,544                      | (312,460)              | (3.37%)                  |
| 13 Office of Public Affairs                                     | 1,723,496            | 2,658,777                   | 17,747              | 0                            | 2,676,524                   | 2,826,700                      | 150,176                | 5.61%                    |
| 15 Office of Elections  | 6,376,662            | 7,087,861                   | 2,084,480           | 0                            | 9,172,341                   | 8,747,636                      | (424,705)              | (4.63%)                  |
| 17 Office of the County Attorney                                | 8,101,012            | 8,985,876                   | 1,393,522           | 0                            | 10,379,398                  | 9,309,459                      | (1,069,939)            | (10.31%)                 |
| 20 Department of Management and Budget                          | 6,146,436            | 7,057,883                   | 398,338             | 0                            | 7,456,221                   | 7,771,105                      | 314,884                | 4.22%                    |
| 37 Office of the Financial and Program Auditor                  | 377,077              | 438,434                     | 19,998              | 0                            | 458,432                     | 459,672                        | 1,240                  | 0.27%                    |
| 41 Civil Service Commission                                     | 323,303              | 493,606                     | 0                   | 0                            | 493,606                     | 526,266                        | 32,660                 | 6.62%                    |
| 42 Office of the Independent Police Auditor                     | 290,712              | 347,976                     | 0                   | 0                            | 347,976                     | 358,658                        | 10,682                 | 3.07%                    |
| 43 Office of the Police Civilian Review Panel                   | 52,231               | 250,871                     | 0                   | 0                            | 250,871                     | 265,520                        | 14,649                 | 5.84%                    |
| 57 Department of Tax Administration                             | 27,652,584           | 30,133,893                  | 788,808             | 0                            | 30,922,701                  | 31,493,384                     | 570,683                | 1.85%                    |
| 70 Department of Information Technology                         | 38,358,041           | 41,091,176                  | 268,032             | 0                            | 41,359,208                  | 42,903,101                     | 1,543,893              | 3.73%                    |
| <b>Total Legislative-Executive Functions / Central Services</b> | <b>\$129,090,393</b> | <b>\$143,997,512</b>        | <b>\$6,701,675</b>  | <b>\$0</b>                   | <b>\$150,699,187</b>        | <b>\$152,624,158</b>           | <b>\$1,924,971</b>     | <b>1.28%</b>             |
| <b>Judicial Administration</b>                                  |                      |                             |                     |                              |                             |                                |                        |                          |
| 80 Circuit Court and Records                                    | \$12,873,323         | \$13,429,813                | \$53,685            | \$0                          | \$13,483,498                | \$14,030,519                   | \$547,021              | 4.06%                    |
| 82 Office of the Commonwealth's Attorney                        | 7,118,573            | 8,458,241                   | 1,480,787           | 0                            | 9,939,028                   | 8,762,687                      | (1,176,341)            | (11.84%)                 |
| 85 General District Court                                       | 4,276,539            | 5,454,939                   | 551,384             | 0                            | 6,006,323                   | 6,114,358                      | 108,035                | 1.80%                    |
| 91 Office of the Sheriff  | 22,336,246           | 21,972,238                  | 1,431,850           | 0                            | 23,404,088                  | 22,961,574                     | (442,514)              | (1.89%)                  |
| <b>Total Judicial Administration</b>                            | <b>\$46,604,681</b>  | <b>\$49,315,231</b>         | <b>\$3,517,706</b>  | <b>\$0</b>                   | <b>\$52,832,937</b>         | <b>\$51,869,138</b>            | <b>(\$963,799)</b>     | <b>(1.82%)</b>           |
| <b>Public Safety</b>  |                      |                             |                     |                              |                             |                                |                        |                          |
| 04 Department of Cable and Consumer Services                    | \$676,129            | \$859,017                   | \$210               | \$0                          | \$859,227                   | \$885,808                      | \$26,581               | 3.09%                    |
| 31 Land Development Services <sup>1</sup>                       | 14,636,834           | 0                           | 0                   | 0                            | 0                           | 0                              | 0                      | --                       |
| 81 Juvenile and Domestic Relations District Court               | 23,585,326           | 27,593,906                  | 97,275              | 0                            | 27,691,181                  | 28,660,153                     | 968,972                | 3.50%                    |
| 90 Police Department  | 218,660,560          | 235,505,691                 | 7,173,149           | 0                            | 242,678,840                 | 245,414,724                    | 2,735,884              | 1.13%                    |
| 91 Office of the Sheriff  | 47,229,444           | 54,417,790                  | (226,959)           | 0                            | 54,190,831                  | 55,423,089                     | 1,232,258              | 2.27%                    |
| 92 Fire and Rescue Department                                   | 226,193,782          | 235,446,205                 | 173,875             | 0                            | 235,620,080                 | 244,773,977                    | 9,153,897              | 3.89%                    |
| 93 Department of Emergency Management and Security              | 5,708,029            | 7,561,945                   | 1,550,531           | 0                            | 9,112,476                   | 8,395,135                      | (717,341)              | (7.87%)                  |
| 96 Department of Animal Sheltering                              | 2,673,244            | 3,190,809                   | 1,678,261           | 0                            | 4,869,070                   | 5,521,480                      | 652,410                | 13.40%                   |
| 97 Department of Code Compliance                                | 4,580,295            | 5,082,542                   | 1,271               | 0                            | 5,083,813                   | 5,315,384                      | 231,571                | 4.56%                    |
| <b>Total Public Safety</b>                                      | <b>\$543,943,643</b> | <b>\$569,657,905</b>        | <b>\$10,447,613</b> | <b>\$0</b>                   | <b>\$580,105,518</b>        | <b>\$594,389,750</b>           | <b>\$14,284,232</b>    | <b>2.46%</b>             |
| <b>Public Works</b>   |                      |                             |                     |                              |                             |                                |                        |                          |
| 08 Facilities Management Department                             | \$55,855,411         | \$61,364,779                | \$9,803,046         | \$0                          | \$71,167,825                | \$66,549,288                   | (\$4,618,537)          | (6.49%)                  |
| 25 Business Planning and Support                                | 1,023,363            | 1,262,110                   | 3,710               | 0                            | 1,265,820                   | 1,321,816                      | 55,996                 | 4.42%                    |
| 26 Office of Capital Facilities                                 | 13,786,585           | 16,508,271                  | 1,788,068           | 0                            | 18,296,339                  | 18,034,389                     | (261,950)              | (1.43%)                  |
| 87 Unclassified Administrative Expenses                         | 3,304,037            | 0                           | 0                   | 0                            | 0                           | 0                              | 0                      | --                       |
| <b>Total Public Works</b>                                       | <b>\$73,969,396</b>  | <b>\$79,135,160</b>         | <b>\$11,594,824</b> | <b>\$0</b>                   | <b>\$90,729,984</b>         | <b>\$85,905,493</b>            | <b>(\$4,824,491)</b>   | <b>(5.32%)</b>           |

## FY 2024 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| Agency   | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2022 Carryover    | Other Actions July - January | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|--|------------------------|-----------------------------|----------------------|------------------------------|-----------------------------|--------------------------------|------------------------|--------------------------|
| <b>Health and Welfare</b>                            |                        |                             |                      |                              |                             |                                |                        |                          |
| 67 Department of Family Services                     | \$134,388,358          | \$156,592,827               | \$2,249,654          | \$0                          | \$158,842,481               | \$166,067,812                  | \$7,225,331            | 4.55%                    |
| 71 Health Department                                 | 70,733,025             | 83,089,790                  | 4,252,870            | 0                            | 87,342,660                  | 86,238,837                     | (1,103,823)            | (1.26%)                  |
| 79 Department of Neighborhood and Community Services | 76,047,845             | 98,652,203                  | 10,134,345           | 0                            | 108,786,548                 | 103,753,546                    | (5,033,002)            | (4.63%)                  |
| <b>Total Health and Welfare</b>                      | <b>\$281,169,228</b>   | <b>\$338,334,820</b>        | <b>\$16,636,869</b>  | <b>\$0</b>                   | <b>\$354,971,689</b>        | <b>\$356,060,195</b>           | <b>\$1,088,506</b>     | <b>0.31%</b>             |
| <b>Parks and Libraries</b>                           |                        |                             |                      |                              |                             |                                |                        |                          |
| 51 Fairfax County Park Authority                     | \$28,153,070           | \$30,677,847                | \$1,074,990          | \$0                          | \$31,752,837                | \$33,085,453                   | \$1,332,616            | 4.20%                    |
| 52 Fairfax County Public Library                     | 30,324,200             | 32,017,039                  | 901,896              | 0                            | 32,918,935                  | 33,054,201                     | 135,266                | 0.41%                    |
| <b>Total Parks and Libraries</b>                     | <b>\$58,477,270</b>    | <b>\$62,694,886</b>         | <b>\$1,976,886</b>   | <b>\$0</b>                   | <b>\$64,671,772</b>         | <b>\$66,139,654</b>            | <b>\$1,467,882</b>     | <b>2.27%</b>             |
| <b>Community Development</b>                         |                        |                             |                      |                              |                             |                                |                        |                          |
| 16 Economic Development Authority                    | \$9,029,922            | \$9,138,153                 | \$405,717            | \$0                          | \$9,543,870                 | \$9,362,376                    | (\$181,494)            | (1.90%)                  |
| 30 Department of Economic Initiatives                | 1,450,427              | 1,969,127                   | 223,093              | 0                            | 2,192,220                   | 2,237,895                      | 45,675                 | 2.08%                    |
| 31 Land Development Services <sup>1</sup>            | 15,900,627             | 0                           | 0                    | 0                            | 0                           | 0                              | 0                      | --                       |
| 35 Department of Planning and Development            | 12,405,319             | 15,148,609                  | 1,173,559            | 0                            | 16,322,168                  | 15,871,584                     | (450,584)              | (2.76%)                  |
| 38 Department of Housing and Community Development   | 25,448,564             | 28,985,542                  | 3,122,951            | 0                            | 32,108,493                  | 33,767,032                     | 1,658,539              | 5.17%                    |
| 39 Office of Human Rights and Equity Programs        | 1,498,649              | 1,974,929                   | 60,390               | 0                            | 2,035,319                   | 2,056,957                      | 21,638                 | 1.06%                    |
| 40 Department of Transportation                      | 9,209,170              | 10,666,614                  | 1,046,233            | 0                            | 11,712,847                  | 11,462,478                     | (250,369)              | (2.14%)                  |
| <b>Total Community Development</b>                   | <b>\$74,942,678</b>    | <b>\$67,882,974</b>         | <b>\$6,031,943</b>   | <b>\$0</b>                   | <b>\$73,914,917</b>         | <b>\$74,758,322</b>            | <b>\$843,405</b>       | <b>1.14%</b>             |
| <b>Nondepartmental</b>                               |                        |                             |                      |                              |                             |                                |                        |                          |
| 87 Unclassified Administrative Expenses <sup>2</sup> | \$51,164,055           | \$0                         | \$212,559,925        | \$0                          | \$212,559,925               | \$0                            | (\$212,559,925)        | (100.00%)                |
| 89 Employee Benefits                                 | 394,603,614            | 439,175,466                 | 643,221              | 0                            | 439,818,687                 | 477,812,267                    | 37,993,580             | 8.64%                    |
| <b>Total Nondepartmental</b>                         | <b>\$445,767,669</b>   | <b>\$439,175,466</b>        | <b>\$213,203,146</b> | <b>\$0</b>                   | <b>\$652,378,612</b>        | <b>\$477,812,267</b>           | <b>(\$174,566,345)</b> | <b>(26.76%)</b>          |
| <b>Total General Fund Direct Expenditures</b>        | <b>\$1,653,964,958</b> | <b>\$1,750,193,954</b>      | <b>\$270,110,662</b> | <b>\$0</b>                   | <b>\$2,020,304,616</b>      | <b>\$1,859,558,977</b>         | <b>(\$160,745,639)</b> | <b>(7.96%)</b>           |

<sup>1</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, is moved from the General Fund to 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 Fund 40200, Land Development Services.

<sup>2</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.



# General Fund Revenue Overview



**FY 2024**

Advertised Budget Plan



# General Fund Revenue Overview

## Summary of General Fund Revenue and Transfers In

| Category  | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan <sup>1</sup> | FY 2024 Advertised Budget Plan | Change from Revised  |             |
|---|------------------------|-----------------------------|--|--------------------------------|----------------------|-------------|
|   |                        |                             |  |                                | Increase/ (Decrease) | % Change    |
| Real Estate Taxes - Current and Delinquent                        | \$3,053,920,696        | \$3,199,106,841             | \$3,206,874,367                          | \$3,418,804,873                | \$211,930,506        | 6.6%        |
| Personal Property Taxes - Current and Delinquent <sup>2</sup>     | 685,936,865            | 732,207,537                 | 737,527,933                              | 737,944,891                    | 416,958              | 0.1%        |
| Other Local Taxes   | 595,629,993            | 573,797,248                 | 596,867,970                              | 605,345,053                    | 8,477,083            | 1.4%        |
| Permits, Fees and Regulatory Licenses                             | 59,606,580             | 10,768,187                  | 9,404,120                                | 9,835,922                      | 431,802              | 4.6%        |
| Fines and Forfeitures   | 7,202,177              | 8,166,007                   | 7,275,494                                | 7,476,019                      | 200,525              | 2.8%        |
| Revenue from Use of Money/Property                                | 19,255,568             | 22,334,209                  | 66,703,595                               | 115,702,223                    | 48,998,628           | 73.5%       |
| Charges for Services  | 53,280,388             | 58,506,226                  | 59,083,001                               | 63,309,540                     | 4,226,539            | 7.2%        |
| Revenue from the Commonwealth and Federal Government <sup>2</sup> | 255,348,721            | 143,932,164                 | 150,269,271                              | 155,300,858                    | 5,031,587            | 3.3%        |
| Recovered Costs / Other Revenue                                   | 16,946,207             | 17,014,267                  | 17,497,470                               | 17,419,244                     | (78,226)             | (0.4%)      |
| <b>Total Revenue</b>  | <b>\$4,747,127,195</b> | <b>\$4,765,832,686</b>      | <b>\$4,851,503,221</b>                   | <b>\$5,131,138,623</b>         | <b>279,635,402</b>   | <b>5.8%</b> |
| Transfers In  | 24,000,481             | 9,712,936                   | 19,712,936                               | 9,864,707                      | (9,848,229)          | (50.0%)     |
| <b>Total Receipts</b>   | <b>\$4,771,127,676</b> | <b>\$4,775,545,622</b>      | <b>\$4,871,216,157</b>                   | <b>\$5,141,003,330</b>         | <b>269,787,173</b>   | <b>5.5%</b> |

<sup>1</sup> FY 2023 revenue estimates were increased a net \$85.7 million as part of the FY 2022 Carryover Review and the fall 2022 revenue review. Explanations of these changes can be found in the following narrative. The FY 2023 Third Quarter Review may contain further adjustments as necessary.

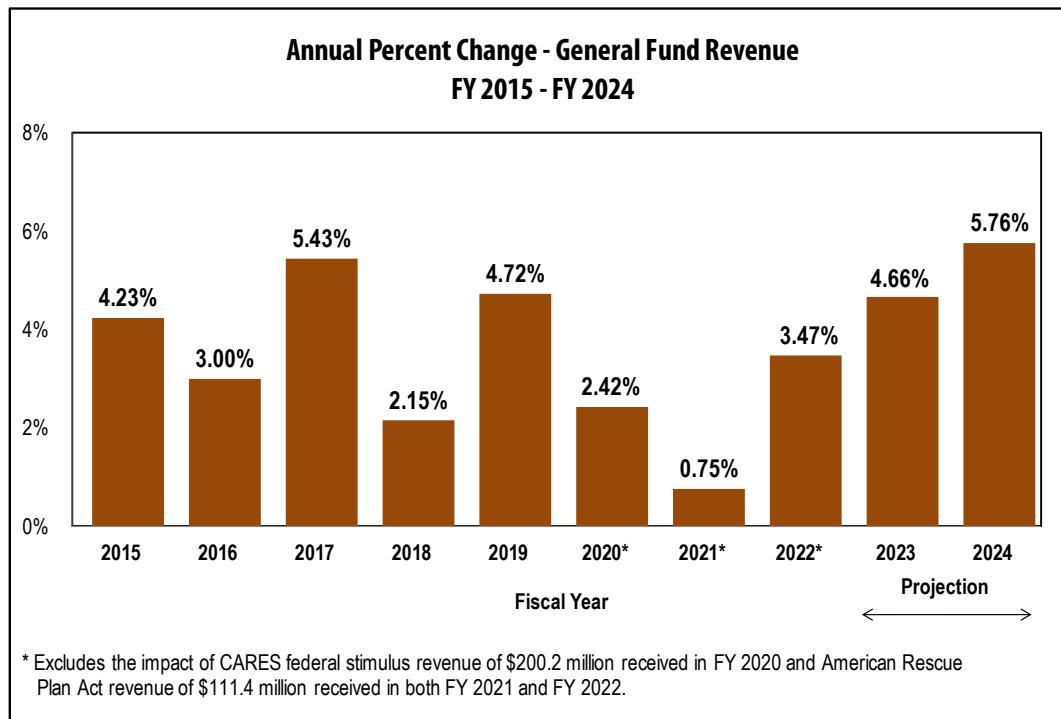
<sup>2</sup> The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

As reflected in the preceding table, FY 2024 General Fund revenues are projected to be \$5,131,138,623, an increase of \$365,305,937 or 7.7 percent over the FY 2023 Adopted Budget Plan. FY 2023 revenue estimates were increased a net \$85.7 million in a number of revenue categories as part of the FY 2022 Carryover Review and the fall 2022 revenue review. As a result, the FY 2024 General Fund revenue reflects an increase of \$279,635,402 or 5.8 percent over the FY 2023 Revised Budget Plan, which contains the latest FY 2023 revenue estimates. The revenue increase in FY 2024 is primarily due to an increase of \$211.9 million, or 6.6 percent, in Real Estate Tax revenue as a result of a 6.59 percent rise in the Real Estate assessment base. It should be noted that Real Estate tax revenue reflects the allocation of the projected value of one penny of the Real Estate tax rate (\$31.36 million) to Fund 30300, Affordable Housing Development and Investment. In addition, Revenue from the Use of Money and Property is projected to increase \$49.0 million, or 73.5 percent, due to a significant increase in Investment Interest earnings on the County's portfolio; and Other Local Taxes are expected to increase \$8.5 million on projected growth in Local Sales Tax and Transient Occupancy Tax.

Incorporating Transfers In, FY 2024 General Fund receipts are anticipated to be \$5,141,003,330. The Transfers In to the General Fund total \$9.9 million and reflect \$2.7 million from Fund 40030, Cable Communications, \$3.0 million from Fund 69010, Sewer Operation and Maintenance, \$1.4 million from Fund 40100, Stormwater Services, and \$2.8 million from various other funds for indirect support provided by the County's General Fund agencies.

# General Fund Revenue Overview

The following chart shows General Fund revenue growth since FY 2015. Revenues rose at an average annual growth rate of 3.8 percent in the period from FY 2015 to FY 2019. In FY 2020, revenues were impacted by the COVID-19 pandemic. The County received \$200.2 million from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund to deal with the effects of the pandemic and as a result General Fund revenue grew 7.03 percent. Absent this one-time federal stimulus revenue, actual FY 2020 revenue would have increased 2.42 percent over FY 2019. A revenue decline of 1.19 percent occurred in FY 2021, because the amount of pandemic-related General Fund revenue received from the federal government decreased to approximately \$111 million. Absent this pandemic-related American Rescue Plan Act (ARPA) federal revenue, actual FY 2021 revenue reflected an increase of 0.75 percent over FY 2020. In FY 2022, General Fund revenues increased 3.47 percent, excluding the impact of the additional ARPA revenue of \$111 million that the County received from the federal government. In FY 2023, the General Fund revenue is expected to increase 2.20 percent. Excluding the impact of ARPA revenue of \$111 million received in FY 2022, the General Fund revenue in FY 2023 is projected to increase 4.66 percent. In FY 2024, it is projected to increase 5.76 percent as a result of strong growth experienced in real property assessment values, which determine the majority of the General Fund tax levy.



## Economic Indicators

The lingering effects of the public policy response to the COVID pandemic remains one of the largest factors determining the course of the economy. Overall, in 2022, the economy grew at a rate of 2.1 percent compared to an increase of 5.9 percent in 2021. Growth in GDP paused during the first half of 2022, then rebounded in the third and fourth quarters, when it grew by 3.2 percent and 2.9 percent respectively. Reflecting the steady economy, employment during 2022 continued to grow very strongly. The unemployment rate began 2022 at an already low rate of 4.0 percent, and as of the most recently published report for January 2023 it stands at 3.4 percent, the lowest level since May 1969. For all of 2022, payroll employment increased by 4.5 million after increasing by 6.7 million in 2021, and in January 2023, employment growth accelerated again to 517,000 jobs. Despite a spate

## General Fund Revenue Overview

of recent reports about layoffs at major companies, according to the Bureau of Labor Statistics' Job Opening and Labor Turnover Survey (JOLTS), there are currently 11.0 million unfilled jobs in the United States, a number that remains close to the series high.

In addition to strong employment growth over the last year, the major economic story has been the continuing resurgent inflation. In January 2023, the year-over-year change in the Consumer Price Index (CPI) was 6.4 percent, down from its cyclical high of over 9 percent in 2022, but still over three times the Federal Reserve Board's target rate of 2 percent. According to the January CPI report, Americans are paying 10.4 percent more in food, 7.3 percent more in energy, and 8.3 percent more in rent compared to a year ago. The stresses are beginning to show in the economy. Despite full employment, inflation has strained Americans' finances, particularly for people in the bottom half of the income scale. The savings rate, which was running at above 8 percent before the pandemic and spiked higher during the pandemic-related economic shutdowns, decreased to 3.3 percent in 2022, as Americans rapidly spent down their savings and pandemic-related aid. According to the Federal Reserve, credit card balances were up 15 percent year-over-year in the third quarter of 2022, the largest increase in more than two decades.

To deal with the economic effects of the pandemic, in 2020 and 2021 there was unprecedented monetary and fiscal support for the economy, with Congress passing several large spending packages. In March 2020, the Federal Reserve rapidly reduced interest rates to zero and kept them there for close to two years. While there continues to be some fiscal stimulus in the economic pipeline, in 2022 fiscal support for the economy began to diminish and monetary support reversed. To deal with soaring inflation, in 2022 the Federal Reserve raised the federal funds rate seven times and increased the rate again by 25 basis points in January 2023 to a target range of 4.5 to 4.75 percent. The rate was zero at the beginning of 2022. The Federal Reserve has also tightened monetary policy by not renewing its purchases of Treasury securities and Agency mortgage-backed securities and letting the securities roll back into the market. The Federal Reserve's goal is to bring down inflation without triggering a recession. So far, the interest rate increases have had little apparent effect on the labor market. Consumer spending has started to slow, but in addition to more restrictive monetary conditions, that may be related to high inflation and decreasing savings. In the interest rate sensitive housing market, the rate increases have had a clear effect. Mortgage rates have increased from below three percent to between six and seven percent, their highest level in 20 years. According to the Mortgage Bankers Association, weekly purchase mortgage applications have dropped by 40 percent compared to their levels a year ago. The U.S. Census Bureau has reported that as of December 2022, new housing starts were 21.8 percent below their level a year earlier. According to the Case-Shiller Index, a widely followed measure of U.S. home prices, home price increases have tailed off from nearly 20 percent last year to just under 8 percent, and home values in some parts of the country are stable or have begun to decline.

Employment in the Washington region grew strongly in 2022 as the local economy continued to recover from the pandemic. In 2022, the number of jobs in Northern Virginia grew at a rate of 2.7 percent and now exceeds its previous peak in 2019. In the hard-hit Leisure and Hospitality sector, the number of jobs grew 11.3 percent. However, the total number of jobs in Leisure and Hospitality is still down 7.0 percent from its peak in 2019. In Fairfax County, the unemployment rate fell to 2.2 percent in December 2022, compared to a rate of 2.3 percent in December 2021. The workforce has not entirely recovered; the labor force remains 3.3 percent smaller than in December 2019, reflecting lower labor market participation compared to pre-pandemic levels. The *Washington Leading Index*, a publication of the George Mason University Stephen S. Fuller Institute which forecasts the performance of the metropolitan area six to eight months in advance, suggests that the Washington area's economy may enter 2023 on "a solid growth path" though several components of the index have worsened recently. According to estimates from IHS Markit, the County's Gross

## General Fund Revenue Overview

County product (GCP), adjusted for inflation, increased at a rate of 1.6 percent in 2022, but is expected to fall in 2023.

Current economic conditions make revenue forecasting difficult. A consensus has developed that there is likely to be a recession at some point in 2023. According to Bloomberg, forecasters surveyed by the Federal Bank of Philadelphia see the probability of a downturn at more than 40 percent, the highest reading since at least 1975. Economists polled by Bloomberg see the chance of a 2023 recession at 65 percent. Some economists have noted that this may be the most anticipated recession in US history. There is no consensus regarding the length and depth of a possible recession. A key question for the Federal Reserve is how long it takes higher interest rates to impact the economy. As Chairman Powell stated in his February 1, 2023 press conference, “We have covered a lot of ground, and the full effects of our rapid tightening so far are yet to be felt.” The Fed must walk a fine line between raising interest rates too much causing the economy to stall or raising them too little, allowing inflation to continue at above its target rate. So far, the Fed appears committed to bringing inflation down to the target rate of two percent even if it involves some economic pain. In his February press conference, Chairman Powell stated that “reducing inflation is likely to require a period of below-trend growth and some softening of labor market conditions.” The last time inflation in the United States fell from over 5 percent without a downturn was over 70 years ago. In addition to economic uncertainty, revenue forecasts also must account for pandemic-related economic trends such as higher vacancy rates for office buildings and the shift to online retail sales.

### ***Local Housing Market***

Based on information from Bright MLS, the average sales price of homes sold in Fairfax County rose 7.4 percent from \$709,136 in 2021 to \$761,799 in 2022. Home prices increased primarily as a result of the tight inventory of homes for sale. Since bottoming out in 2009, the average home sales price has risen 82.6 percent, or at an average annual growth rate of 4.7 percent. Bright MLS also reported that 14,484 homes sold in the County in 2022, down 25.4 percent compared to 2021. Homes that sold during 2022 were on the market for an average of 17 days, the same as in 2021.

### ***Local Nonresidential Market***

According to the Fairfax County Economic Development Authority, the direct office vacancy rate at year-end 2022 was 16.7 percent, up from 16.0 percent at year-end 2021. The overall office vacancy rate, which includes empty sublet space, was 17.8 percent at year-end 2022, up from 17.0 percent recorded at year-end 2021. The amount of empty office space increased to 21.3 million square feet.

At year-end 2022, the rate of office construction continued to decline, as developers look for large “anchor” tenants to kickstart development. There were four buildings under construction, accounting for approximately 855,000 square feet of office space. Two of the buildings under construction have a committed tenant, and the other two are trophy buildings adjacent to Reston metro stations. The 2.0 million square feet of office space that delivered in 2022 was more than the 0.9 million square feet of office space that delivered in 2021. Office leasing activity totaled 6.6 million square feet during 2022, compared to 4.9 million in 2021. While this uptick in office leasing is positive news for the County, activity is not yet at the pre-pandemic level when Fairfax County averaged 10 million square feet of annual office leasing activity.

In FY 2024, current and delinquent Real Estate Tax revenue comprises 66.6 percent of total County General Fund revenues. FY 2024 Real Estate property values were established as of January 1, 2023 and reflect market activity through calendar year 2022. The Real Estate Tax base is projected to increase 6.59 percent in FY 2024 and is made up of a 5.68 percent increase in total equalization (reassessment of existing residential and nonresidential properties), and an increase of 0.91 percent for new construction.

# General Fund Revenue Overview

## Major Revenue Sources

The following major revenue categories discussed in this section comprise 99.0 percent of total FY 2024 General Fund revenue. Unless otherwise indicated, comparative data are presented relative to the *FY 2023 Revised Budget Plan*. The revenue estimates for all General Fund Revenue categories are shown in the Summary Schedule of General Fund Revenues in the section of this volume titled “Financial, Statistical and Summary Tables.”

| Category  | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan <sup>1</sup> | FY 2024 Advertised Budget Plan | Change from Revised   |             |
|---|------------------------|-----------------------------|--|--------------------------------|-----------------------|-------------|
|   |                        |                             |  |                                | Increase / (Decrease) | % Change    |
| Real Estate Tax - Current   | \$3,049,773,449        | \$3,189,268,253             | \$3,197,035,779                          | \$3,408,769,513                | \$211,733,734         | 6.6%        |
| Personal Property Tax - Current <sup>2</sup>                      | 658,561,822            | 716,680,030                 | 716,680,030                              | 716,680,030                    | 0                     | 0.0%        |
| <i>Paid Locally</i>   | 447,247,878            | 505,366,086                 | 505,366,086                              | 505,366,086                    | 0                     | 0.0%        |
| <i>Reimbursed by Commonwealth</i>                                 | 211,313,944            | 211,313,944                 | 211,313,944                              | 211,313,944                    | 0                     | 0.0%        |
| Business, Professional and Occupational License Tax-Current       | 184,346,267            | 180,810,000                 | 191,720,120                              | 191,720,120                    | 0                     | 0.0%        |
| Local Sales Tax   | 231,087,296            | 224,228,339                 | 242,989,782                              | 247,849,578                    | 4,859,796             | 2.0%        |
| Recordation/Deed of Conveyance Taxes                              | 46,480,941             | 38,264,711                  | 27,223,750                               | 27,632,106                     | 408,356               | 1.5%        |
| Bank Franchise Tax  | 27,055,959             | 24,837,033                  | 24,837,033                               | 26,078,885                     | 1,241,852             | 5.0%        |
| Gas & Electric Utility Taxes                                      | 44,880,523             | 44,374,901                  | 44,880,523                               | 44,880,523                     | 0                     | 0.0%        |
| Vehicle License Fee   | 26,806,828             | 26,813,573                  | 26,813,573                               | 26,813,573                     | 0                     | 0.0%        |
| Transient Occupancy Tax   | 15,652,745             | 14,624,050                  | 18,558,548                               | 20,414,403                     | 1,855,855             | 10.0%       |
| Cigarette Tax   | 4,689,566              | 4,486,920                   | 4,486,920                                | 4,262,574                      | (224,346)             | (5.0%)      |
| Permits, Fees and Regulatory Licenses                             | 59,606,580             | 10,768,187                  | 9,404,120                                | 9,835,922                      | 431,802               | 4.6%        |
| Investment Interest   | 17,186,790             | 20,336,478                  | 64,480,792                               | 113,501,922                    | 49,021,130            | 76.0%       |
| Charges for Services  | 53,280,388             | 58,506,226                  | 59,083,001                               | 63,309,540                     | 4,226,539             | 7.2%        |
| Fines and Forfeitures   | 7,202,177              | 8,166,007                   | 7,275,494                                | 7,476,019                      | 200,525               | 2.8%        |
| Recovered Costs/Other Revenue                                     | 16,946,207             | 17,014,267                  | 17,497,470                               | 17,419,244                     | (78,226)              | (0.4%)      |
| Revenue from the Commonwealth and Federal Government <sup>2</sup> | 255,348,721            | 143,932,164                 | 150,269,271                              | 155,300,858                    | 5,031,587             | 3.3%        |
| <b>Total Major Revenue Sources</b>                                | <b>\$4,698,906,259</b> | <b>\$4,723,111,139</b>      | <b>\$4,803,236,206</b>                   | <b>\$5,081,944,810</b>         | <b>\$278,708,604</b>  | <b>5.8%</b> |

<sup>1</sup> FY 2023 revenue estimates were increased a net \$85.7 million as part of the *FY 2022 Carryover Review* and the fall 2022 revenue review. Explanations of these changes can be found in the following narrative. The *FY 2023 Third Quarter Review* may contain further adjustments, as necessary.

<sup>2</sup> The portion of the Personal Property Tax reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 is included in the Personal Property Tax category for the purpose of discussion in this section.

## Real Estate Taxes

### REAL ESTATE TAX-CURRENT

| FY 2022 Actual  | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|-----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$3,049,773,449 | \$3,189,268,253 | \$3,197,035,779 | \$3,408,769,513    | \$211,733,734        | 6.6%           |

The FY 2024 Advertised Budget Plan estimate for Current Real Estate Taxes is \$3,408,769,513 and represents an increase of \$211,733,734 or 6.6 percent over the *FY 2023 Revised Budget Plan* estimate. The increase is the result of the rise of the Real Estate tax base of 6.59 percent as compared to the FY 2023 valuation of real property. The Real Estate tax rate is \$1.11 per \$100 of assessed value, the same as in FY 2023.

The FY 2024 value of assessed real property represents an increase of 6.59 percent, as compared to the FY 2023 Real Estate Land Book, and is comprised of an increase in equalization of 5.68 percent and an increase of 0.91 percent associated with new construction. The FY 2024 figures reflected in this document are based on final assessments for Tax Year 2023 (FY 2024), which were established as of January 1, 2023. In addition to the revenue shown in the table above, the projected value of one penny on the Real Estate Tax rate (\$31.36 million) is allocated to Fund 30300, Affordable Housing Development and Investment, and \$4.9 million is allocated to Fund 70040, Mosaic District Community Development Authority. Throughout FY 2024, Real Estate Tax revenues will be adjusted as necessary to reflect changes in exonerations, tax abatements, and supplemental assessments, as well as any differences in the projected collection rate of 99.65 percent.

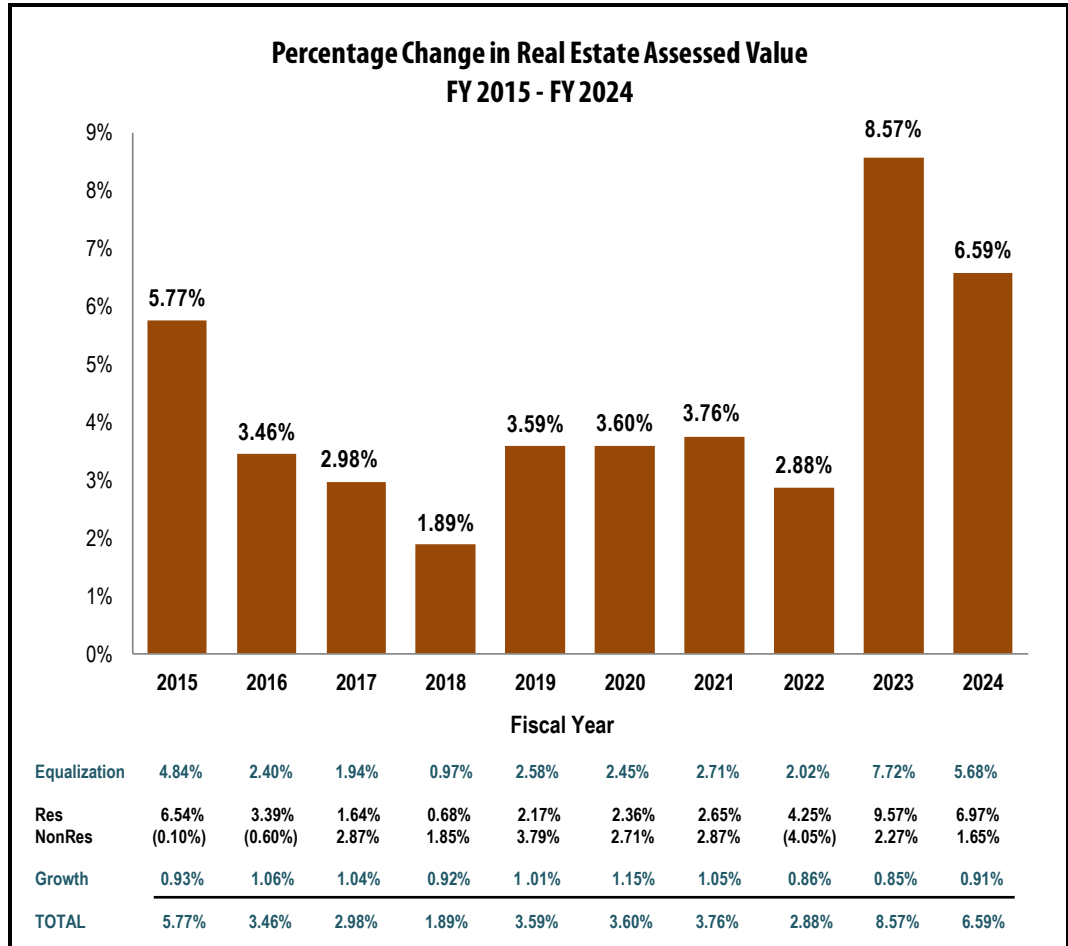
The FY 2024 Main Assessment Book Value is \$315,270,060,950 and represents an increase of \$19,499,611,650, or 6.59 percent, over the FY 2023 main assessment book value of \$295,770,449,300.

From FY 2005 through FY 2007, the assessment base experienced double-digit advances. Deceleration began in FY 2008, when the assessment base rose just 4.15 percent, and continued in FY 2009 with a modest increase of 0.51 percent. Following the financial crisis and a general decline in economic conditions, the FY 2010 assessment base declined 9.95 percent, which was the largest drop on record. The assessment base decreased for a second consecutive year in FY 2011, declining 9.20 percent. Since FY 2012, the assessment base has experienced an average annual growth of 3.46 percent through FY 2022. In FY 2023, it increased 8.57 percent.



# General Fund Revenue Overview

The following chart shows changes in the County's assessed value base from FY 2015 to FY 2024.



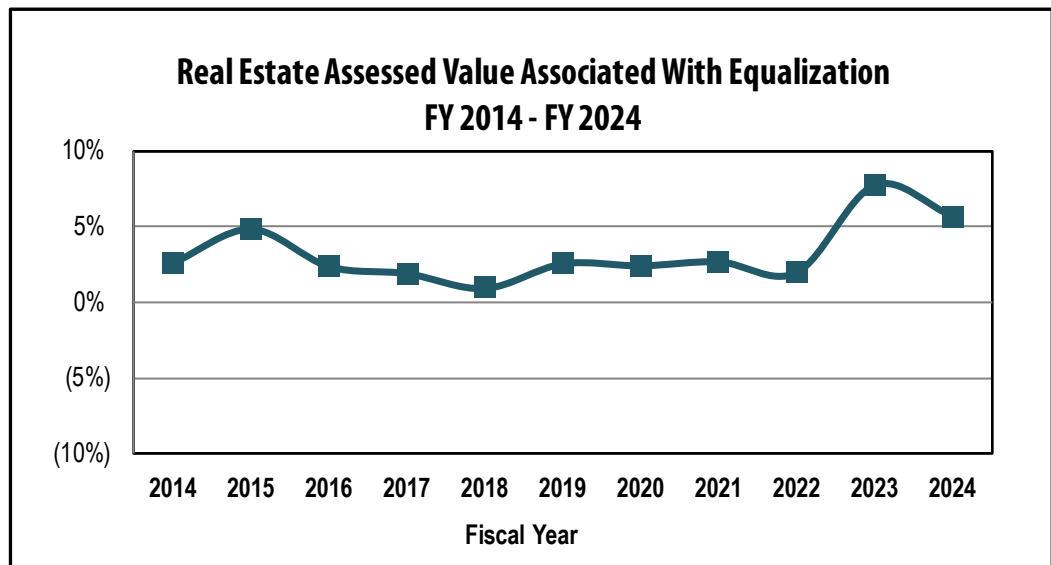
The overall change in the assessment base is comprised of equalization and normal growth. For reporting purposes, individual properties are identified as being in either the equalization category or the growth category, but not both. Equalization properties are those whose values change due to market fluctuations. Growth is a category of properties whose value changes are also influenced by new construction, remodeling or rezonings. Once growth factors are identified, the entire property value is shown in the growth category, even though the property is also influenced by equalization. The FY 2024 assessment base reflects a total equalization increase of 5.68 percent and an increase of 0.91 percent associated with the growth component. As a result of changes in equalization and growth, the residential portion of the total assessment base increased from 75.48 percent in FY 2023 to 76.26 percent in FY 2024. The following table reflects changes in the Real Estate Tax assessment base from FY 2018 through FY 2024.

# General Fund Revenue Overview

## Main Real Estate Assessment Book Value and Changes (in millions)

| Assessed Base Change Due To: | FY 2018            | FY 2019            | FY 2020            | FY 2021            | FY 2022            | FY 2023            | FY 2024            |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Equalization</b>          | <b>\$2,269.9</b>   | <b>\$6,140.1</b>   | <b>\$6,032.5</b>   | <b>\$6,908.6</b>   | <b>\$5,340.6</b>   | <b>\$21,024.3</b>  | <b>\$16,809.5</b>  |
| <b>% Change</b>              | 0.97%              | 2.58%              | 2.45%              | 2.71%              | 2.02%              | 7.72%              | 5.68%              |
| <b>Residential</b>           | 0.68%              | 2.17%              | 2.36%              | 2.65%              | 4.25%              | 9.57%              | 6.97%              |
| <b>Nonresidential</b>        | 1.85%              | 3.79%              | 2.71%              | 2.87%              | (4.05%)            | 2.27%              | 1.65%              |
| <b>Normal Growth</b>         | <b>\$2,148.1</b>   | <b>\$2,403.1</b>   | <b>\$2,825.1</b>   | <b>\$2,693.0</b>   | <b>\$2,284.2</b>   | <b>\$2,327.6</b>   | <b>\$2,690.1</b>   |
| <b>% Change</b>              | 0.92%              | 1.01%              | 1.15%              | 1.05%              | 0.86%              | 0.85%              | 0.91%              |
| <b>Residential</b>           | 0.36%              | 0.57%              | 0.68%              | 0.67%              | 0.76%              | 0.78%              | 0.85%              |
| <b>Nonresidential</b>        | 2.61%              | 2.29%              | 2.47%              | 2.10%              | 1.13%              | 1.08%              | 1.10%              |
| <b>Total Change</b>          | <b>\$4,418.0</b>   | <b>\$8,543.2</b>   | <b>\$8,857.6</b>   | <b>\$9,601.7</b>   | <b>\$7,624.8</b>   | <b>\$23,351.9</b>  | <b>\$19,499.6</b>  |
| <b>% Change</b>              | 1.89%              | 3.59%              | 3.60%              | 3.76%              | 2.88%              | 8.57%              | 6.59%              |
| <b>Total Book</b>            | <b>\$237,791.1</b> | <b>\$246,334.3</b> | <b>\$255,192.0</b> | <b>\$264,793.6</b> | <b>\$272,418.5</b> | <b>\$295,770.4</b> | <b>\$315,270.0</b> |

Equalization, or reassessment of existing residential and nonresidential property, represents an increase in value of \$16,809,501,290, or 5.68 percent, in FY 2024. Both residential and non-residential property values rose in FY 2024. Overall, residential equalization reflects a 6.97 percent increase in FY 2024, compared to a 9.57 percent increase in FY 2023. Nonresidential equalization increased 1.65 percent in FY 2024, compared to a 2.27 percent increase in FY 2023. Changes in the assessment base as a result of equalization are shown in the following graph.



Residential equalization rose at double digit rates from FY 2002 through FY 2007 due to high demand but a limited supply of housing. Strong job growth, the easy availability of credit and profit-led speculation contributed to price appreciation in the local housing market. This rapid appreciation in home values was followed by several years of declines from FY 2008 through FY 2011 during the Great Recession and the housing market crisis, as the inventory of homes for sale grew and home prices dropped in the County, as they did throughout the Northern Virginia area. Since FY 2012, the

# General Fund Revenue Overview

value of residential properties in the County has increased every year. In 2022, residential real estate in Fairfax County continued to experience a very strong sellers' market during the first six months of the year. With mortgage interest rates increasing significantly over the course of the summer and into the fall, sales volume decreased, inventories increased, and the rate of appreciation decelerated. However, by the end of calendar year 2022, home prices on average were still higher than they were 12 months prior. This was the primary basis for determining residential assessed values for tax year 2023 (FY 2024).

The total value of residential properties including new construction in FY 2024 is \$241.9 billion.

The County's median assessment to sales ratio is in the mid-90 percent range, well within professional standards that assessments should be between 90 percent to 110 percent of the sales prices experienced in a neighborhood.

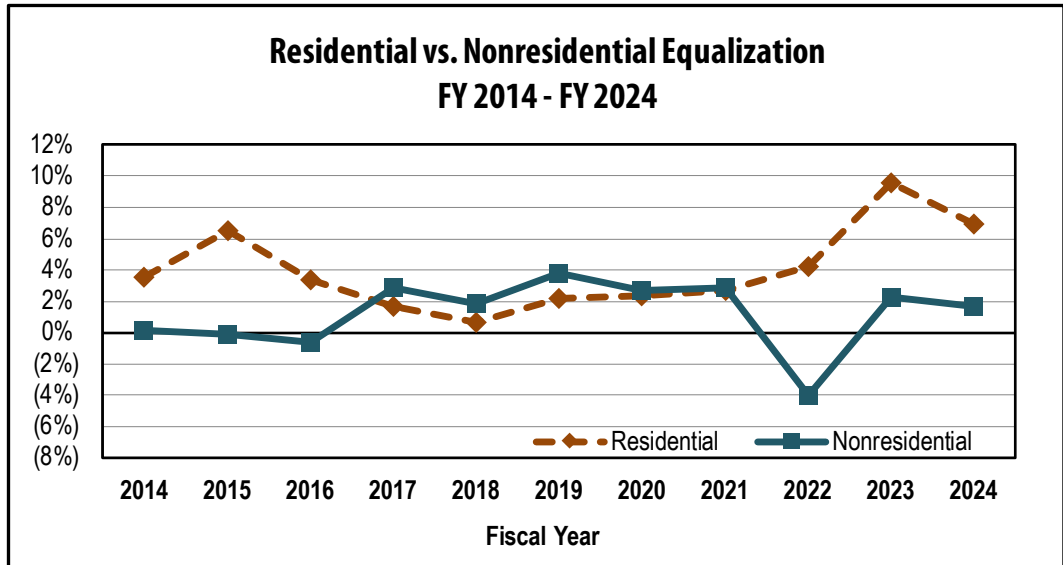
Overall, single family property values increased 7.80 percent in FY 2024. The value of single-family homes has the most impact on the total residential base because they represent 72.0 percent of the total. The value of townhouse properties increased 6.31 percent in FY 2024, while that of condominium properties increased 3.98 percent. Changes in residential equalization by housing type since FY 2019 are shown in the following table. Changes represented in this chart are for the category as a whole. Individual neighborhoods and properties may have increased or decreased by different percentages based on neighborhood selling prices.

## Residential Equalization Changes

| Housing Type/ (Percent of Base)              | FY 2019      | FY 2020      | FY 2021      | FY 2022      | FY 2023      | FY 2024      |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Single Family (72.0%)                        | 2.11%        | 2.17%        | 2.36%        | 4.17%        | 10.86%       | 7.80%        |
| Townhouse/Duplex (19.8%)                     | 2.86%        | 3.12%        | 3.43%        | 5.13%        | 8.70%        | 6.31%        |
| Condominiums (7.7%)                          | 1.68%        | 2.98%        | 4.36%        | 4.62%        | 3.98%        | 3.98%        |
| Vacant Land (0.4%)                           | 2.01%        | 3.11%        | 1.89%        | 2.07%        | 11.67%       | 6.40%        |
| Other (0.1%) <sup>1</sup>                    | 9.70%        | 1.67%        | 0.35%        | 1.95%        | 3.88%        | 9.25%        |
| <b>Total Residential Equalization (100%)</b> | <b>2.17%</b> | <b>2.36%</b> | <b>2.65%</b> | <b>4.25%</b> | <b>9.57%</b> | <b>6.97%</b> |

<sup>1</sup> Includes, for example, affordable dwelling units, recreational use properties, and agricultural and forestal land use properties.

As a result of the increase in residential equalization, the mean assessed value of all existing residential property in the County is \$719,522. This is an increase of \$46,883 over the FY 2023 value of \$672,639. At the Real Estate tax rate of \$1.11 per \$100 of assessed value, the typical residential annual tax bill will rise, on average, \$520.40 in FY 2024 to \$7,986.69.



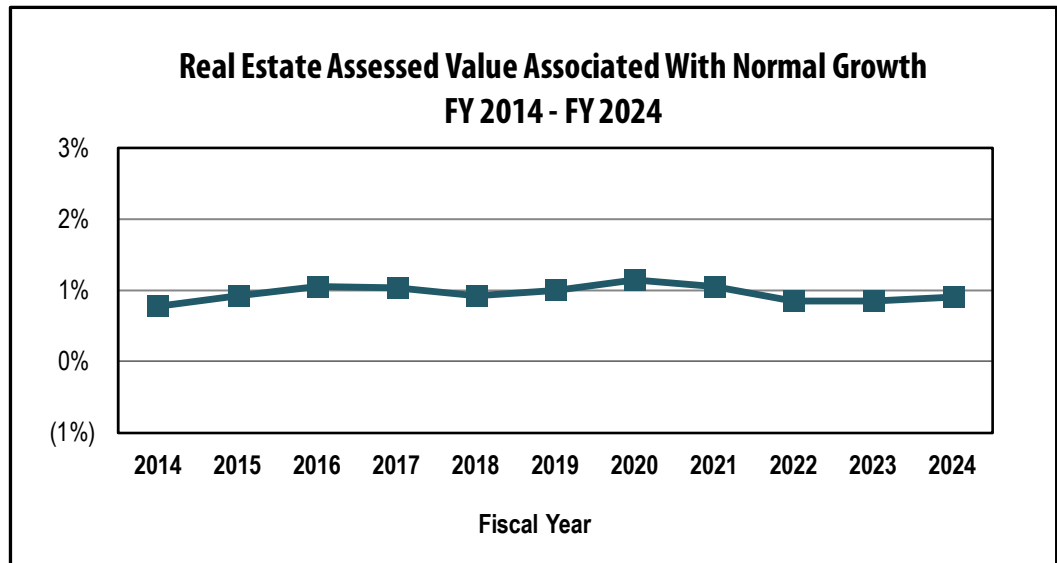
After experiencing a record decline of 18.29 percent in FY 2011, nonresidential equalization rebounded 3.73 percent in FY 2012, and a strong 8.21 percent in FY 2013. In FY 2014, nonresidential values stayed essentially level with FY 2013, increasing only 0.14 percent. In FY 2015 and FY 2016, nonresidential values decreased a slight 0.10 percent and another 0.60 percent, respectively. From FY 2017 to FY 2021, growth in nonresidential equalization was higher than that of residential equalization. The trend ended in FY 2022 when nonresidential equalization decreased by 4.05 percent. Most nonresidential categories experienced an assessment decrease in FY 2022 as a result of the COVID-19 pandemic. The pandemic continued through calendar year 2021 but its effects on daily life were lessened as the world returned to a “new normal.” Commercial real estate values in FY 2023 began to recover from the significant decreases seen in the previous tax year, increasing 2.27 percent overall. In calendar year 2022, nonresidential values increased modestly compared to last year, with non-residential equalization reflecting an increase of 1.65 percent. While apartments, industrial and retail properties saw significant increases for FY 2024 and hotels continued to recover value lost in calendar year 2021, regional malls and high-rise office buildings declined in value as the realities of the modern day consumer and workplace had a negative impact. After increasing 1.92 percent in FY 2023, hotels rose 14.46 percent in FY 2024. Retail properties, which increased 2.84 percent in FY 2023, posted another increase of 3.92 percent in FY 2024. Office Elevator properties (mid- and high-rises), which comprise 28.3 percent of the nonresidential tax base, experienced a decrease of 3.69 percent in FY 2024 after decreasing 0.45 percent in FY 2023. Apartment values, which represent 29.6 percent of the total nonresidential base, rose 4.04 percent in FY 2024. The total value of nonresidential properties including new construction in FY 2024 is \$73.4 billion. Nonresidential equalization changes by category since FY 2019 are presented in the following table.

# General Fund Revenue Overview

## Nonresidential Equalization Changes

| Category (Percent of Base)                | FY 2019      | FY 2020      | FY 2021      | FY 2022        | FY 2023      | FY 2024      |
|---|--------------|--------------|--------------|----------------|--------------|--------------|
| Apartments (29.6%)                        | 2.40%        | 2.13%        | 4.37%        | 2.78%          | 6.60%        | 4.04%        |
| Office Condominiums (3.5%)                | 1.19%        | 1.77%        | 0.43%        | (0.59%)        | 0.65%        | 1.61%        |
| Industrial (6.6%)                         | 9.61%        | 5.90%        | 2.01%        | 0.14%          | 1.97%        | 9.59%        |
| Retail (15.5%)                            | 7.00%        | 1.66%        | 2.59%        | (10.20%)       | 2.84%        | 3.92%        |
| Office Elevator (28.3%)                   | 2.82%        | 3.32%        | 4.01%        | (4.42%)        | (0.45%)      | (3.69%)      |
| Office - Low Rise (2.2%)                  | 1.11%        | 2.75%        | 1.77%        | (3.28%)        | 2.41%        | (1.17%)      |
| Vacant Land (3.7%)                        | (0.35%)      | 4.28%        | (0.13%)      | (5.36%)        | (0.74%)      | (3.27%)      |
| Hotels (2.1%)                             | 8.13%        | 6.62%        | 2.23%        | (44.20%)       | 1.92%        | 14.46%       |
| Other (8.5%)                              | 6.13%        | 2.80%        | 1.52%        | (3.75%)        | 0.84%        | 3.91%        |
| <b>Nonresidential Equalization (100%)</b> | <b>3.79%</b> | <b>2.71%</b> | <b>2.87%</b> | <b>(4.05%)</b> | <b>2.27%</b> | <b>1.65%</b> |

The Growth component increased the FY 2024 assessment base by \$2,690,110,360, or 0.91 percent, over the FY 2023 assessment book value. New construction increased the residential property base by 0.85 percent and nonresidential properties by 1.10 percent.



In addition to the final equalization and normal growth adjustments in the Main Assessment Book, the following projected adjustments were made to the FY 2024 Real Estate Tax revenue estimate:

Exonerations, Certificates and Tax Abatements are anticipated to reduce the Real Estate assessment base by \$1,386.0 million in FY 2024, resulting in a reduction in levy of \$15.4 million.

Additional Assessments expected to be included in the new Real Estate base total \$806.1 million, or a levy increase of \$8.9 million, and include both prorated assessments and additional supplemental assessments. Prorated assessments are supplemental assessments that include assessments which are made during the year for new construction that is completed subsequent to finalizing the original assessment book.

The Real Estate Tax Relief Program is projected to reduce the Real Estate assessment base in FY 2024 by \$4,540.0 million. The reduction in tax levy due to the Tax Relief program is approximately \$50.4 million at the Real Estate tax rate of \$1.11 per \$100 of assessed value. For

## General Fund Revenue Overview

FY 2024, the income limits of the Tax Relief for Seniors and People with Disabilities program are as follows: 100 percent exemption for elderly and disabled taxpayers with incomes up to \$60,000; 75 percent exemption for eligible applicants with income between \$60,001 and \$70,000; 50 percent exemption for eligible applicants with income between \$70,001 and \$80,000; and 25 percent exemption if income is between \$80,001 and \$90,000. The allowable asset limit in FY 2024 is \$400,000 for all ranges of tax relief. Relief is granted to a maximum limit of 125 percent of the mean assessed value of all residential properties in Fairfax County as of January 1, 2023.

For FY 2024, the Board of Supervisors approved a new Real Estate Tax Deferral program for eligible seniors and people with disabilities. To qualify for the program, total combined gross household income from the immediately preceding year may not exceed \$100,000. Additionally, the total net worth of applicants and owners may not exceed \$500,000, not including the value of the home, its furnishings and the home site. The deferred real estate taxes are subject to an annual compounding interest at the rate of the prime rate set by the Wall Street Journal plus 1.00 percent per year (not to exceed 8.00 percent in total). The deferred taxes and accumulated interest may not exceed 10 percent of the assessed value of the property and are due to the County upon the sale or transfer of the property and within one year of the date of passing of the eligible applicant.

Veterans who have a 100 percent permanent and total disability related to military service, or their surviving spouse, are eligible for full Real Estate Tax relief regardless of income or assets. In addition, the surviving spouse of a veteran who has been killed in action may be eligible for a full or partial exemption of real estate taxes for their principal residence and up to one acre of land. For tax years beginning on or after January 1, 2017, a surviving spouse of a first responder killed in the line of duty may be eligible for a full or partial exemption of real estate taxes for their principal residence and up to one acre of land. The following table shows FY 2024 income and asset thresholds for the Real Estate Tax Relief Program.

### FY 2024 Real Estate Tax Relief Program

|  | Income Limit              | Asset Limit | Percent Relief                               |
|--|---------------------------|-------------|--|
| Elderly and Disabled*  | Up to \$60,000            | \$400,000   | 100%   |
|  | Over \$60,000 to \$70,000 |             | 75%  |
|  | Over \$70,000 to \$80,000 |             | 50%  |
|  | Over \$80,000 to \$90,000 |             | 25%  |
| 100% Disabled Veterans or Surviving Spouse   | No Limit                  | No Limit    | 100%   |
| Surviving Spouse of Veteran Killed in Action or First Responder Killed in the Line of Duty | No Limit                  | No Limit    | Full or partial based on mean assessed value |

\* Relief is granted to a maximum limit of 125% of the mean assessed value of all residential properties in Fairfax County as of January 1, 2023.

The FY 2024 local assessment base of \$310,150,160,950 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of \$3,442,666,786 is calculated using the Real Estate Tax rate of \$1.11 per \$100 of assessed value. Based on an expected local collection rate of 99.65 percent, revenue from local assessments is estimated to be \$3,430,617,452. In FY 2024, every 0.01 percentage point change in the collection rate on the locally assessed Real Estate Tax levy yields a revenue change of \$0.3 million, while every penny on the tax rate yields \$31.4 million in revenue.

## General Fund Revenue Overview

Added to the local assessment base is an estimated \$1,296,879,000 in assessed value for Public Service Corporations (PSC) property. Using the Real Estate tax rate of \$1.11 per \$100 of assessed value, the tax levy on PSC property is \$14,395,357. The collection rate on PSC property is expected to be 100.0 percent.

The total assessment base, including Public Service Corporations, is \$311,447,039,950, with a total tax levy of \$3,457,062,143 at the Real Estate Tax rate of \$1.11 per \$100 of assessed value. Estimated FY 2024 revenue from the Real Estate Tax, including receipts from Public Service Corporations totals \$3,445,012,809. Of this amount, the value of one cent on the Real Estate Tax rate, \$31,362,736, has been directed to Fund 30300, Affordable Housing Development and Investment, and \$4,880,561 has been directed to Fund 70040, Mosaic District Community Development Authority.

### FY 2024 Estimated Real Estate Assessments and Tax Levy

|                                       | Assessed Value           | FY 2024 Tax Levy<br>at \$1.11/\$100 of<br>Assessed Value |
|---------------------------------------|--------------------------|--|
| FY 2023 Real Estate Book              | \$295,770,449,300        | \$3,283,051,987  |
| FY 2024 Equalization                  | 16,809,501,290           | \$186,585,464  |
| FY 2024 Growth                        | 2,690,110,360            | 29,860,225   |
| <b>TOTAL FY 2024 REAL ESTATE BOOK</b> | <b>\$315,270,060,950</b> | <b>\$3,499,497,676</b>                                   |
| Exonerations                          | (\$1,350,000,000)        | (\$14,985,000)   |
| Certificates                          | (11,000,000)             | (122,100)  |
| Tax Abatements                        | (25,000,000)             | (277,500)  |
| <b>Subtotal Exonerations</b>          | <b>(\$1,386,000,000)</b> | <b>(\$15,384,600)</b>                                    |
| Supplemental Assessments              | \$806,100,000            | \$8,947,710  |
| Tax Relief                            | (4,540,000,000)          | (50,394,000)   |
| <b>Local Assessments</b>              | <b>\$310,150,160,950</b> | <b>\$3,442,666,786</b>                                   |
| Public Service Corporation            | \$1,296,879,000          | \$14,395,357   |
| <b>TOTAL<sup>1</sup></b>              | <b>\$311,447,039,950</b> | <b>\$3,457,062,143</b>                                   |

<sup>1</sup> Includes the Mosaic District Tax Increment Financing (TIF) assessed value based on the difference between the 2007 Base Assessed Value and the Current Assessed Value, which in FY 2024 is \$682,877,120, with a tax levy of \$7,579,936.

Mosaic District Community Development Authority (CDA) was created to assist commercial investment in the Merrifield area of the County. The Mosaic CDA issued bonds, the proceeds from which are to be used to finance certain public infrastructure improvements within the Mosaic District to support mixed-use development within the District. The CDA bonds are payable primarily from certain incremental real estate tax revenues collected by the County in the District. The Mosaic District Tax Increment Financing (TIF) assessed value is based on the difference between the 2007 Base Assessed Value and the Current Assessed Value, which in FY 2024 is \$682,877,120, with a tax levy of \$7,579,936 at the Real Estate Tax rate of \$1.11 per \$100 of assessed value. Based on an expected collection rate of 99.65 percent, revenue from the Mosaic TIF tax assessment is estimated to be \$7,553,406. Per the bond documents, the County is to transfer to the CDA only

## General Fund Revenue Overview

those tax increment revenues required for debt service payments, which equates to \$4,880,561 in FY 2024. Accordingly, the difference of \$2,672,845 will be retained in the General Fund. For more information, see Fund 70040, Mosaic District Community Development Authority, in Volume 2 of the budget.

Total General Fund revenue from the Real Estate Tax is \$3,408,769,512. The total local collection rates experienced in this category since FY 2009 are shown in the following table:

### Real Estate Tax Local Collection Rates

| Fiscal Year | Collection Rate | Fiscal Year                   | Collection Rate |
|-------------|-----------------|-------------------------------|-----------------|
| 2009        | 99.66%          | 2017                          | 99.79%          |
| 2010        | 99.71%          | 2018                          | 99.74%          |
| 2011        | 99.67%          | 2019                          | 99.75%          |
| 2012        | 99.69%          | 2020                          | 99.75%          |
| 2013        | 99.71%          | 2021                          | 99.66%          |
| 2014        | 99.74%          | 2022                          | 99.67%          |
| 2015        | 99.77%          | 2023 (estimated) <sup>1</sup> | 99.65%          |
| 2016        | 99.75%          | 2024 (estimated) <sup>1</sup> | 99.65%          |

<sup>1</sup> In FY 2024, every 0.1 percentage point change in the collection rate yields a revenue change of \$3.4 million.

The Commercial/Industrial percentage of the County's FY 2024 Real Estate Tax base is 16.16 percent, a decrease of 0.84 percentage point from the FY 2023 level of 17.00 percent. Commercial/Industrial property values as a percentage of the Real Estate Tax base decreased in FY 2024 as a result of strong growth in residential real estate values and the lingering effects of the COVID-19 pandemic related economic disruptions which impacted several of the commercial property categories. The Commercial/Industrial percentage is based on Virginia land use codes and includes all nonresidential property except multi-family rental apartments, which make up 7.58 percent of the County's Real Estate Tax base in FY 2024. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

### Commercial/Industrial Percentages

| Fiscal Year | Percentage | Fiscal Year | Percentage |
|-------------|------------|-------------|------------|
| 2009        | 21.06%     | 2017        | 18.89%     |
| 2010        | 22.67%     | 2018        | 19.12%     |
| 2011        | 19.70%     | 2019        | 19.43%     |
| 2012        | 19.64%     | 2020        | 19.66%     |
| 2013        | 20.77%     | 2021        | 19.72%     |
| 2014        | 19.96%     | 2022        | 18.17%     |
| 2015        | 19.01%     | 2023        | 17.00%     |
| 2016        | 18.67%     | 2024        | 16.16%     |



# General Fund Revenue Overview

## FY 2023 Current Real Estate Tax Revenue

The FY 2023 Real Estate Tax estimate was increased \$7.8 million during the fall 2022 revenue review based on final Public Service Corporation assessments by the Commonwealth of Virginia and lower than expected tax relief.

## Personal Property Taxes

### PERSONAL PROPERTY TAX-CURRENT

|                     | FY 2022 Actual       | FY 2023 Adopted      | FY 2023 Revised      | FY 2024 Advertised   | Increase/ (Decrease) | Percent Change |
|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| Paid Locally        | \$447,247,878        | \$505,366,086        | \$505,366,086        | \$505,366,086        | \$0                  | 0.0%           |
| Reimbursed by State | 211,313,944          | 211,313,944          | 211,313,944          | 211,313,944          | 0                    | 0.0%           |
| <b>Total</b>        | <b>\$658,561,822</b> | <b>\$716,680,030</b> | <b>\$716,680,030</b> | <b>\$716,680,030</b> | <b>\$0</b>           | <b>0.0%</b>    |

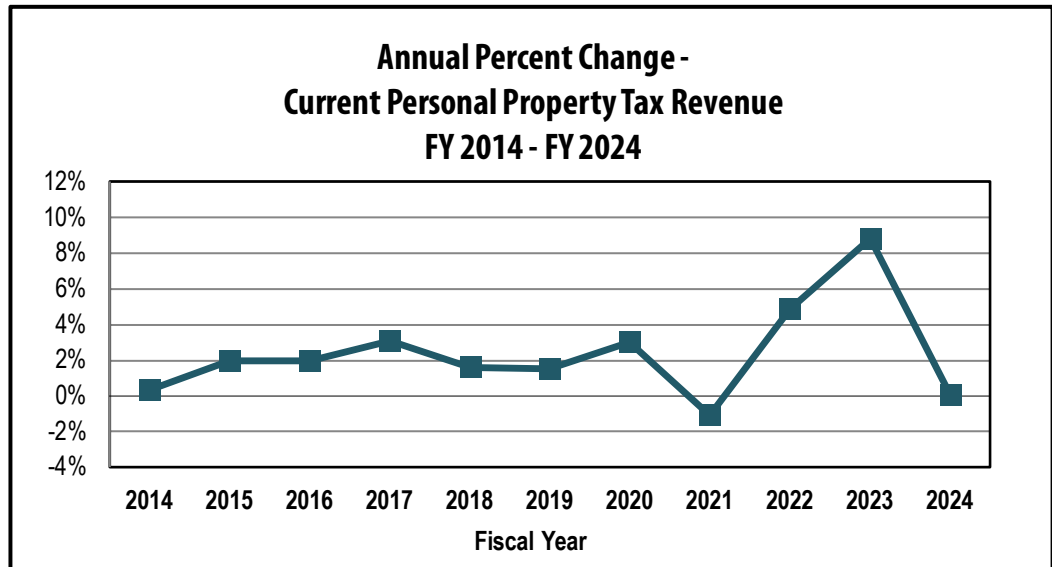
The FY 2024 Advertised Budget Plan estimate for Personal Property Tax revenue of \$716,680,030 reflects no change from the FY 2023 Revised Budget Plan estimate. Due to pandemic related supply chain disruptions and shortages of computer chips, car prices moved significantly higher during the pandemic. To partially offset the unprecedented increase to vehicle values and to account for the fact that the short-term selling prices for many vehicles exceeded their reasonable fair market value, the Board of Supervisors passed a resolution adopting a vehicle assessment ratio of 85 percent of the trade-in value for Tax Year 2022 (FY 2023). Normally, vehicles are assessed at 100 percent of the trade-in value. A preliminary analysis of vehicles in the County valued with November 2022 information from the National Automobile Dealers Association indicated that, while still elevated by historical standards, car values have started to decline compared to January 2022 levels. Updated information regarding the January 1, 2023 vehicle assessed values confirms the decline and suggests that a 90 percent vehicle assessment ratio might be appropriate for Tax Year 2023 (FY 2024) rather than the 85 percent used in FY 2023, which will keep the FY 2024 average vehicle levy relatively flat. Staff continue to evaluate car value trends and will make a final recommendation to the Board of Supervisors about the assessment ratio prior to the adoption of the FY 2024 budget.

The Personal Property Tax on vehicles represents 79.2 percent of the total assessment base in FY 2024. The vehicle component is comprised of two parts, that which is paid locally and that which is reimbursed by the Commonwealth of Virginia to the County as a result of the Personal Property Tax Relief Act (PPTRA) of 1998. The PPTRA reduces the Personal Property Tax paid on the first \$20,000 of the value for vehicles owned by individuals. In FY 1999, the first year of implementation, taxpayers were billed for the entire amount of tax levy and received a refund of 12.5 percent of the tax on the first \$20,000 of the value of their personal vehicle from the Commonwealth of Virginia. Vehicles valued less than \$1,000 were refunded 100 percent. From FY 2000 to FY 2002, the PPTRA reduced the Personal Property Taxes paid by citizens by 27.5 percent, 47.5 percent, and 70 percent, respectively, with an offsetting reimbursement paid to the County by the Commonwealth. Under the original approved plan, taxes paid by individuals were to be reduced by 100 percent in FY 2003. However, due to the Commonwealth's lower than anticipated General Fund revenue growth, the reimbursement rate remained at 70 percent in FY 2003 through FY 2006. The 2004 General Assembly approved legislation that capped statewide Personal Property Tax reimbursements at \$950 million in FY 2007 and beyond. Fairfax County's allocation has been set at \$211.3 million based on the County's share of statewide tax year 2004 collections. Each year County staff must determine the reimbursement percentage based on the County's fixed reimbursement from the state and an estimate of the number and value of vehicles that will be eligible for tax relief. Due to the substantial increase in the average vehicle levy in FY 2023 and the capped reimbursement amount

## General Fund Revenue Overview

from the state, the PPTRA percentage decreased to 49.5 percent, down from 57.5 percent in FY 2022. In FY 2024, the PPTRA percentage is preliminarily set at 50.5 percent.

Annual percentage changes in total Personal Property Tax revenues are shown in the following graph.



From FY 2014 through FY 2020, annual growth in Personal Property Tax revenue averaged 2.2 percent. Receipts declined 1.1 percent in FY 2021 as a result of the COVID-19 pandemic. The number of vehicles in the County dropped 4.0 percent, while the average vehicle levy was 1.4 percent higher compared to the previous year. In FY 2022, Current Personal Property Tax revenue increased 4.9 percent over the FY 2021 level. The FY 2022 average vehicle levy increased 7.2 percent as a result of strong demand and limited supply of new and used vehicles, while the overall business personal property levy decreased 1.4 percent. As shown in the chart above, a significant increase of 8.8 percent is projected for FY 2023 primarily due to strong vehicle levy. Used car values appreciated on average by 33 percent, as indicated by the January 1, 2022 values from J.D. Power. To offset the unprecedented increase in car values, the County applied an 85 percent assessment ratio for FY 2023. Using the lower assessment ratio resulted in an effective average assessed value increase of 16.4 percent. For FY 2024, Personal Property Tax receipts are currently projected to be flat. Preliminary analysis with data from J.D. Power indicates that January 1, 2023 car values have started to decline and a 90 percent assessment ratio could be used.

# General Fund Revenue Overview

Changes in vehicle volume and average vehicle levy since FY 2014 are shown in the following table.

## Fairfax County Personal Property Vehicles

| Fiscal Year                 | % Change in Vehicle Volume | Average Vehicle Levy | % Change in Average Levy |
|-----------------------------|----------------------------|----------------------|--------------------------|
| FY 2014                     | 0.9%                       | \$445                | 1.8%                     |
| FY 2015                     | 0.0%                       | \$451                | 1.3%                     |
| FY 2016                     | 0.0%                       | \$457                | 1.3%                     |
| FY 2017                     | 0.7%                       | \$468                | 2.4%                     |
| FY 2018                     | 0.8%                       | \$469                | 0.1%                     |
| FY 2019                     | 0.0%                       | \$478                | 2.0%                     |
| FY 2020                     | (0.1%)                     | \$495                | 3.5%                     |
| FY 2021                     | (4.0%)                     | \$502                | 1.4%                     |
| FY 2022                     | 0.6%                       | \$538                | 7.2%                     |
| FY 2023 (est.) <sup>1</sup> | (2.3%)                     | \$626                | 16.4%                    |
| FY 2024 (est.)              | 0.0%                       | \$615                | (1.8%)                   |

<sup>1</sup> Based on final vehicle levy as of December 31, 2022, which will be reflected in the FY 2023 Third Quarter estimate.

Business Personal Property is primarily composed of assessments on furniture, fixtures, and computer equipment. Business levy is impacted by the number of new businesses and whether existing businesses are expanding or contracting. Average annual growth in business personal property was 2.6 percent from FY 2018 through FY 2021. In FY 2022, it decreased 2.7 percent. It is projected to resume growth in FY 2023, increasing 1.2 percent, and then remain flat in FY 2024.

In accordance with assessment principles and the [Code of Virginia](#), which require that property is taxed at fair market value, the Department of Tax Administration (DTA) reviews the depreciation rate schedule for computer hardware due to the speed with which computer values change. The current schedule depreciates computer equipment 50 percent, one year after acquisition. In subsequent years, the percent of the original purchase price taxed is 35 percent, 20 percent, and 10 percent, in year two, three and four, respectively. After five or more years, computer equipment is valued at 2 percent of its original acquisition price. Effective January 1, 2022, Machinery and Tools equipment is depreciated starting at 50 percent of the original cost for the first year of ownership and 10 percent less each succeeding year, until it reaches a floor of 10 percent in the fifth year.

Personal Property Tax revenue estimates are based on a tax rate of \$4.57 per \$100 of valuation for vehicles and business property, except for Machinery and Tools which are taxed at a rate of \$2.00 per \$100 of assessed value, and a tax rate of \$1.11 per \$100 of valuation for mobile homes and non-vehicle Public Service Corporations properties. The following table details the estimated assessed value and associated levy for components of the Personal Property Tax.

# General Fund Revenue Overview

## FY 2024 Estimated Personal Property Assessments and Tax Levy

| Category                                   | FY 2024 Assessed Value  | Tax Rate (per \$100) | FY 2024 Tax Levy     | Percent of Total Levy |
|--|-------------------------|----------------------|----------------------|-----------------------|
| <b>Vehicles</b>                            |                         |                      |                      |                       |
| Privately Owned                            | \$11,749,623,258        | 4.57                 | \$483,111,809        | 66.3%                 |
| Business Owned                             | 721,219,016             | 4.57                 | 30,092,480           | 4.1%                  |
| Leased                                     | 1,527,722,569           | 4.57                 | 63,443,537           | 8.7%                  |
| <b>Subtotal</b>                            | <b>\$13,998,564,843</b> |                      | <b>\$576,647,826</b> | <b>79.2%</b>          |
| <b>Business Personal Property</b>          |                         |                      |                      |                       |
| Furniture and Fixtures                     | \$2,215,765,662         | 4.57                 | \$102,408,320        | 14.1%                 |
| Computer Equipment                         | 768,261,222             | 4.57                 | 35,398,978           | 4.9%                  |
| Machinery and Tools                        | 16,723,350              | 2.00                 | 334,467              | 0.0%                  |
| Research and Development                   | 158,534                 | 4.57                 | 7,245                | 0.0%                  |
| <b>Subtotal</b>                            | <b>\$3,000,908,768</b>  |                      | <b>\$138,149,010</b> | <b>19.0%</b>          |
| <b>Other Personal Property</b>             |                         |                      |                      |                       |
| Boats, Trailers, Miscellaneous             | \$24,129,738            | 4.57                 | \$1,102,729          | 0.2%                  |
| Mobile Homes                               | 15,176,754              | 1.11                 | 168,400              | 0.1%                  |
| <b>Subtotal</b>                            | <b>\$39,306,492</b>     |                      | <b>\$1,271,129</b>   | <b>0.3%</b>           |
| Exonerations                               | (\$81,967,315)          | 4.57                 | (\$31,483,157)       | (4.3%)                |
| Omitted Assessments                        | 376,027,731             | 4.57                 | 7,170,971            | 1.0%                  |
| <b>Total Local Assessed Value and Levy</b> | <b>\$17,332,840,519</b> |                      | <b>\$691,755,779</b> | <b>95.0%</b>          |
| <b>Public Service Corporations</b>         |                         |                      |                      |                       |
| Equalized                                  | \$3,250,925,261         | \$1.11               | \$36,085,284         | 5.0%                  |
| Vehicles                                   | 8,086,862               | 4.57                 | 369,571              | 0.1%                  |
| <b>Subtotal</b>                            | <b>\$3,259,012,123</b>  |                      | <b>\$36,454,855</b>  | <b>5.0%</b>           |
| <b>TOTAL</b>                               | <b>\$20,591,852,642</b> |                      | <b>\$728,210,634</b> | <b>100.0%</b>         |

FY 2024 Personal Property Tax assessments including Public Service Corporations are projected to be \$20,591,852,642 with a total tax levy of \$728,210,634. Personal Property Tax revenue collections are projected to be \$716,680,030, of which \$211.3 million will be reimbursed from the state. The collection rate associated with the taxpayer's share is estimated to be 97.6 percent. Total collection rates experienced in this category since FY 2009 are shown in the following table:

# General Fund Revenue Overview

## Personal Property Tax Collection Rates

| Fiscal Year | Collection Rate | Fiscal Year                   | Collection Rate |
|-------------|-----------------|-------------------------------|-----------------|
| 2009        | 97.9%           | 2017                          | 98.4%           |
| 2010        | 97.8%           | 2018                          | 98.3%           |
| 2011        | 97.9%           | 2019                          | 98.0%           |
| 2012        | 98.2%           | 2020                          | 97.6%           |
| 2013        | 98.4%           | 2021                          | 96.4%           |
| 2014        | 97.4%           | 2022                          | 96.9%           |
| 2015        | 98.4%           | 2023 (estimated)              | 97.6%           |
| 2016        | 98.5%           | 2024 (estimated) <sup>1</sup> | 97.6%           |

<sup>1</sup> In FY 2024, each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately \$0.5 million, and each penny on the tax rate yields a revenue change of \$1.5 million.

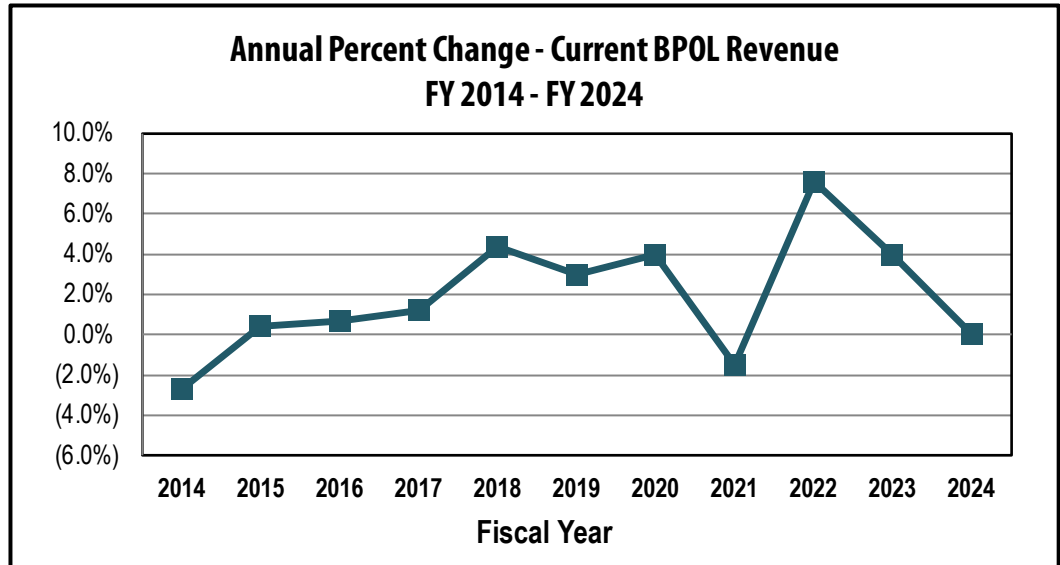
## Business, Professional and Occupational License Tax

### BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$184,346,267  | \$180,810,000   | \$191,720,120   | \$191,720,120      | \$0                  | 0.0%           |

The FY 2024 Advertised Budget Plan estimate for Business, Professional, and Occupational License Taxes (BPOL) of \$191,720,120 reflects no change from the *FY 2023 Revised Budget Plan*. As shown in the following chart, FY 2014 BPOL receipts decreased 2.7 percent primarily due to lower federal government procurement spending. Due to anemic job growth, BPOL receipts were flat in FY 2015, increasing only 0.4 percent over FY 2014. BPOL receipts increased 0.7 percent in FY 2016 and 1.2 percent in FY 2017 as job growth resumed. FY 2018 receipts increased 4.4 percent over the FY 2017 level, which was the strongest growth rate since FY 2011, followed by an increase of 3.0 percent in FY 2019 and 4.0 percent in FY 2020. FY 2021 BPOL revenue was expected to decrease 5.4 percent due to the negative impact of the pandemic on economic activity in the County. However, actual FY 2021 BPOL collections decreased less than expected and ended the year only 1.5 percent below the FY 2020 level. FY 2022 BPOL receipts rebounded strongly, increasing 7.6 percent, as they were positively impacted by the reopening of the economy during calendar year 2021, and by the significant support of federal government stimulus. In FY 2022, the combined Consultant and Business Service Occupations categories, which represent almost 44 percent of total BPOL receipts, increased 5.2 percent over the FY 2021 level. The Retail category, which represents over 18 percent of total BPOL receipts, increased 17.8 percent after decreasing 10.7 percent in FY 2021. Also heavily impacted by the pandemic disruption in FY 2021, the Hotel/Motel category increased 62.5 percent in FY 2022 and the Amusements category brought in five times more BPOL tax revenue compared to FY 2021.

## General Fund Revenue Overview



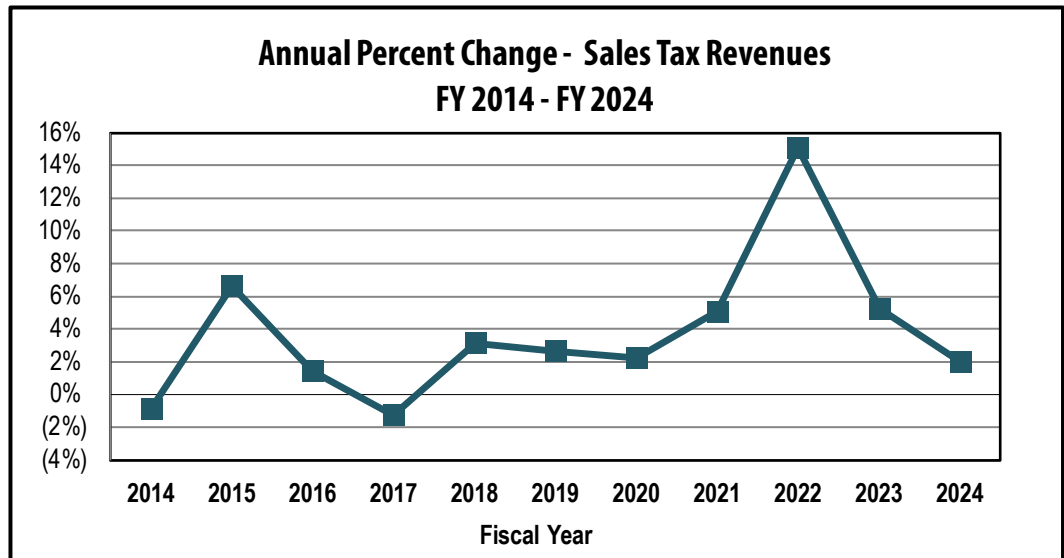
Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, there is limited actual data available throughout the fiscal year. Based on actual FY 2022 receipts and an econometric model using calendar year Sales Tax receipts and employment as predictors, the FY 2023 BPOL estimate was increased by \$10.9 million during the fall 2022 revenue review, reflecting an increase of 4.0 percent over the FY 2022 actual level. Consistent with model projections and based on the expectation that the economy will slow, BPOL revenue is expected to remain flat in FY 2024.

### Local Sales Tax

| LOCAL SALES TAX |                 |                 |                    |                      |                |
|-----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| FY 2022 Actual  | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
| \$231,087,296   | \$224,228,339   | \$242,989,782   | \$247,849,578      | \$4,859,796          | 2.0%           |

The FY 2024 Advertised Budget Plan estimate for Sales Tax receipts of \$247,849,578 reflects an increase of \$4,859,796 or 2.0 percent over the *FY 2023 Revised Budget Plan*. The following chart illustrates that the level of Sales Tax receipts has varied with economic conditions.

# General Fund Revenue Overview



Total FY 2014 Sales Tax receipts were down 0.9 percent, the first decline in four years. The decline was primarily due to the severe winter weather, as well as federal sequestration and refunds for prior year's receipts totaling \$2.0 million. After rebounding a strong 6.6 percent in FY 2015, Sales Tax receipts in FY 2016 grew a modest 1.4 percent. Growth would have been weaker absent a transfer of \$2.2 million that the County received in FY 2016 as the result of a state audit. FY 2017 receipts ended the fiscal year 1.2 percent down from FY 2016. The decline was primarily due to a \$2.5 million refund during the year and the \$2.2 million audit increase received in FY 2016, which made the annual comparison less favorable. FY 2018 collections increased 3.1 percent, followed by a 2.7 percent increase in FY 2019. In FY 2020, Sales tax revenue was significantly higher through March 2020 primarily as a result of a new law enacted by the Virginia General Assembly as of July 1, 2019 requiring the collection of state and local sales taxes from remote internet sellers in response to the provisions of the U.S. Supreme Court decisions in the South Dakota v. Wayfair, Inc. case. However, due to store closures and economic disruption as a result of the COVID-19 pandemic, FY 2020 receipts fell sharply at the end of the fiscal year. Overall, FY 2020 collections were only 2.2 percent higher than the FY 2019 level. Staff had originally anticipated that FY 2021 Sales Tax revenue would fall considerably due to business breakdowns and the economic recession, but receipts held up well, in large part due to a pandemic-related shift toward online spending, and actual FY 2021 collections increased 5.1 percent over the FY 2020 level. The FY 2022 Sales Tax revenue increased a strong 15.1 percent primarily as a result of federal stimulus and as consumers continued spending more on goods rather than services. During the fall 2022 revenue review, the FY 2023 estimate was increased a total of \$18.8 million based on actual FY 2022 collections and year-to-date receipts, representing growth of 5.2 percent. As the economic boost from the federal COVID stimulus begins to wane, Sales Tax collections are expected to slow in FY 2023 relative to the previous year's growth rate. Through February, FY 2023 Sales Tax receipts are up 5.7 percent. Staff will continue to closely monitor consumer confidence and spending and any necessary adjustments to the current estimate will be included as part of the *FY 2023 Third Quarter Review*. Consistent with econometric model projections, Sales Tax receipts in FY 2024 are projected to rise 2.0 percent over the FY 2023 estimate.

## Recordation/Deed of Conveyance Taxes

### RECORDATION/DEED OF CONVEYANCE TAXES

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$46,480,941   | \$38,264,711    | \$27,223,750    | \$27,632,106       | \$408,356            | 1.5%           |

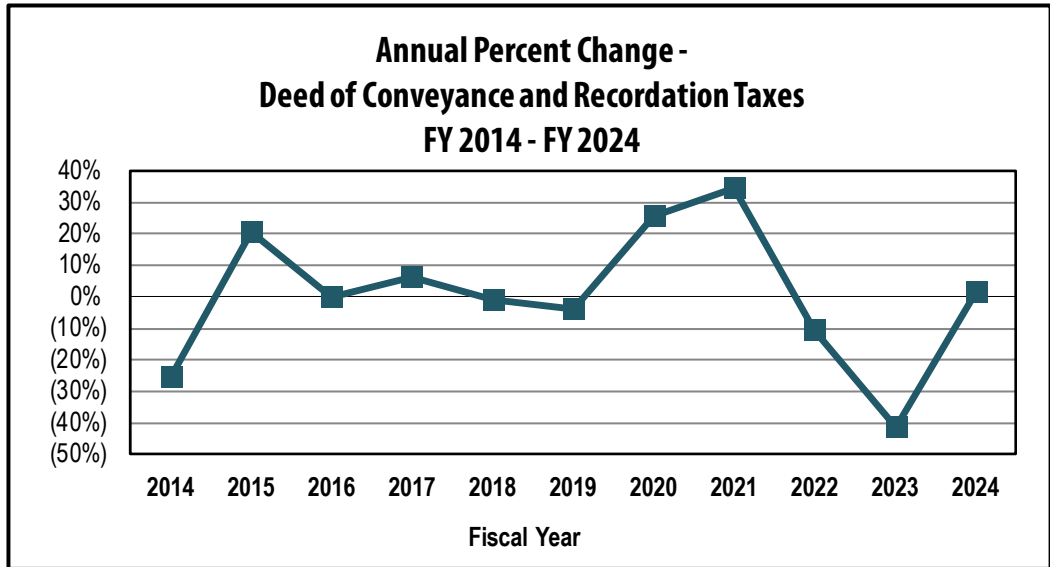
The FY 2024 Advertised Budget Plan estimate for Recordation and Deed of Conveyance Taxes of \$27,632,106 reflects an increase of \$408,356, or 1.5 percent, over the FY 2023 Revised Budget Plan. The FY 2024 estimate is comprised of \$20,728,999 in Recordation Tax revenues and \$6,903,107 in Deed of Conveyance Tax revenues. Recordation and Deed of Conveyance Taxes are levied in association with the sale or transfer of real property located in the County. Recordation Taxes are also levied when mortgages on property located in the County are refinanced, making Recordation Tax revenues more sensitive to interest rate fluctuations than Deed of Conveyance Taxes. Home values and interest rate projections are used in an econometric model that assists in developing estimates for these categories.

Fairfax County's Deed of Conveyance Tax is assessed at a rate of \$0.05 per \$100. Local Recordation Taxes are set at one-third the State's Tax rate. From September 2004 through FY 2012, the State Recordation Tax was \$0.25 per \$100 of value. The rate was lowered on mortgage refinancing transactions to \$0.18 per \$100 of value effective July 1, 2012; however, all refinancing transactions are now taxable, whereas previously refinancing with the same lender was exempt from the tax. The State Recordation Tax rate on home purchases was not reduced and remained at \$0.25 per \$100. Therefore, as of FY 2013, the County's Recordation Tax rate on home purchases is \$0.0833 per \$100 of value, while the tax rate on mortgage refinancing is \$0.06 per \$100 of value.

As shown on the following chart, FY 2014 receipts declined a combined 25.4 percent due to a decline in mortgage refinancing as a result of higher interest rates, as well as a decline in the number of home sales. After increasing a strong 20.5 percent in FY 2015, receipts in FY 2016 remained level. FY 2017 collections grew 6.4 percent over the FY 2016 level. As a result of increasing mortgage interest rates and declining volume of mortgage refinancing activity, FY 2018 receipts were down a combined 0.7 percent; FY 2019 collections decreased another 3.9 percent. Due to historically low mortgage interest rates, which spurred a significant increase in refinancing activity, the combined receipts increased 25.8 percent in FY 2020 and another 34.4 percent in FY 2021. However, FY 2022 combined receipts declined 10.5 percent as mortgage interest rates increased substantially during the second half of the fiscal year. Through the first several months of FY 2023, receipts are down 38.0 percent because of significantly lower refinancing activity and fewer home sales. During the fall 2022 revenue review, the FY 2023 estimate was decreased by \$11.0 million, reflecting a decline of 41.4 percent from the FY 2022 level. FY 2024 receipts are projected to increase 1.5 percent.



# General Fund Revenue Overview

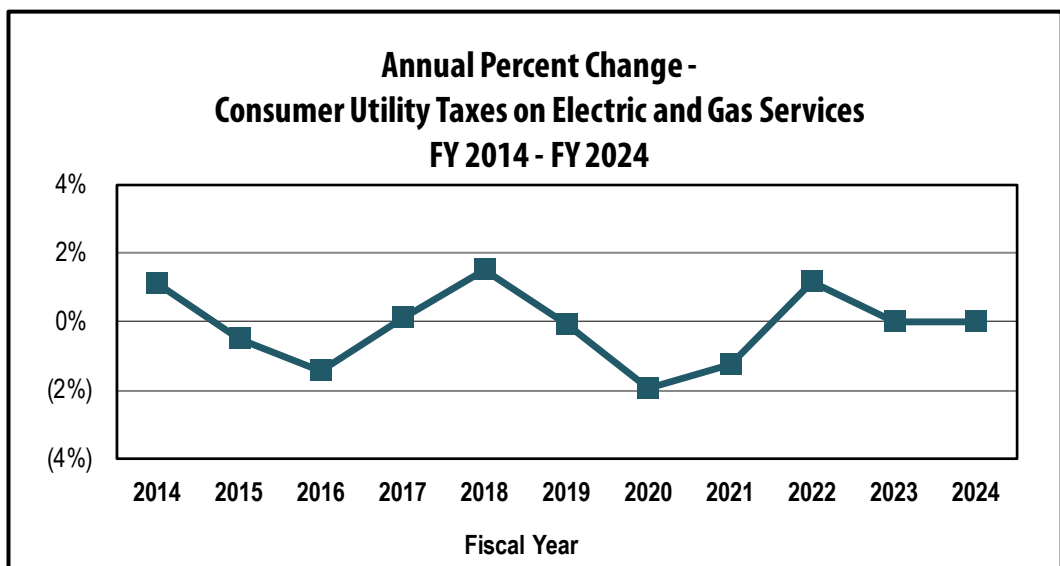


## Consumer Utility Taxes

### CONSUMER UTILITY TAXES - GAS AND ELECTRIC

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$44,880,523   | \$44,374,901    | \$44,880,523    | \$44,880,523       | \$0                  | 0.0%           |

The FY 2024 Advertised Budget Plan estimate for Consumer Utility Taxes on gas and electric services of \$44,880,523 reflects no change from the FY 2023 Revised Budget Plan. The FY 2024 estimate is comprised of \$35,456,157 in taxes on electric service and \$9,424,366 in taxes on gas service. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity and gas services.



# General Fund Revenue Overview

Revenues from Consumer Utility Taxes on gas and electric services from FY 2014 to FY 2019 declined at an average annual rate of just 0.1 percent. FY 2020 collections decreased 2.0 percent compared to FY 2019 likely due to COVID-19 related business closures. In FY 2021, collections decreased another 1.3 percent. Growth resumed in FY 2022, when receipts increased 1.1 percent. No growth is projected in FY 2023 and FY 2024.

Tax rates by customer class are shown in the following table.

## Consumer Utility Taxes on Electricity and Natural Gas

| Electricity                   |                             | Natural Gas                         |                             |
|-------------------------------|-----------------------------|-------------------------------------|-----------------------------|
| Electric Power Customer Class | Monthly Tax FY 2001-FY 2024 | Natural Gas Customer Class          | Monthly Tax FY 2001-FY 2024 |
| <b>Residential</b>            | \$0.00605 per kWh           | <b>Residential</b>                  | \$0.05259 per CCF           |
| Minimum                       | +\$0.56 per bill            | Minimum                             | +\$0.56 per bill            |
| Maximum                       | \$4.00 per bill             | Maximum                             | \$4.00 per bill             |
| <b>Master Metered</b>         |                             | <b>Master Metered</b>               |                             |
| <b>Apartments</b>             | \$0.00323 per kWh           | <b>Apartments</b>                   | \$0.01192 per CCF           |
| Minimum                       | +\$0.56 / dwelling unit     | Minimum                             | +\$0.56 / dwelling unit     |
| Maximum                       | \$4.00 / dwelling unit      | Maximum                             | \$4.00 / dwelling unit      |
| <b>Commercial</b>             | \$0.00594 per kWh           | <b>Nonresidential</b>               | \$0.04794 per CCF           |
| Minimum                       | + \$1.15 per bill           | Minimum                             | + \$0.845 per bill          |
| Maximum                       | \$1,000 per bill            | Maximum                             | \$300 per bill              |
| <b>Industrial</b>             | \$0.00707 per kWh           | <b>Nonresidential Interruptible</b> | \$0.00563 per CCF           |
| Minimum                       | +\$1.15 per bill            | Minimum                             | +\$4.50 per meter           |
| Maximum                       | \$1,000 per bill            | Maximum                             | \$300 per meter             |

## Vehicle Registration License Fee

### VEHICLE REGISTRATION LICENSE FEE

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$26,806,828   | \$26,813,573    | \$26,813,573    | \$26,813,573       | \$0                  | 0.0%           |

The FY 2024 Advertised Budget Plan estimate for Vehicle Registration Fee revenue of \$26,813,573 reflects no change compared to the *FY 2023 Revised Budget Plan*. Fairfax County levies the fee at \$33 for passenger vehicles that weigh 4,000 pounds or less and \$38 on passenger vehicles that weigh more than 4,000 pounds. In addition, fees are \$18 for motorcycles and \$25 for buses used for transportation to and from church. The County does not require the display of a decal on the vehicle. No adjustments were made to the FY 2023 estimate during the fall 2022 revenue review based on year-to-date collection trends. Payment of Vehicle Registration License Fees is linked to the payment of Personal Property Taxes on October 5 each year. Vehicles owned by disabled veterans, members of volunteer fire departments and auxiliary police officers are exempt from the fee.

## Transient Occupancy Tax

### TRANSIENT OCCUPANCY TAX

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$15,652,745   | \$14,624,050    | \$18,558,548    | \$20,414,403       | \$1,855,855          | 10.0%          |

The FY 2024 Advertised Budget Plan estimate for Transient Occupancy Tax of \$20,414,403 reflects an increase of \$1,855,855 or 10.0 percent over the *FY 2023 Revised Budget Plan*. Transient Occupancy Taxes are charged as part of a hotel bill and remitted by the hotel to the County. The Transient Occupancy Tax has been levied at 4 percent since the Virginia General Assembly permitted the Board of Supervisors to levy an additional 2.0 percent Transient Occupancy Tax in FY 2005. A portion, 25 percent, of the additional 2.0 percent must be appropriated to a nonprofit convention and visitors' bureau located in the County. The remaining 75 percent must be used by the County to promote tourism. It should be noted that based on legislation enacted during the 2020 General Assembly session, the County was granted additional taxing authority, which could provide new revenue options. The legislation removed the rate ceiling for the Transient Occupancy Tax rate. Rates between 2 and 5 percent are required to be earmarked for tourism promotion, but there is no restriction on the use of funds at a tax rate above 5 percent.

During FY 2014, business travel was reported to have been down in the region due to federal spending reductions and Transient Occupancy Tax revenue declined. After rising a robust 9.3 percent in FY 2015, Transient Occupancy receipts increased 2.3 percent in FY 2016. FY 2017 collections increased a strong 6.6 percent, partially due to the Presidential Inauguration in January 2017. FY 2018 receipts were down 2.0 percent, the first decline since FY 2014. FY 2019 collections increased 3.6 percent. Actual FY 2020 receipts declined 31.2 percent due to the impact of the COVID-19 pandemic, followed by another decline of 57.9 percent in FY 2021. FY 2022 collections partially recovered and increased 135.8 percent compared to FY 2021. However, the FY 2022 level was still well below the pre-pandemic collections, as business travel is yet to fully recover. As part of the fall 2022 revenue review, the FY 2023 estimate was increased by \$3.9 million based on actual FY 2022 receipts and year-to-date collection trends. The FY 2024 estimate assumes an increase of 10.0 percent based on the expectation that hotel occupancy will continue to recover.

## Cigarette Tax

### CIGARETTE TAX

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$4,689,566    | \$4,486,920     | \$4,486,920     | \$4,262,574        | (\$224,346)          | (5.0%)         |

The FY 2024 Advertised Budget Plan estimate for Cigarette Tax of \$4,262,574 reflects a decrease of \$224,346 or 5.0 percent from the *FY 2023 Revised Budget Plan*. Fairfax County's tax rate is 30 cents per pack. It should be noted that new legislation enacted during the 2020 General Assembly authorized all counties in Virginia to impose cigarette taxes at a rate not to exceed 40 cents per pack. This authority took effect on July 1, 2021.

# General Fund Revenue Overview

Cigarette Tax receipts have been down for ten consecutive years, decreasing 5.2 percent in FY 2022. No adjustments were made to the FY 2023 estimate during the fall 2022 revenue review based on year-to-date collection trends. FY 2024 Cigarette Tax receipts are anticipated to decline 5.0 percent.

## Permits, Fees and Regulatory Licenses

### PERMITS, FEES AND REGULATORY LICENSES

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$59,606,580   | \$10,768,187    | \$9,404,120     | \$9,835,922        | \$431,802            | 4.6%           |

The FY 2024 Advertised Budget Plan estimate for Permits, Fees, and Regulatory Licenses of \$9,835,922 reflects an increase of \$431,802 or 4.6 percent over the *FY 2023 Revised Budget Plan*. The net increase is mainly due to a projected increase in Fire Marshal Code Permit revenue.

It should be noted that all revenues of Agency 31, Land Development Services, were transferred to the new Fund 40200, Land Development Services (LDS) in FY 2023. The LDS fee revenue for building permits, site plans, and inspection services made up almost 85 percent of the Permits, Fees, and Regulatory Licenses category in FY 2022.

The *FY 2023 Revised Budget Plan* estimate for Permits, Fees, and Regulatory Licenses of \$9,404,120 reflects a net decrease of \$1.4 million, or 12.7 percent, from the FY 2023 Adopted Budget Plan estimate. Fire Marshal Fee revenue estimate was decreased by \$0.4 million, and the estimate for Fire Prevention Code Permit revenue was reduced by \$0.8 million based on actual FY 2022 receipts and collection trends through December 2022.

## Fines and Forfeitures

### FINES AND FORFEITURES

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$7,202,177    | \$8,166,007     | \$7,275,494     | \$7,476,019        | \$200,525            | 2.8%           |

The FY 2024 Advertised Budget Plan estimate for Fines and Forfeitures of \$7,476,019 reflects an increase of \$200,525 or 2.8 percent over the *FY 2023 Revised Budget Plan*. The projected increase is based on the anticipation that a number of revenue categories, which were impacted during the COVID-19 pandemic, would recover in FY 2024.

The FY 2023 estimate for Fines and Forfeitures was decreased a net \$0.9 million during the fall 2022 revenue review. General District Court Fines revenue estimate was decreased by \$0.7 million to the same level collected in FY 2022. Parking Violations revenue was down 21.8 percent through December and the revised FY 2023 estimate was decreased by \$0.3 million. In addition, several other Fines and Forfeitures revenue categories have not yet fully recovered from the pandemic impact and were adjusted as part of the *FY 2023 Revised Budget Plan*.

## Investment Interest

### INVESTMENT INTEREST

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$17,186,790   | \$20,336,478    | \$64,480,792    | \$113,501,922      | \$49,021,130         | 76.0%          |

The FY 2024 Advertised Budget Plan estimate for Investment Interest of \$113,501,922 reflects an increase of \$49,021,130 or 76.0 percent over the *FY 2023 Revised Budget Plan*. Revenue from this category is a function of the amount invested, the prevailing interest rates earned on investments, and the percentage of the total pooled investment portfolio attributable to the General Fund.

Revenue from Interest on Investments is highly dependent on Federal Reserve actions. The federal funds rate remained unchanged from the end of 2008 to December 2015. During this period, it was set at 0.0 to 0.25 percent, its lowest in history, “to promote the resumption of sustainable economic growth” in the wake of the Great Recession. As a result, the Investment Interest revenue trended down for several years and dropped to as little as \$10.7 million in FY 2015, with an average annual yield of 0.43 percent.

In December 2015, the Federal Reserve raised the target range for the federal funds rate by a quarter-percentage point for the first time in almost a decade as policy makers cited the improved labor market conditions and the solid pace of economic activity. As a result, FY 2016 Interest on Investments increased \$5.5 million to \$16.2 million at an annual yield of 0.66 percent. The Fed raised the interest rate again in December 2016 and continued raising it at a gradual pace throughout 2017. FY 2017 revenue was \$27.5 million at an average annual yield of 1.14 percent. The FY 2018 Interest on Investments revenue was \$41.4 million with an annual yield of 1.61 percent. The federal funds rate was increased four times throughout 2018 and FY 2019 revenue was \$69.0 million at an average annual yield of 2.53 percent. The Federal Reserve was expected to continue raising rates throughout 2019; however, in July, September, and October 2019, it reduced the rate by quarter percentage point at each meeting, bringing it to 1.50-1.75 percent range. Based on the actions of the Fed, the FY 2020 revenue was \$64.1 million with a yield of 2.14 percent.

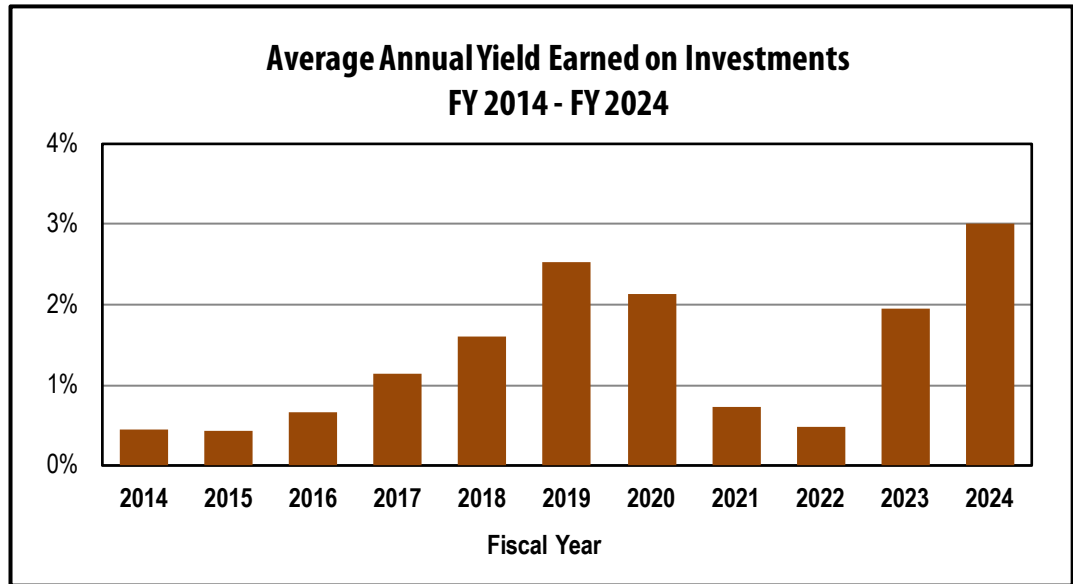
In the face of the coronavirus crisis, the Federal Reserve implemented two emergency rate cuts in the beginning of March 2020 and took the benchmark interest rate to near zero. To prop the U.S. economy from the fallout of the pandemic, the Fed also announced numerous steps to ensure that banks would keep lending to businesses. The Fed’s actions negatively impacted the earnings that the County generated on its portfolio investments. General Fund Investment Interest revenue in FY 2021 declined by \$41.1 million, or 64.2 percent, from the FY 2020 level and the average yield was 0.72 percent. FY 2022 revenue declined another 25.1 percent and was \$17.2 million with an average yield of just 0.48 percent.

In 2022, the Fed pivoted toward tighter monetary policy in the face of persistently high inflation and tight labor market. It raised the Fed funds rate at an unprecedented pace, increasing it by nearly five percentage points. The latest rate increase of 25 basis points in February 2023 moved the rate to a 4.50-4.75 percent range. As a result of these actions, the County expects to generate substantially higher Investment Interest earnings on its portfolio investments. The FY 2023 estimate of \$64.5 million reflects an increase of \$47.3 million over the FY 2022 level based on a projected average yield of 1.95 percent. Any necessary adjustments to the FY 2023 projected average yield and revenue will be included in the *FY 2023 Third Quarter Review*. The Fed has signaled that it is on track to raise rates past 5 percent in calendar year 2023. The projected FY 2024 Investment Interest

# General Fund Revenue Overview

revenue of \$113.5 million assumes an average annual yield of 3.00 percent and a General Fund percentage net of administrative fees of 80.0 percent. All available resources are pooled for investment purposes and the net interest earned is distributed among the various County funds, based on the average dollars invested from each fund as a percentage of the total pooled investment.

The following table shows the yield earned on investments since FY 2014.



## Charges for Services

### CHARGES FOR SERVICES

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$53,280,388   | \$58,506,226    | \$59,083,001    | \$63,309,540       | \$4,226,539          | 7.2%           |

The FY 2024 Advertised Budget Plan estimate for Charges for Services revenue of \$63,309,540 reflects an increase of \$4,226,539 or 7.2 percent over the *FY 2023 Revised Budget Plan*. This increase is primarily the result of projected increases in School-Age Child Care (SACC) revenues and Emergency Medical Services (EMS) Transport fee revenue.

SACC fees of \$25.0 million comprise 40 percent of the total Charges for Services category. In FY 2024, SACC revenue is projected to grow \$1.2 million over the FY 2023 estimate.

In addition, as a result of a review of County fees and charges, EMS transport rates are recommended to be adjusted in FY 2024. The current rates have not been adjusted since July 1, 2014 (FY 2015). Recently, Arlington, Alexandria, and Washington DC increased their EMS rates. Basic Life Support (BLS) transport is recommended to increase from \$500 to \$750; Advance Life Support 1 (ALS-1) transport from \$650 to \$950; Advance Life Support 2 (ALS-2) transport from \$800 to \$1,175; and the current charge of \$12 per mile transported is recommended to increase to \$18 per mile transported. It should be noted that 97 percent of EMS Transport fees are paid by insurance companies, and Fairfax County continues to have a compassionate billing policy. The proposed EMS Transport fee increases are estimated to generate an additional \$2.0 million in FY 2024.

# General Fund Revenue Overview

During the fall 2022 revenue review, the FY 2023 estimate for Charges for Services was increased a net \$0.6 million. The Emergency Medical Services (EMS) Transport fees revenue estimate was increased by \$1.4 million based on actual FY 2022 receipts and year-to-date collection trends. Partially offsetting this increase is a decrease of \$1.2 million in projected County Clerk fees based on collection trends.

## Recovered Costs/Other Revenue

### RECOVERED COSTS / OTHER REVENUE

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$16,946,207   | \$17,014,267    | \$17,497,470    | \$17,419,244       | (\$78,226)           | (0.4%)         |

The FY 2024 Advertised Budget Plan estimate for Recovered Costs/Other Revenue of \$17,419,244 reflects a decrease of \$78,226 or 0.4 percent from the FY 2023 Revised Budget Plan. The slight decrease is primarily associated with the projected billings for the City of Fairfax Shared Governmental Expenses reimbursement in FY 2024

During the fall 2022 revenue review, the estimate for Recovered Costs/Other Revenue was increased a net \$0.5 million over the FY 2023 Adopted Budget Plan estimate. The increase was due to adjusting the estimate for the City of Fairfax Shared Governmental Expenses reimbursement as a result of the reconciliation of the City's share of expenses based on actual utilization and expenses during FY 2022. Projected revenue associated with recovered costs for operating the Adult Detention Center was reduced by \$0.1 million as a result of lower inmate population.

## Revenue from the Commonwealth/Federal Government

### REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT<sup>1</sup>

| FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | Increase/ (Decrease) | Percent Change |
|----------------|-----------------|-----------------|--------------------|----------------------|----------------|
| \$255,348,721  | \$143,932,164   | \$150,269,271   | \$155,300,858      | \$5,031,587          | 3.3%           |

<sup>1</sup> Excludes Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998. See the "Personal Property Tax - Current" heading in this section.

The FY 2024 Advertised Budget Plan estimate for Revenue from the Commonwealth and Federal Government of \$155,300,858 reflects an increase of \$5,031,587 or 3.3 percent over the FY 2023 Revised Budget Plan. The increase is primarily associated with projected increases in HB 599 funding and Compensation Board state reimbursements for constitutional officers and their employees and state supported local employees, based on a 5 percent compensation increase, effective July 1, 2023.

The FY 2023 Revised Budget Plan estimate for Revenue from the Commonwealth and Federal Government was increased by \$6.4 million over the FY 2023 Adopted Budget Plan estimate as a result of adjustments made during the FY 2022 Carryover Review. Typically, revenue adjustments based on the adopted state budget are considered as part of the Add-on package for inclusion in the County's adopted budget. The General Assembly adjourned in March 2022 without completing the

## General Fund Revenue Overview

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state budget for the new biennium. Later, it reconvened in a Special Session and a conference report was approved in early June 2022. Based on these state budget actions, there is a projected increase for HB 599 funding (State Aid to Localities with Police Departments) of \$2.6 million, as well as projected increases in Compensation Board state reimbursements for constitutional officers and their employees, based on a 5 percent compensation increase, effective August 1, 2022.

It should be noted that the actual FY 2022 revenue of \$255.3 million shown in the table above reflects one-time revenue of \$111 million, which the County received as federal stimulus from the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds.



# General Fund Disbursement Overview



## FY 2024

Advertised Budget Plan



# General Fund Disbursement Overview

## Summary of General Fund Direct Expenditures

| Category                         | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|----------------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------|--------------------------|
| <b>Expenditures</b>              |                        |                             |                             |                                |                        |                          |
| Personnel Services               | \$886,661,207          | \$986,117,862               | \$983,507,734               | \$1,036,203,628                | \$52,695,894           | 5.36%                    |
| Operating Expenses               | 402,057,540            | 361,080,754                 | 630,223,023                 | 383,300,336                    | (246,922,687)          | (39.18%)                 |
| Recovered Costs                  | (33,212,452)           | (35,473,878)                | (37,092,794)                | (37,051,004)                   | 41,790                 | (0.11%)                  |
| Capital Equipment                | 4,428,869              | 631,600                     | 5,185,816                   | 631,600                        | (4,554,216)            | (87.82%)                 |
| Fringe Benefits                  | 394,029,794            | 437,837,616                 | 438,480,837                 | 476,474,417                    | 37,993,580             | 8.66%                    |
| <b>Total Direct Expenditures</b> | <b>\$1,653,964,958</b> | <b>\$1,750,193,954</b>      | <b>\$2,020,304,616</b>      | <b>\$1,859,558,977</b>         | <b>(\$160,745,639)</b> | <b>(7.96%)</b>           |
| <b>Positions</b>                 |                        |                             |                             |                                |                        |                          |
| Positions                        | 10,792                 | 10,561                      | 10,591                      | 10,598                         | 7                      | 0.07%                    |
| Full-Time Equivalents            | 10,667.95              | 10,436.05                   | 10,477.20                   | 10,483.45                      | 6.25                   | 0.06%                    |

Details of program and staffing adjustments are provided in the individual agency narratives in Volume 1. Major changes are summarized by category in the narrative description. Additional information is provided in the *Financial, Statistical and Summary Tables* section of this Overview volume.

The FY 2024 Advertised Budget Plan direct expenditure level of \$1,859,558,977 represents a decrease of \$160,745,639, or 7.96 percent, from the FY 2023 Revised Budget Plan direct expenditure level of \$2,020,304,616. The FY 2024 funding level reflects an increase of \$109,365,023, or 6.25 percent, over the FY 2023 Adopted Budget Plan direct expenditure level of \$1,750,193,954.

## Personnel Services

In FY 2024, funding for Personnel Services totals \$1,036,203,628, an increase of \$52,695,894, or 5.36 percent, over the FY 2023 Revised Budget Plan funding level of \$983,507,734. Personnel Services increased \$50,085,766, or 5.08 percent, over the FY 2023 Adopted Budget Plan funding level of \$986,117,862. The net FY 2024 General Fund agency positions represent an increase of 37/47.4 FTE positions over the FY 2023 Adopted Budget Plan. For agency-level detail, the FY 2024 Advertised Personnel Services by Agency chart in the Overview Volume under the *Financial, Statistical and Summary Tables* tab breaks out Personnel Services funding by each agency. The changes for each category of Personnel Services expenditures are provided as follows:

**Regular Salaries** funding (net of Position Turnover) of \$939,556,677 reflects an increase of \$46,011,928, or 5.15 percent, over the FY 2023 Adopted Budget Plan. This increase primarily reflects funding for a 2.00 percent market rate adjustment (MRA) for all employees; performance-based and longevity increases for non-uniformed merit employees, both effective July 2023; merit and longevity increases for uniformed employees awarded on the employees' anniversary dates; and employee retention and recruitment efforts that will reduce pay compression and align the County's pay structures with the market based on benchmark data.

**Limited-Term** position funding (temporary and non-merit benefits-eligible employees) reflects an increase of \$1,450,384, or 5.79 percent, over the FY 2023 Adopted Budget Plan. This increase primarily reflects funding for a 2.00 percent market rate adjustment for all employees.

**Shift Differential** funding reflects an increase of \$36,108, or 0.79 percent, over the FY 2023 Adopted Budget Plan, primarily due to efforts to align the County's shift differential premium pay with the market based on benchmark data.

## General Fund Disbursement Overview

**Overtime Pay** funding reflects an increase of \$2,587,346, or 4.11 percent, over the FY 2023 Adopted Budget Plan primarily due to compensation adjustments in Public Safety agencies, effective July 2023.

**Position Adjustments** in the FY 2024 Advertised Budget Plan reflect a net increase of 7/6.25 FTE General Fund positions from the FY 2023 Revised Budget Plan, as detailed below. It should be noted that position movements between General Fund agencies are not included in the narrative.

- An increase of 3/3.0 FTE positions in the Office of the County Executive to support the implementation of the Community-Wide Energy and Climate Action Plan (CECAP).
- An increase of 2/2.0 FTE positions in the Office of Elections due to increases in absentee voting and advancements in voting equipment and technology.
- An increase of 1/1.0 position in the Department of Economic Initiatives to establish a deputy director position.
- An increase of 1/1.0 position in the Department of Housing and Community Development to support manufactured housing initiatives.
- An increase of 1/1.0 position in the Department of Family Services to support services for the elderly residents of the housing authority's senior communities.
- An increase of 3/2.25 positions in the Department of Neighborhood and Community Services to support the expanded Springfield Center Without Walls.
- An increase of 1/1.0 position in the Circuit Court to support increased demand on probate clerks.
- An increase of 4/4.0 positions in the Police Department to provide additional financial resources staffing based on workload requirements, to support the One Fairfax initiative, and to provide crisis intervention and referral services in the Victim Services Division.
- An increase of 1/1.0 position in the Department of Emergency Management and Security to support the Regional Preparedness System.
- A decrease of 10/10.0 positions as a result of reviews of potential positions for reduction from multiple agencies, including the Department of Cable and Consumer Services, Department of Public Works and Environmental Services Business Planning and Support, Department of Planning and Development, Department of Transportation, Park Authority, Department of Information Technology, and Health Department.

## Fringe Benefits

In FY 2024, funding for Fringe Benefits totals \$476,474,417, an increase of \$37,993,580, or 8.66 percent, over the FY 2023 Revised Budget Plan level of \$438,480,837, and an increase of \$38,636,801, or 8.82 percent, over the FY 2023 Adopted Budget Plan level of \$437,837,616. The increase over the FY 2023 Adopted Budget Plan is summarized as follows.

- An increase of \$16,991,962 reflects the impact of employee compensation adjustments, including a 2.00 percent market rate adjustment (MRA) for all employees; performance-based and longevity increases for non-uniformed merit employees, both effective July 2023; merit and

## General Fund Disbursement Overview

longevity increases for uniformed employees awarded on the employees' anniversary dates; and employee retention and recruitment efforts that will reduce pay compression and align the County's pay structures with the market based on benchmark data. These increases impact Social Security and Retirement.

- An increase of \$1,961,008 in Fringe Benefits is based on funding for new positions added in FY 2024 and funding required for the full-year impact of positions added in FY 2023. This increase impacts Health, Dental and Life Insurance, Social Security, and Retirement.
- A net increase of \$19,853,847 in Retirement is due to increases in employer contribution rates based on the actuarial valuation, partially offset by year-to-date FY 2023 experience.
- A net increase of \$4,210,866 in Health Insurance premiums is due to projected premium increase of 5.0 percent for all health insurance plans, effective January 1, 2024, and the full-year impact of January 2023 premium increases, partially offset by year-to-date FY 2023 experience.
- A net increase of \$490,779 in Group Life Insurance reflects the impact of contracted premium increases, partially offset by year-to-date FY 2023 experience.
- A net decrease of \$4,871,661 is associated with net savings based on year-to-date FY 2023 experience, primarily in Social Security and Medicare (FICA).

## Operating Expenses

In FY 2024, Operating Expenses total \$383,300,336, a decrease of \$246,922,687, or 39.18 percent, from the *FY 2023 Revised Budget Plan* funding level of \$630,223,023. Operating Expenses increased by \$22,219,582, or 6.15 percent, over the FY 2023 Adopted Budget Plan funding level of \$361,080,754. Major adjustments from the FY 2023 Adopted Budget Plan are summarized below. It should be noted that transfers between General Fund agencies are not included in the following narrative.

- A net increase of \$305,731 in the Office of the County Executive is primarily associated with training efforts associated with the One Fairfax initiative and expenses related to the County's collective bargaining initiative.
- A net increase of \$4,331,396 in the Facilities Management Department is primarily associated with utilities requirements based on rising utility rates; lease requirements; utility, custodial, repair/maintenance, and landscaping associated with new or expanded facilities; and landscaping services associated with the discontinuation of the Sheriff's Office's Community Labor Force program in September 2022.
- An increase of \$723,000 in the Office of Capital Facilities is to support the projected increased costs for streetlight electricity due to the anticipated rate increases, along with the addition of new streetlights.
- A net increase of \$400,000 in the Department of Tax Administration is associated with increased costs of the Computer Assisted Mass Appraisal System.

## General Fund Disbursement Overview

- A net increase of \$5,325,761 in the Department of Family Services is primarily associated with contract rate increases, support for the Workforce Innovation Skills Hub (WISH) center, and a new behavioral health system navigation program for children and families.
- An increase of \$492,907 in the Health Department is associated with contract rate increases.
- A net increase of \$3,577,423 in the Department of Neighborhood and Community Services is primarily associated with contract rate increases.
- A net increase of \$571,090 in the Department of Emergency Management and Security is primarily associated with maintenance of the Courthouse security system and increases in contracted security services for buildings and facilities throughout the County.
- An increase of \$502,505 in the Department of Animal Sheltering is to provide operating support of the new South County Animal Shelter.
- A net increase of \$4,246,029 in the Department of Housing and Community Development is primarily associated with expenses related to the Patrick Henry Family Shelter, scheduled to open in Fall 2024; support for local non-profits managing homeless shelters; funding to support increases in Real Estate taxes for non-tax-exempt Partnership properties; and maintenance of the Little River Glen senior center.
- A net increase of \$889,443 in the Park Authority is primarily associated with implementation of the agency's social equity plan by maintaining all summer camp program fees at the FY 2023 level, supporting museum operational costs, and opening the Patriot Park North complex.

### Capital Equipment

In FY 2024, Capital Equipment funding for General Fund agencies totals \$631,600, a decrease of \$4,554,216, or 87.82 percent, from the *FY 2023 Revised Budget Plan* funding level of \$5,185,816. Capital Equipment funding remains unchanged from the FY 2023 Adopted Budget Plan funding level of \$631,600.

### Recovered Costs

In FY 2024, Recovered Costs total \$37,051,004, a decrease of \$41,790, or 0.11 percent, from the *FY 2023 Revised Budget Plan* funding level of \$37,092,794; and an increase of \$1,577,126, or 4.45 percent, over the FY 2023 Adopted Budget Plan level of \$35,473,878 primarily associated with recovered costs due to a significant contract rate increase in the FASTRAN Human Services Transportation program.

# General Fund Disbursement Overview

## Summary of General Fund Transfers

The FY 2024 Transfers Out from the General Fund total \$3,189,580,695, an increase of \$165,739,702, or 5.48 percent, over the FY 2023 Adopted Budget Plan Transfers Out of \$3,023,840,993. These transfers support programs and activities that reflect the Board of Supervisors' priorities. Adjustments are summarized in the chart below.

|   | Increase / (Decrease)<br>Over<br>FY 2023 Adopted |
|---|--|
| Fund S10000, Public School Operating                      | \$144,098,951                                    |
| Fund 10010, Revenue Stabilization                         | (3,055,692)                                      |
| Fund 10015, Economic Opportunity Reserve                  | (611,137)  |
| Fund 10030, Contributory Fund                             | 3,555,119  |
| Funds 20000 and 20001, Consolidated Debt Service          | 9,267,427  |
| Fund 30010, General Construction and Contributions        | 738,842  |
| Fund 40040, Fairfax-Falls Church Community Services Board | 6,741,156  |
| Fund 40045, Early Childhood Birth to 5                    | 780,038  |
| Fund 40090, E-911   | 1,843,156  |
| Fund 60000, County Insurance                              | 59,523   |
| Fund 60020, Document Services                             | 348,734  |
| Fund 60030 Technology Infrastructure Services             | 2,900,886  |
| Fund 73030, OPEB Trust                                    | (1,000,000)                                      |
| Fund 83000, Alcohol Safety Action Program                 | 72,699   |
| <b>Total</b>  | <b>\$165,739,702</b>                             |

### Fund S10000, Public School Operating

The FY 2024 General Fund transfer to Fund S10000, Public School Operating, is \$2,419,409,875 an increase of \$144,098,951, or 6.33 percent, over the FY 2023 Adopted Budget Plan transfer of \$2,275,310,924. The greatest share of the County budget is dedicated to Fairfax County Public Schools (FCPS), which underscores that education continues to be the highest priority. The transfer to Public School Operating, the School Construction Fund, and School Debt Service represents 52.19 percent of total General Fund Disbursements.

### Fund 10010, Revenue Stabilization

The FY 2024 General Fund transfer to Fund 10010, Revenue Stabilization, is \$0, a decrease of \$3,055,692 from the FY 2023 Adopted Budget Plan transfer. The FY 2024 Advertised Budget Plan retained interest earnings and the anticipated carryforward of balances from FY 2023, will maintain the fund at its target level of 5.0 percent of General Fund disbursements.

### Fund 10015, Economic Opportunity Reserve

The FY 2024 General Fund transfer to Fund 10015, Economic Opportunity Reserve, is \$0, a decrease of \$611,137 from the FY 2023 Adopted Budget Plan transfer. The FY 2024 Advertised Budget Plan retained interest earnings and the anticipated carryforward of balances from FY 2023, will maintain the fund at its target level of 1.0 percent of General Fund disbursements.

# General Fund Disbursement Overview

## **Fund 10030, Contributory Fund**

The FY 2024 General Fund transfer to Fund 10030, Contributory Fund, is \$19,499,696, an increase of \$3,555,119, or 22.30 percent, over the FY 2023 Adopted Budget Plan transfer of \$15,944,577. The FY 2024 Advertised Budget Plan includes funding adjustments primarily for the Tysons Community Alliance. Other changes are associated with contributions based on legal requirements, per capita calculations, contractual or regional commitments, membership dues, and increased support for arts and cultural activities in the County. More detail on the Contributory Fund is included later in this section.

## **Funds 20000 and 20001, Consolidated Debt Service**

The FY 2024 General Fund transfer to Funds 20000 and 20001, Consolidated Debt Service, is \$342,808,948, an increase of \$9,267,427, or 2.78 percent, over the FY 2023 Adopted Budget Plan transfer of \$333,541,521. The FY 2024 Advertised Budget Plan includes funding adjustments primarily associated with scheduled requirements for existing debt service payments.

## **Fund 30010, General Construction and Contributions**

The FY 2024 General Fund transfer to Fund 30010, General Construction and Contributions, is \$23,435,848, an increase of \$738,842, or 3.26 percent, over the FY 2023 Adopted Budget Plan transfer of \$22,697,006. The FY 2024 Advertised Budget Plan includes funding adjustments attributed to Department of Public Works and Environmental Services (DPWES) maintenance previously supported by the County's Community Labor Force, athletic field maintenance associated with the opening of Patriot Park North, Park Authority's forestry operations and ground maintenance efforts, support for the Wastewater Colchester Contribution, and interest payments on Conservation Bond Deposits. Detailed information can be found in the Fund 30010, General Construction and Contributions, narrative in Volume 2 of the FY 2024 Advertised Budget Plan.

## **Fund 40040, Fairfax-Falls Church Community Services Board**

The FY 2024 General Fund transfer to Fund 40040, Fairfax-Falls Church Community Services Board, is \$171,934,659, an increase of \$6,741,156, or 4.08 percent, over the FY 2023 Adopted Budget Plan transfer of \$165,193,503. The FY 2024 Advertised Budget Plan includes funding adjustments to support employee compensation, including a 2.00 percent market rate adjustment (MRA) for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2023; funding to support employee retention and recruitment efforts that will reduce pay compression and align the County's pay structures with the market based on benchmark data, as well as additional funding to support contract rate adjustments. Detailed information can be found in the Fund 40040, Fairfax-Falls Church Community Services Board, narrative in Volume 2 of the FY 2024 Advertised Budget Plan.

## **Fund 40045, Early Childhood Birth to 5**

The FY 2024 General Fund transfer to Fund 40045, Early Childhood Birth to 5, is \$34,066,151, an increase of \$780,038, or 2.34 percent, over the FY 2023 Adopted Budget Plan transfer of \$33,286,113. The FY 2024 Advertised Budget Plan includes funding adjustments to support employee compensation, including a 2.00 percent market rate adjustment (MRA) for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2023; funding to support employee retention and recruitment efforts that will align the County's pay structures with the market based on benchmark data; as well as contract rate adjustments, additional funding to support fringe benefit increases, and funding realigned from Agency 79, Department of Neighborhood and Community Services (NCS).



## General Fund Disbursement Overview

### **Fund 40090, E-911**

The FY 2024 General Fund transfer to Fund 40090, E-911, is \$12,461,548, an increase of \$1,843,156, or 17.36 percent, over the FY 2023 Adopted Budget Plan transfer of \$10,618,392. The FY 2024 Advertised Budget Plan includes funding adjustments to support employee compensation, including a 2.00 percent market rate adjustment (MRA) for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2023; as well as uniform merit and longevity increases, and additional funding to support employee retention and recruitment efforts that will align the County's pay structures with the market based on benchmark data.

### **Fund 60000, County Insurance**

The FY 2024 General Fund transfer to Fund 60000, County Insurance, is \$24,458,016, an increase of \$59,523, or 0.24 percent, over the FY 2023 Adopted Budget Plan transfer of \$24,398,493. The FY 2024 Advertised Budget Plan includes funding adjustments to support employee compensation, including a 2.00 percent market rate adjustment (MRA) for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2023.

### **Fund 60020, Document Services**

The FY 2024 General Fund transfer to Fund 60020, Document Services, is \$4,400,084, an increase of \$348,734, or 8.61 percent, over the FY 2023 Adopted Budget Plan transfer of \$4,051,350. The FY 2024 Advertised Budget Plan includes funding adjustments primarily to support employee compensation, including a 2.00 percent market rate adjustment (MRA) for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2023, and funding redirected from Agency 70, Department of Information Technology.

### **Fund 73030, OPEB Trust**

The FY 2024 General Fund transfer to Fund 73030, OPEB Trust, is \$1,500,000, a decrease of \$1,000,000, or 40.00 percent, from the FY 2023 Adopted Budget Plan transfer of \$2,500,000. The FY 2024 Advertised Budget Plan includes funding adjustments primarily due to a decrease in the Annual Required Contribution (ARC) based on the actuarial valuation as of July 1, 2022.

### **Fund 83000, Alcohol Safety Action Program**

The FY 2024 General Fund transfer to Fund 83000, Alcohol Safety Action Program, is \$964,324, an increase of \$72,699, or 8.15 percent, over the FY 2023 Adopted Budget Plan transfer of \$891,625. The FY 2024 Advertised Budget Plan includes funding adjustments to support employee compensation, including a 2.00 percent market rate adjustment (MRA) for all employees and performance-based and longevity increases for non-uniformed merit employees, both effective July 2023.

# General Fund Disbursement Overview

## Summary of Contributory Agencies

Fund 10030, Contributory Fund, was established in FY 2001 to reflect General Fund support for agencies or organizations that receive County contributions. FY 2024 contributory funding totals \$19,525,407 and reflects an increase of \$3,555,119 or 22.3 percent over the FY 2023 Adopted Budget Plan funding level of \$15,970,288. The required Transfer-In from the General Fund is \$19,499,696. Individual contributions are described in detail in the narrative of Fund 10030, Contributory Fund, in Volume 2 of the FY 2024 Advertised Budget Plan.

Contributory funding is in compliance with the Board of Supervisors' policy to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit, or quasi-governmental entities for the purpose of promoting the general health and welfare of the community. Since public funds are being appropriated, contributions provided to designated agencies are currently made contingent upon submission and review of quarterly, semiannual, and/or annual reports. This oversight activity includes reporting requirements prescribed by the County Executive, which require designated agencies to accurately describe the level and quality of services provided to County residents. Various County agencies may be tasked with oversight of program reporting requirements. Contributory agencies that do not file reports as requested, may, at the discretion of the County Executive, have payments withheld until appropriate reports are filed and reviewed.

The following chart summarizes the funding for the various contributory organizations.

| Category  | FY 2022 Actual     | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan |
|---|--------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Legislative-Executive Functions/Central Service Agencies:</b>              |                    |                             |                             |                                |
| Dulles Area Transportation Association  | \$15,000           | \$15,000                    | \$15,000                    | \$15,000                       |
| Metropolitan Washington Council of Govts.                                     | 1,240,409          | 1,320,297                   | 1,320,297                   | 1,363,713                      |
| National Association of Counties  | 21,635             | 21,635                      | 21,635                      | 23,066                         |
| Northern Virginia Regional Commission   | 756,917            | 758,966                     | 758,966                     | 747,662                        |
| Northern Virginia Transportation Comm.  | 160,006            | 160,532                     | 160,532                     | 160,796                        |
| Virginia Association of Counties  | 240,141            | 251,324                     | 251,324                     | 245,331                        |
| Washington Airports Task Force  | 50,000             | 50,000                      | 50,000                      | 50,000                         |
| <b>Subtotal Legislative-Executive</b>   | <b>\$2,484,108</b> | <b>\$2,577,754</b>          | <b>\$2,577,754</b>          | <b>\$2,605,568</b>             |
| <b>Public Safety:</b>   |                    |                             |                             |                                |
| NOVARIS   | \$9,577            | \$9,577                     | \$9,577                     | \$9,577                        |
| NVERS   | 10,000             | 10,000                      | 10,000                      | 10,000                         |
| <b>Subtotal Public Safety</b>   | <b>\$19,577</b>    | <b>\$19,577</b>             | <b>\$19,577</b>             | <b>\$19,577</b>                |
| <b>Health and Welfare:</b>  |                    |                             |                             |                                |
| Health Systems Agency of Northern Virginia                                    | \$108,200          | \$108,200                   | \$108,200                   | \$108,200                      |
| Medical Care for Children   | 237,000            | 287,000                     | 287,000                     | 287,000                        |
| Northern Virginia Healthcare Center/<br>Birmingham Green Adult Care Residence | 2,849,012          | 3,039,229                   | 3,039,229                   | 3,246,340                      |
| Volunteer Fairfax   | 405,772            | 445,718                     | 445,718                     | 445,718                        |
| <b>Subtotal Health and Welfare</b>  | <b>\$3,599,984</b> | <b>\$3,880,147</b>          | <b>\$3,880,147</b>          | <b>\$4,087,258</b>             |
| <b>Parks, Recreation and Cultural:</b>  |                    |                             |                             |                                |
| ARTSFAIRFAX   | \$1,104,445        | \$1,354,445                 | \$1,354,445                 | \$1,354,445                    |
| Celebrate Fairfax   | 640,000            | 750,000                     | 750,000                     | 750,000                        |
| Dulles Air and Space Museum   | 100,000            | 100,000                     | 100,000                     | 100,000                        |
| Fairfax Symphony Orchestra  | 261,032            | 261,032                     | 261,032                     | 261,032                        |
| Fort Belvoir Army Museum  | 5,150,000          | 150,000                     | 150,000                     | 150,000                        |
| NOVA Parks  | 2,229,880          | 2,338,173                   | 2,338,173                   | 2,508,279                      |
| Reston Historic Trust   | 16,150             | 16,150                      | 16,150                      | 16,150                         |
| Town of Herndon   | 40,000             | 40,000                      | 40,000                      | 40,000                         |
| Town of Vienna Teen Center  | 32,300             | 32,300                      | 32,300                      | 32,300                         |
| 250th Commission  | 20,000             | 0                           | 0                           | 150,000                        |
| Wolf Trap Foundation for the Performing Arts                                  | 125,938            | 125,938                     | 125,938                     | 125,938                        |
| <b>Subtotal Parks, Recreation and Cultural</b>                                | <b>\$9,719,745</b> | <b>\$5,168,038</b>          | <b>\$5,168,038</b>          | <b>\$5,488,144</b>             |

## General Fund Disbursement Overview

| Category                                  | FY 2022<br>Actual   | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan |
|---|---------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Community Development:</b>             |                     |                                   |                                   |                                      |
| Architectural Review Board                | \$10,005            | \$10,005                          | \$10,005                          | \$10,953                             |
| Commission for Women                      | 6,916               | 6,916                             | 6,916                             | 6,916                                |
| Convention and Visitors Corporation       | 3,012,470           | 3,012,470                         | 3,012,470                         | 3,012,470                            |
| Earth Sangha                              | 16,150              | 16,150                            | 16,150                            | 16,150                               |
| Fairfax County History Commission         | 21,013              | 21,013                            | 21,013                            | 21,013                               |
| Fairfax ReLeaf                            | 41,990              | 41,990                            | 41,990                            | 41,990                               |
| Greater Reston Incubator                  | 24,225              | 24,225                            | 24,225                            | 24,225                               |
| Inova Fairfax County Longitudinal Study   | 500,000             | 500,000                           | 500,000                           | 500,000                              |
| Northern Virginia 4-H Education Center    | 15,000              | 15,000                            | 15,000                            | 15,000                               |
| Northern Virginia Community College       | 113,421             | 113,250                           | 113,250                           | 112,390                              |
| Northern Virginia Conservation Trust      | 227,753             | 227,753                           | 227,753                           | 227,753                              |
| Southeast Fairfax Development Corporation | 183,320             | 183,320                           | 183,320                           | 183,320                              |
| Tyson's Community Alliance                | 0                   | 0                                 | 2,500,000                         | 3,000,000                            |
| Women's Center of Northern Virginia       | 27,023              | 27,023                            | 27,023                            | 27,023                               |
| <b>Subtotal Community Development</b>     | <b>\$4,199,286</b>  | <b>\$4,199,115</b>                | <b>\$6,699,115</b>                | <b>\$7,199,203</b>                   |
| <b>Nondepartmental:</b>                   |                     |                                   |                                   |                                      |
| Employee Advisory Council                 | \$33,000            | \$33,000                          | \$33,000                          | \$33,000                             |
| Fairfax Public Law Library                | 92,657              | 92,657                            | 92,657                            | 92,657                               |
| <b>Subtotal Nondepartmental</b>           | <b>\$125,657</b>    | <b>\$125,657</b>                  | <b>\$125,657</b>                  | <b>\$125,657</b>                     |
| <b>Total County Contributions</b>         | <b>\$20,148,357</b> | <b>\$15,970,288</b>               | <b>\$18,470,288</b>               | <b>\$19,525,407</b>                  |



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# Other Funds Overview



**FY 2024**

Advertised Budget Plan



# Other Funds Overview

## Overview

Other Funds reflect programs, services, and projects funded from non-General Fund revenue sources or a mix of General Fund and non-General Fund sources. These sources include federal or state grants, specific tax districts, proceeds from the sale of bonds, and user fees and charges. Included are the following categories of Other Funds:

- General Fund Group
- Debt Service Funds
- Special Revenue Funds
- Internal Service Funds
- Enterprise Funds
- Custodial and Trust Funds

Other Funds expenditures are supported through a total available balance of \$14,025,703,975 (excluding the General Fund) and total revenues of \$5,240,911,950 (excluding the General Fund). The revenues are a decrease of \$1,284,807,594, or 19.69 percent, from the *FY 2023 Revised Budget Plan* and an increase of \$551,983,314, or 11.77 percent, over the *FY 2023 Adopted Budget Plan*. The decrease from the *FY 2023 Revised Budget Plan* is primarily the result of the carryover of authorized but unissued bonds for capital construction projects, County and regional transportation project revenue, anticipated grant revenue, and various other changes rather than the result of changes in the revenue stream for Other Funds. The net increase in revenues from the *FY 2023 Adopted Budget Plan* is due primarily to increase in Sewer Bond Construction due to anticipated sales of sewer revenue bonds, and increases in Health Benefits and Retirement Trusts. Details concerning significant changes in revenue growth are discussed for each specific fund in Volume 2, Capital Construction and Other Operating Funds, in the *FY 2024 Advertised Budget Plan*. Also, the FY 2024 revenues for Other Funds are summarized by revenue type and by fund type in the *Financial, Statistical and Summary Tables* section of this Overview Volume.

FY 2024 expenditures for Other Funds total \$8,032,276,107 (excluding General Fund direct expenditures), and reflect a decrease of \$2,988,600,335, or 27.12 percent, from the *FY 2023 Revised Budget Plan* funding level of \$11,020,876,442. This decrease is primarily due to significant carryover for capital construction projects, stormwater projects, sewer construction projects, County and regional transportation projects, and grant-funded projects, and should not be perceived as a major change to programs or operations. Excluding adjustments in FY 2023, expenditures increase by \$705,514,400, or 9.63 percent, over the *FY 2023 Adopted Budget Plan* total of \$7,326,761,707. Of this increase, \$230,658,671 reflects an increase to the Public School Operating Fund, \$40,893,400 reflects an increase to Public School Food and Nutrition Services, \$28,756,000 reflects an increase to Public School Construction, \$210,000,000 reflects an increase to Sewer Bond Construction, and \$62,642,779 reflects an increase to Retirement Trusts.

The following is a summary of the various fund types. Not included in these discussions are Capital Projects Funds, which are presented in the Capital Projects Overview of this Overview Volume. A complete discussion of funding and program adjustments for all Other Funds is found in Volume 2, Capital Construction and Other Operating Funds in the *FY 2024 Advertised Budget Plan*. Summary information is provided in the *Financial, Statistical and Summary Tables* section of this Overview Volume. It should be noted that Special Revenue funding for FCPS is discussed in further detail in the *Fairfax County School Board's FY 2024 Proposed Budget*.

### General Fund Group

The General Fund Group consists of five funds in addition to the General Fund and accounts for revenue and expenditures for the Revenue Stabilization, Economic Opportunity Reserve, Consolidated Community Funding Pool, Contributory, and Information Technology Funds. Prior to the FY 2014 Adopted Budget Plan, all of these funds, with the exception of the Economic Opportunity Reserve, were part of Special Revenue Funds. In FY 2024, General Fund Group expenditures total \$32,423,317 (excluding the General Fund), a decrease of \$106,073,539, or 76.59 percent, from the *FY 2023 Revised Budget Plan* funding level of \$138,496,856 due primarily to the carryover of ongoing IT project funds as well as no appropriated funding in the FY 2024 Advertised Budget Plan for the Economic Opportunity Reserve because its full balance will be appropriated as part of the *FY 2023 Carryover Review*. Excluding adjustments in FY 2023, expenditures increased \$3,555,119, or 12.32 percent, from the FY 2023 Adopted Budget Plan level of \$28,868,198.

### Debt Service Funds

The Consolidated Debt Service Fund accounts for the general obligation bond debt service of the County as well as general obligation bond debt for the FCPS. In addition, debt service expenditures are included for the Economic Development Authority Lease Revenue bonds associated with County government and School facilities and payments for Fairfax County Redevelopment and Housing Authority (FCRHA) Lease Revenue bonds. Revenues for the debt service funds are derived principally from a transfer from the General Fund. Debt service on sewer revenue bonds is reflected in the Enterprise Funds. FY 2024 Debt Service expenditures total \$349,211,866.

### Special Revenue Funds

Special Revenue Funds account for the proceeds from specific sources that are legally restricted to expenditures for a specific purpose. These proceeds include state and federal aid, income derived through activities performed by the Division of Solid Waste, special levies, program activity revenue, and operation of the public school system. In FY 2024, Special Revenue Fund expenditures total \$4,725,878,170, a decrease of \$1,343,194,257, or 22.13 percent, from the *FY 2023 Revised Budget Plan* funding level of \$6,069,072,427 due primarily due to the significant carryover of unexpended project balances in the County and Regional Transportation Projects Fund, the Dulles Rail Phase II Transportation Improvement District Fund, the Sewer Bond Construction Fund, and the Stormwater Services Fund as well as the carryover of unexpended grant balances previously approved by the Board of Supervisors in the Federal/State Grant Fund. Excluding adjustments in FY 2023, expenditures increased \$362,695,106, or 8.31 percent, over the FY 2023 Adopted Budget Plan level of \$4,363,183,064.

### Internal Service Funds

Internal Service Funds account for services commonly used by most agencies, and for which centralized organizations have been established in order to achieve economies of scale necessary to minimize costs. These internal agencies provide services to other agencies on a cost reimbursement basis. Such services consist of vehicle operations, maintenance, and replacement; insurance coverage (health, workers compensation, automobile liability, and other insurance); data communications and processing; and document services. Where possible, without degradation of quality, joint County and School service delivery (printing and vehicle maintenance) or joint procurement (health insurance) activities are conducted in order to achieve economies of scale and to minimize costs. FY 2024, Internal Service expenditures total \$998,345,615, a decrease of \$30,990,868, or 3.01 percent, from the *FY 2023 Revised Budget Plan* level of \$1,029,336,483 primarily due to decreases in the County Insurance and Health Benefits Funds. Excluding adjustments in FY 2023, expenditures increased \$9,862,337, or 1.00 percent, over the FY 2023 Adopted Budget Plan level of \$988,483,278.



### Enterprise Funds

Fairfax County's Enterprise Funds consist of five funds within the Wastewater Management Program (WWM) which account for the construction, maintenance, and operational aspects of the countywide sewer system. The cost of providing sewer service to County citizens and businesses is financed or recovered primarily from user charges. FY 2024 Enterprise Funds expenditures for sewer operation and maintenance, construction and sewer debt service total \$487,092,092, an increase of \$3,865,503 or 0.80 percent, over the *FY 2023 Revised Budget Plan* total of \$483,226,589 primarily due to increase in Sewer Bond Construction to support reinvestments in Noman M. Cole, Jr. Pollution Control Plant and other Treatment Plants operated by Interjurisdictional Partners in order to maintain regulatory compliance requirements. Excluding adjustments in FY 2023, expenditures increased \$222,869,442, or 84.35 percent, over the FY 2023 Adopted Budget Plan level of \$264,222,650, mainly due to an anticipated bond sale in FY 2024 of \$227.1 million.



### Custodial and Trust Funds

Custodial and Trust Funds account for assets held by the County in a trustee or custodial capacity and include the four pension trust funds administered by the County and Schools, as well as County and Schools trust funds to pre-fund other post-employment benefits. FY 2024 Custodial and Trust Funds combined expenditures total \$1,046,483,570, an increase of \$70,071,341, or 7.18 percent, over the *FY 2023 Revised Budget Plan* funding level of \$976,412,229. This increase is primarily due to increases in the four existing retirement funds. Excluding adjustments in FY 2023, combined Custodial and Trust Funds expenditures increase by \$65,338,029, or 6.66 percent, from the FY 2023 Adopted Budget Plan level of \$981,145,541.



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# Capital Projects Overview



**FY 2024**

Advertised Budget Plan



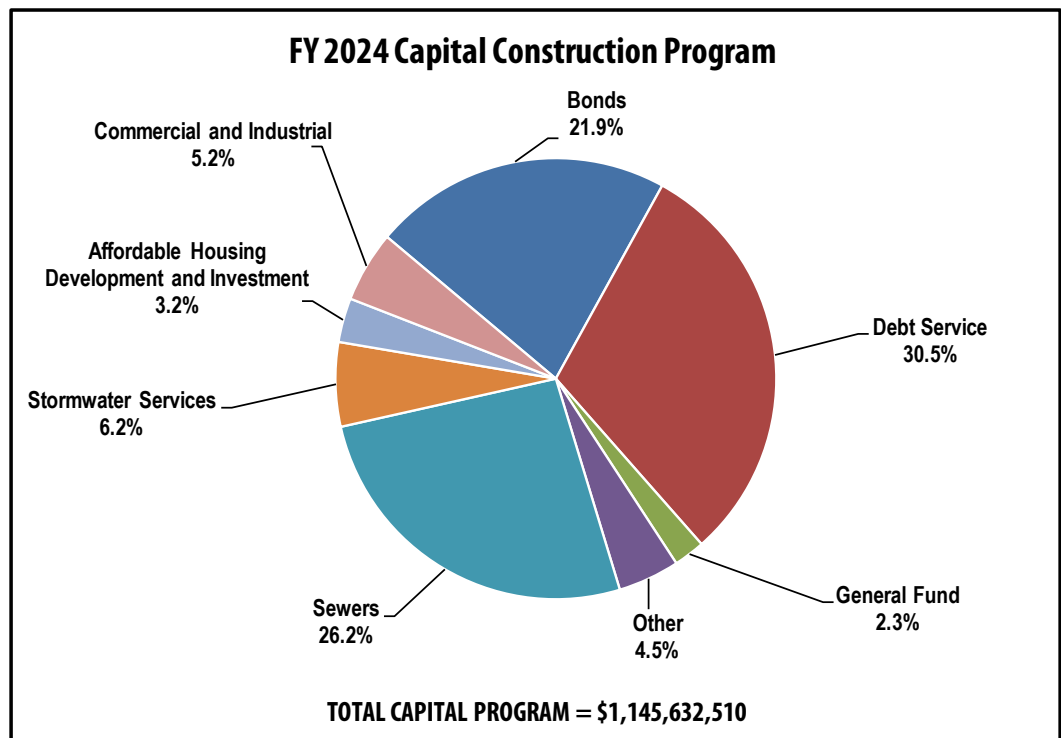
# Capital Projects Overview

## Summary of Capital Construction Program

The Fairfax County Capital Construction Program is organized to meet the existing and anticipated future needs of the citizens of the County and to enable the County government to provide necessary services. The Capital Construction Program (other than Sanitary Sewer construction and Solid Waste projects) is primarily financed through transfers from the General Fund and the sale of General Obligation bonds. Supplementing the General Fund and General Obligation bond monies are additional funding sources including Economic Development Authority (EDA) bonds, Federal and State grants, contributions, and other miscellaneous revenues.

The Fairfax County Capital Construction Program includes but is not limited to construction of both new and renovated school facilities, park facilities, transportation facilities, libraries, trails/sidewalks, fire stations, government centers with police substations, stormwater management facilities, athletic fields, housing units to provide affordable housing opportunities to citizens, commercial revitalization initiatives, and infrastructure replacement and upgrades at County facilities. In addition, the Program includes contributions and obligations in support of the capital construction.

Funding in the amount of \$1,145,632,510 is included in FY 2024 for the County's Capital Construction Program. Of this amount, \$349,211,866 is included for debt service and \$796,420,644 is included for capital expenditures. The source of funding for capital expenditures includes: \$26,234,615 from the General Fund; \$251,000,000 in General Obligation Bonds; \$300,000,000 in sewer system revenues; \$37,062,736 in revenues supporting the Affordable Housing Program; \$70,747,419 in Stormwater Services revenues; \$59,640,039 in Commercial and Industrial tax revenues; and \$51,735,835 in financing from various other sources. Other sources of financing include, but are not limited to, transfers from other funds, pro rata share deposits, user fees, developer contributions and/or payments.



**General Fund Support**

In FY 2024, an amount of \$26,234,615 is supported by the General Fund for capital projects. This includes an amount of \$19,177,615 for commitments, contributions, and facility maintenance and \$7,057,000 for Paydown projects. The Paydown Program excludes those projects that are on-going maintenance projects or annual contributions. Paydown includes infrastructure replacement and upgrades, Americans with Disabilities Act (ADA) compliance, athletic field improvements, and other capital asset improvements. The FY 2024 General Fund Capital Program represents an increase of \$738,842 from the FY 2023 Adopted Budget Plan. This increase includes funding adjustments attributed to maintenance previously supported by the County’s Community Labor Force, athletic field maintenance associated with the opening of Patriot Park North, Park Authority’s forestry operations and ground maintenance efforts, support for the Wastewater Colchester Contribution, and interest payments on Conservation Bond Deposits. These increases are partially offset by some minor project decreases.

The FY 2024 General Fund Supported Program is illustrated below:

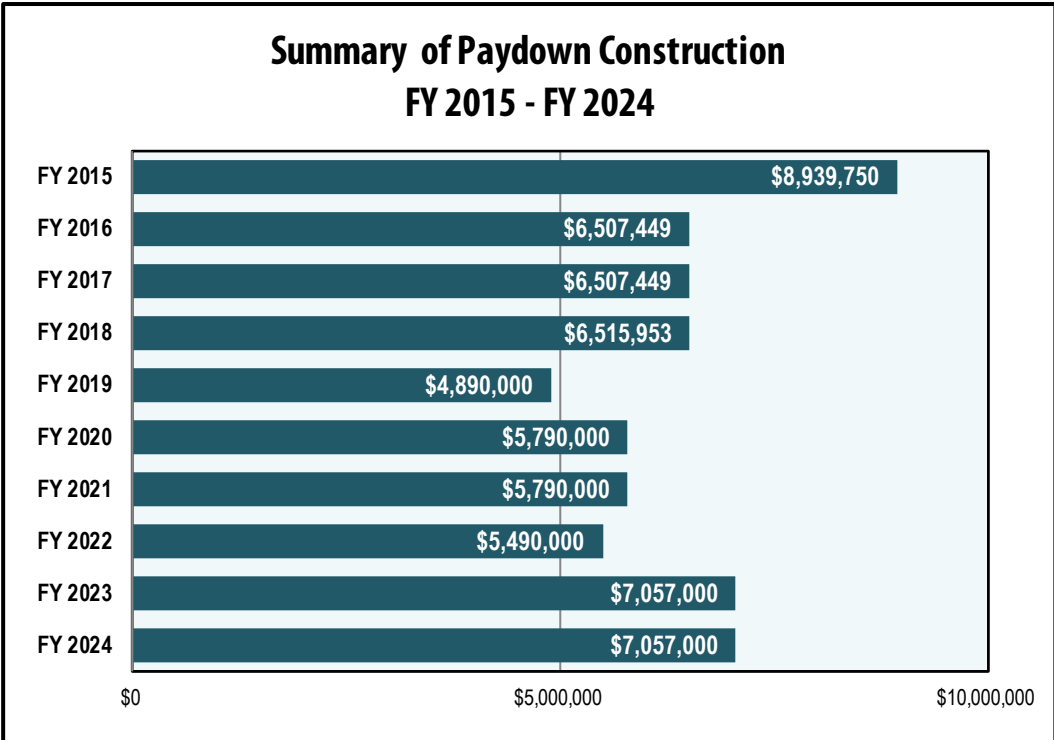
| <b>FY 2024 General Fund Supported Capital Program*</b>     |   |                    |                                   |
|--|---|--------------------|-----------------------------------|
|  | <b>Commitments, Contributions, and Facility Maintenance</b> | <b>Paydown</b>     | <b>Total General Fund Support</b> |
| ADA Improvements   | \$0   | \$350,000          | \$350,000                         |
| Athletic Field Maintenance and Sports Projects             | \$5,368,338   | \$1,700,000        | \$7,068,338                       |
| Developer Defaults   | \$0   | \$200,000          | \$200,000                         |
| Environmental Initiatives                                  | \$1,298,767   | \$0                | \$1,298,767                       |
| Maintenance and Snow Removal                               | \$3,986,916   | \$0                | \$3,986,916                       |
| Other Payments and Contributions                           | \$4,962,594   | \$0                | \$4,962,594                       |
| Park Inspections, Maintenance, and Infrastructure Upgrades | \$1,151,000   | \$1,807,000        | \$2,958,000                       |
| Reinvestment/Repairs to County Roads and Walkways          | \$0   | \$1,500,000        | \$1,500,000                       |
| Revitalization Area Maintenance                            | \$1,410,000   | \$0                | \$1,410,000                       |
| <i>Subtotal</i>  | <i>\$18,177,615</i>   | <i>\$5,557,000</i> | <i>\$23,734,615</i>               |
| <b>Joint CIP Committee Recommendations</b>                 |   |                    |                                   |
| CIP Feasibility Studies                                    | \$1,000,000   | \$0                | \$1,000,000                       |
| County Infrastructure Replacement and Upgrades             | \$0   | \$1,500,000        | \$1,500,000                       |
| <i>Subtotal</i>  | <i>\$1,000,000</i>  | <i>\$1,500,000</i> | <i>\$2,500,000</i>                |
| <b>Total General Fund Support</b>                          | <b>\$19,177,615</b>   | <b>\$7,057,000</b> | <b>\$26,234,615</b>               |

\* Reflects General Fund support only. Other funding sources, such as dedicated revenue and bond funding, are not included in these totals.

# Capital Projects Overview

It should be noted that in recent years, the Board of Supervisors has approved additional one-time funds for the Paydown Program as part of both the Third Quarter and Carryover Reviews. In addition, to funding approved at quarterly reviews, the Board has allocated available year-end funds to the Capital Sinking Fund. Funding provides for infrastructure replacement and upgrades, such as facility roofs, HVAC and electrical systems, and reinvestment in trails, pedestrian bridges, and other infrastructure requirements. Based on the recommendations of the Joint County Board/School Board CIP Committee, beginning at the *FY 2022 Carryover Review*, the Capital Sinking Fund was increased from 20 percent to 30 percent of available year-end balances not needed for critical requirements. The funding is allocated annually with 45 percent for FMD, 25 percent for FCPS, 15 percent for Parks, 7 percent for Walkways, 5 percent for County-owned Roads, and 3 percent for Revitalization improvements.

The graph below depicts the level of Paydown funding between FY 2015 and FY 2024. The decrease, beginning in FY 2017, is associated with the revised definition of the Paydown program to exclude commitments, contributions, and facility maintenance projects.



Specifics of the FY 2024 General Fund Supported Program include:

### Americans with Disabilities Act (ADA) Compliance

FY 2024 funding in the amount of \$350,000 is included for the continuation of ADA improvements, which is consistent with the FY 2023 Adopted Budget Plan. Specific funding levels in FY 2024 include:

- Funding in the amount of \$50,000 is included for the continuation of ADA improvements at Housing facilities required as facilities age and change. Funding will accommodate annual needs throughout the County.

- Funding in the amount of \$300,000 is included for the continuation of Park Authority ADA improvements. The Park Authority continues to work to improve ADA compliance including adjustments required to parking lots, curb cuts, restrooms, athletic field seating and picnic shelter access.

### Athletic Field Maintenance and Sports Projects

FY 2024 funding in the amount of \$8,543,338 is included for the athletic field maintenance and sports program which represents an increase of \$89,000 from the FY 2023 Adopted Budget Plan funding level. This increase is associated with annual athletic field maintenance requirements at the new Patriot Park North Complex. Total FY 2024 funding is supported by a General Fund transfer of \$7,068,338 and estimated revenue generated from the Athletic Services Fee in the amount of \$1,475,000. Of the Athletic Services Fee total, \$800,000 will be dedicated to the turf field replacement program, \$275,000 will be dedicated to custodial support for indoor sports organizations, \$250,000 will be dedicated to maintenance of school athletic fields, \$75,000 will be dedicated to synthetic turf field development, and \$75,000 will partially fund the Youth Sports Scholarship Program. The Athletic Service Fee revenue is based on a rate of \$5.50 per participant per season and \$15 for tournament team fees for diamond field users and indoor gym users and a rate of \$8.00 per participant per season and \$50 tournament team fees for rectangular fields users. The rate for rectangular field users specifically supports the turf field replacement fund. Specific funding levels in FY 2024 include:

- An amount of \$50,000 is included for routine maintenance of girls' softball field amenities on select FCPS sites. These amenities, such as dugouts, fencing, and irrigation systems, were added or constructed by the County based on recommendations from the citizen-led Action Plan Review Team (APRT) to reduce disparities in the quality of fields assigned to boys' baseball and girls' softball organizations. Routine maintenance is necessary both to maintain equity and to ensure safety. For five years, funding of \$200,000 was provided to support Girls' Fast Pitch Field Maintenance improvements to various girls' softball fields throughout the County as requested by the Fairfax Athletic Inequities Reform (FAIR). FY 2024 funding will provide maintenance to the improvements and amenities previously made to girls' softball fields. This project is supported entirely by the General Fund and coordinated by the Department of Neighborhood and Community Services (NCS).
- An amount of \$1,465,338 provides for contracted services to improve the condition of athletic fields scheduled for community use at Fairfax County Public Schools (FCPS) elementary schools, middle schools, high schools, and centers. Maintenance responsibilities include mowing, annual aeration, over-seeding, grooming, and synthetic field maintenance. This effort is supported entirely by the General Fund and is managed by the Park Authority.
- An amount of \$250,000 is included to continue the replacement and upgrading of FCPS athletic field lighting systems at middle and high schools used by many County organizations. Funding supports a replacement and repair schedule, as well as improvements to bring existing lighting systems up to new standards. FY 2024 funding supports the replacement and repair for one field's existing lighting system. This project is supported entirely by the General Fund and coordinated by NCS.
- An amount of \$2,878,000 is included for athletic field maintenance and repairs, irrigation repairs, lighting repairs, turf maintenance, utility costs, and capital equipment replacement costs associated with Park fields. The Park Authority is responsible for full-service maintenance on 260 athletic fields, of which 51 are synthetic turf and 209 are natural turf.



## Capital Projects Overview

The fields are used by more than 200 youth and adult sports organizations. This effort is supported entirely by the General Fund and is managed by the Park Authority.

- An amount of \$1,000,000 is dedicated to the maintenance of diamond fields at FCPS. This funding supports contracted maintenance, such as infield grooming and renovations as well as mowing and turf management services, at all 462 FCPS fields that are used for community use. It also supports irrigation system maintenance of all non-high school fields. All field maintenance is coordinated between the Park Authority and NCS. Of the total funding, an amount of \$250,000 is included for this program based on the FY 2024 projection of revenue generated from the Athletic Services Fee and \$750,000 is supported by the General Fund.
- An amount of \$275,000 is included for custodial support for indoor gyms used by sports organizations. The use of FCPS indoor facilities on the weekend requires FCPS to schedule a school system employee to open and close the facility and provide custodial support. Revenue generated from the Athletic Services Fee is used to provide payment for FCPS staff, eliminating the need for indoor sports organizations to pay the hourly rate previously charged. This project is entirely supported by revenue generated from the Athletic Services Fee and is managed by NCS.
- An amount of \$300,000 is included for the Youth Sports Scholarship Program. The Youth Sports Scholarship Program provides support to youth from low-income families who want to participate in community-based sports programs. Of the total funding, an amount of \$75,000 is included for this program based on the FY 2024 projection of revenue generated from the Athletic Services Fee, and \$225,000 is supported by the General Fund.
- An amount of \$75,000 is included to support the development of synthetic turf fields. Fields are chosen through a review process based on the need in the community, projected community use, field location, and amenities. This effort is coordinated between the Park Authority and NCS, and funding is provided from revenue generated from the Athletic Services Fee.
- An amount of \$2,250,000 is included for the turf field replacement program in FY 2024. Funding of \$800,000 is supported by Athletic Service Fee revenue and \$1,450,000 is supported by the General Fund. There are a total of 103 synthetic turf fields throughout the County, of which 24 are FCPS stadium fields and 79 are County Parks/FCPS non-stadium fields. There are over 130,000 youth and adult participants annually that benefit from rectangular turf fields. Funding is required to address the growing need for field replacement and to support a 10-year replacement schedule for the current inventory. If turf fields are not replaced when needed, they may need to be closed for safety reasons. Most manufacturers provide an 8-year warranty for a properly maintained synthetic turf field; however, it is a generally accepted practice to assume a life expectancy of the synthetic turf field of up to 10 years. For planning purposes, the County adopted an annual budget estimate of a little more than half of the installation funding, which is a generally accepted practice for the industry.

### Environmental Initiatives

FY 2024 funding of \$1,298,767 is included for environmental initiatives and is consistent with the FY 2023 Adopted Budget Plan level. FY 2024 projects were selected based on a process supported by the Environmental Quality Advisory Council (EQAC) and provide for a variety of environmental initiatives. The selection process includes the submission of project proposals by County agencies,

review of those proposals pursuant to program criteria, and identification of projects for funding. Large projects that support the Operational Energy Strategy have typically been funded using one-time savings available at budget quarterly reviews. Specific projects and funding levels in FY 2024 include:

- An amount of \$300,000 is included for the Climate Action Implementation Program. This funding, in combination with existing funding in Fund 30015, Environmental and Energy Program, will provide a total of \$1,725,000 to support climate action implementation. This is a comprehensive initiative that focuses on the following Programs in FY 2024: Charge Up Fairfax, Climate Champions, Carbon-Free Fairfax, Green Business Partners, HomeWise Residential Energy Audits, and the Tree Canopy program. Charge Up Fairfax will facilitate at-home electric vehicle charging for residents of multifamily residential communities, particularly homeowners associations and condominium associations. Climate Champions is an education program designed to initiate structured discussions with the hospitality industry and non-profit organization to develop, market, and implement community-led best practices and programs to support Community-wide Energy and Climate Action Plan (CECAP) goals and targets. Carbon-Free Fairfax is an overarching public education and outreach component of CECAP and includes maintaining web content and social media posts for existing education and outreach campaigns. The Green Business Partners program aims to partner with the business community to achieve CECAP goals and the Tree Canopy program will facilitate partnerships with homeowners, condominium associations, and nonprofit organizations to promote tree plantings and maintenance of native plants.
- An amount of \$11,500 is included to support the 2024 Latino Conservation Week. This program began in 2014 as a campaign to support the Latino community in exploring the environment and participating in natural resource protection. Funding will support community engagement and improvement opportunities as well as conservation-based work experience in the Latino community.
- An amount of \$164,700 is included to replace gas-powered Park Authority equipment with more environmentally friendly electric equipment. The Park Authority will purchase 55 battery-operated backpack leaf blowers for use by staff who are responsible for the maintenance and upkeep of the Park Authority's 23,636 acres of property, including approximately 8,000 acres of developed and actively maintained recreational areas and facilities.
- An amount of \$75,000 is included to fund the second phase of a Park Authority initiative to purchase and install bike racks in parks and at Rec Centers to promote biking as a safe, reliable, and equitable transportation choice for residents. In this phase, 60 bike racks will be installed at 20 parks near County trails and in high-density, socially vulnerable parts of the County.
- An amount of \$6,200 is included to launch a "Dark Skies" education campaign with the goal of increasing awareness of light pollution and encouraging improved lighting practices by residents. Messages will be provided to the public that support the County's current ordinance and increase awareness of the importance of dark skies for health, energy savings, and safety, as well as the harmful effects of artificial light on wildlife/plants. In addition, a backpack kit will be available for check-out at all library branches. These backpacks include a sky quality meter with instructions for reporting findings, and educational materials about the night sky, constellations, and light pollution. Citizen scientists can report their readings which will help build a picture of light pollution in the County and provide data that will help identify issues to correct.

## Capital Projects Overview

- An amount of \$400,000 is included to support the Invasive Management Area (IMA) Program. The Park Authority manages this volunteer program which supports invasive plant removal initiatives. These initiatives restore hundreds of acres of important natural areas, protect tree canopy, and reach thousands of volunteers. Approximately 20,000 to 22,000 trained volunteers have contributed between 67,000 and 80,000 hours of service annually since the program's inception in 2005, improving over 1,000 acres of parkland. These activities ensure ecological integrity of natural areas and prevent further degradation of their native communities. This funding level represents an increase of \$50,000 from the [FY 2023 Adopted Budget Plan](#) which will support increased costs associated with supplies, certifications, personal protective equipment, and contractors who are employed for Early Detection Rapid Response.
- An amount of \$198,367 is included to partially fund the restoration of approximately six acres of meadows at Cub Run Stream Valley Park and 12 acres at Laurel Hill Park. The restoration, which is part of the Park Authority's ecological restoration program Helping Our Lands Heal, will restore native plant communities and ecosystem functions including habitat provision and biodiversity to support wildlife populations, such as pollinators and breeding birds. These sites were disturbed heavily prior to Park Authority ownership of the land, making them highly vulnerable to degradation. The project areas in these parks are now popular destinations for trail users and bird watchers.
- An amount of \$40,000 is included for the Parks' "Watch the Green Grow" Program. This education and outreach program aims to protect and expand park buffer zones by encouraging residents to adopt green yard care practices on private property, including erosion control, the removal of invasive plants, reductions in fertilizer and pesticide use, and the planting of native plants and trees. This initiative also supports the education of 4<sup>th</sup> and 5<sup>th</sup> grade students regarding watersheds, native and invasive plants, and biodiversity.
- An amount of \$103,000 is included for the second phase of a three-year project to fund a multi-agency water chestnut early detection rapid response control program. This project is intended to suppress the spread and reduce the fruiting of an invasive species commonly known as water chestnut. This plant grows in dense, unsightly mats and impacts the functionality and aesthetics of ponds, including stormwater facilities. Funding will support engagement efforts with private pond owners and operators and the suppression of water chestnut plants at up to 30 infested ponds on property owned by the Park Authority, Homeowners Associations, or places of worship.

### Maintenance and Snow Removal

FY 2024 funding of \$3,986,916 has been included for maintenance and snow removal projects. Specific projects include:

- Funding of \$2,000,000 is included to support emergency response and snow removal from all County owned and maintained facilities. These facilities include fire stations, police stations, mass transit facilities, government centers, libraries, health centers, and community centers. The program also provides equipment, labor, and technical support to the Fire and Rescue Department, Police Department, Health Department, and other agencies in response to other emergencies, such as hazardous material spills and demolition of unsafe structures.

- An amount of \$1,911,916 is included to support transportation operations maintenance. DPWES maintains transportation facilities, such as commuter rail stations, park-and-ride lots, bus transit stations, bus shelters, and roadway segments, that have not been accepted into the Virginia Department of Transportation (VDOT). Other transportation operations maintenance services include maintaining public street name signs as well as repairing trails, sidewalks, and pedestrian bridges, which are maintained to ADA standards. The FY 2024 funding level represents an increase of \$500,000 to partially offset the maintenance effort which was previously supported by the Sheriff's Office Community Labor Force (CLF). It is anticipated that additional funding will be required for FY 2024 as part of a budget quarterly review. The CLF program provided offender work teams to support landscaping, litter removal, construction, painting, snow removal, graffiti abatement, and trash removal at County bus shelters and park-and-ride facilities. Effective September 2022, the CLF program was suspended due to low staffing in the Sheriff's Office.
- Funding of \$75,000 is included to support refuse collection and disposal services to citizens, communities, and County agencies through Solid Waste General Fund programs consisting of the Community cleanups, Court/Board-directed cleanups, Health Department referrals, and Eviction programs.

### Ongoing Development Efforts

- Funding of \$200,000 is included to support the Developer Default program. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including walkways, storm drainage improvements, and road improvements required for acceptance of roads into the state system. The costs of providing these improvements may be offset by the receipt of developer default revenues from developer escrow and court judgements and/or compromise settlements. General Fund support of the program is necessary due to the time required between the construction of the improvements and the recovery of the bonds through legal action or when the developer default revenue is not sufficient to fund the entire cost of the project.
- An amount of \$95,000 is included to support the annual maintenance of geodetic survey control points for the Geographic Information System (GIS). This funding level is based on actual requirements in recent years. This project also supports the development and maintenance of an interactive, GIS-based website that will provide convenient and cost effective monumentation information to the County's land development customers.

### Other Payments and Contributions

Other payments and contributions total \$4,867,594 in FY 2024. Specific projects include:

- Funding of \$2,576,999 is included for the Northern Virginia Community College (NVCC) representing the per capita rate of \$2.25 and a population figure of 1,145,333 for Fairfax County provided by the Weldon Cooper Center. The FY 2024 funding level represents a decrease of \$1,868 due to a slight decrease in the County's population estimate. The NVCC has indicated that all capital funds will be directed to the Early College and Workforce Education Programs and Workforce Credential Exams. Funding for capital construction projects will continue using balances that exist from previous year's jurisdictional contributions.

- Funding of \$1,000,000 is included for the County's annual contribution to offset school operating and overhead costs associated with School-Age Child Care (SACC) Centers.
- Funding of \$706,952 is included for the annual payment associated with the Salona property based on the Board of Supervisors' approval of the purchase of this conservation easement on September 26, 2005. The total cost of the property is \$18.2 million with payments scheduled through FY 2026.
- Funding of \$533,643 is included to support the Colchester Wastewater Treatment Facility for annual wastewater treatment services in the Harborview community. The FY 2024 funding level represents an increase of \$116,865 as Colchester rates have increased in FY 2023 and are projected to increase again in FY 2024 to support over \$700,000 of improvements to the plant and collection system. The sewer treatment plant serving the Harborview residents is a private operator. The plant bills Fairfax County and in turn, Fairfax County bills each resident using County sewer rates.
- Funding of \$50,000 is included for interest payments required on conservation bond deposits. The County requires developers to make deposits to ensure the conservation of existing natural resources. Upon satisfactory completion of a development project, the developer is refunded the deposit along with accumulated interest at the current statement savings rate. Based on current trends and the existing balance in the project, an amount of \$50,000 is required in FY 2024.

### Park Inspections, Maintenance, and Infrastructure Upgrades

FY 2024 funding in the amount of \$2,958,000 is included for maintenance of Park facilities and grounds and represents an increase of \$57,000 from the FY 2023 Adopted Budget Plan funding level. This additional funding is associated with the rise in requests for the inspection and removal of hazardous or fallen trees within the Parks, especially those that may pose a threat to private properties. The Park facilities maintained with General Fund monies include but are not limited to rental properties, historic properties, nature centers, maintenance facilities, sheds, shelters, and office buildings. Park priorities are based on the assessment of current repair needs including safety and health issues, facility protection, facility renewal, and improved services. In addition, Park maintenance requirements are generated through scheduled preventative maintenance or from user requests for facility alterations. Without significant reinvestment in buildings and grounds, older facilities can fall into a state of ever decreasing condition and functionality, resulting in increased maintenance and repair costs in the future. Preventative maintenance and repair work is required for roofs, heating, ventilation, and air conditioning (HVAC), electrical and lighting systems, fire alarm systems, and security systems. Funding is essential to maintenance, repairs and building stabilization, including infrastructure replacement and upgrades at 561,971 square feet of non-revenue supported Park Authority structures and buildings. Specific Park maintenance funding in FY 2024 includes:

#### Facility Maintenance

- An amount of \$600,000 is provided for annual grounds maintenance requirements at non-revenue supported parks. The Park Authority is responsible for the care of a total park acreage of 23,636 acres of land, with 420 park site locations. This funding is used for mowing and other grounds maintenance, as well as arboreal services. Arboreal services are provided in response to Park staff and citizens' requests and include pruning, inspection, and removal of trees within the parks. There has been a rise in staff responses to requests for the inspection and removal of hazardous or fallen trees within the parks and those that may pose a threat to private properties.

- An amount of \$551,000 is included to provide corrective and preventive maintenance and inspections at over 561,971 square feet at non-revenue supported Park Authority structures and buildings. This maintenance includes the scheduled inspection and operational maintenance of HVAC, plumbing, electrical, security and fire alarm systems. This funding is critical to prevent the costly deterioration of facilities due to lack of preventative maintenance.

### **Infrastructure Replacement and Upgrades (Paydown)**

- An amount of \$925,000 is included for general Park Authority infrastructure replacement and upgrades at non-revenue supported Park facilities, including roof, plumbing, electrical, lighting, security/fire systems, sprinklers, and HVAC replacement. The facilities maintained include, but are not limited to, rental properties, historic properties, nature centers, maintenance facilities, sheds, shelters, and office buildings. Park priorities are based on the assessment of current repair needs including safety and health issues, facility protection, facility renewal and improved services. This program also provides for emergency repairs associated with the stabilization of newly acquired structures and the preservation of park historic sites. In FY 2024, an amount of \$925,000 is included for various roof replacements and/or major repairs to outdoor public restrooms and picnic shelters; replacement of fire and security systems at historic sites, nature centers, and maintenance facilities; replacement of windows, doors, and siding at picnic shelters, outdoor restrooms, and historic sites; replacement of HVAC equipment at nature centers, visitor centers, and maintenance shops and the stabilization or repairs of buildings at properties conferred to the Park Authority.
- An amount of \$882,000 is included to provide improvements and repairs to park facilities and amenities including playgrounds, trails and bridges, athletic courts, fences, picnic shelters, parking lots, and roadways. In addition, funding will provide for annual reinvestment to 337 miles of trails and replacement of un-repairable wooden bridges with fiber glass bridges to meet County code.

### **Reinvestment/Repairs to County Roads and Walkways**

FY 2024 funding of \$1,500,000 is consistent with the FY 2023 Adopted Budget Plan and includes the following:

- An amount of \$500,000 is included for the reinvestment, repair, and emergency maintenance of County Roads. The County is responsible for 38 miles of roadways not maintained by VDOT. Annual funding supports pothole repair, drive surface overlays, subgrade repairs, curb and gutter repairs, traffic and pedestrian signage repairs, hazardous tree removal, grading, snow and ice control, minor ditching and stabilization of shoulders, and drainage facilities. In 2015, a Rinker Study was conducted to build an accurate inventory and condition assessment of County-owned roads and service drives. The Sinking Fund allocation has provided \$10.1 million to date for reinvestment in the most critical needs and continues to provide for roads that have been identified as deteriorating. In addition, a 5-year plan was developed identifying annual emergency funds to increase over time. Based on the pace of spending to date and identified project requirements, an amount of \$500,000 is included for annual emergency funds in FY 2024 and is consistent with the FY 2023 Adopted Budget Plan.

- An amount of \$1,000,000 is included to meet emergency and critical infrastructure requirements for County trails, sidewalks, and pedestrian bridges. Annual repairs include the correction of safety and hazardous conditions, such as damaged trail surfaces, retaining wall failures, handrail repairs, and the rehabilitation of bridges. DPWES and the Department of Transportation are responsible for the infrastructure replacement and upgrades of 683 miles of walkways and 78 pedestrian bridges. The last walkway assessment was completed by Rinker in 2013 and is no longer accurate. A new walkway condition assessment is underway and will be used to develop a multi-year walkway plan and prioritize all required walkway improvements. This new assessment will result in equitable funding and resources throughout the County, while implementing maintenance projects based on a condition rating. The Capital Sinking Fund allocation has provided \$12.9 million to date for reinvestment in the most critical trail needs and continues to provide for trails that have since been identified as deteriorating. The Rinker Study did not include an assessment of pedestrian bridges and sinking fund allocations have enabled repairs in this area. In addition, a 5-year plan was developed identifying annual emergency funds to increase over time. FY 2024 funding of \$1,000,000 supports annual emergency repairs funding of \$800,000 and \$200,000 for the continuation of the assessment study.

### Revitalization Area Maintenance

An amount of \$1,410,000 is consistent with the [FY 2023 Adopted Budget Plan](#) level of funding and will continue to provide for routine and non-routine maintenance in five major commercial revitalization areas (Annandale, Baileys Crossroads, McLean, Route 1, and Springfield) and provide landscaping maintenance associated with the Tyson's Silver Line area. This program provides an enhanced level of infrastructure and right-of-way features in these urban areas to facilitate pedestrian movements and create a "sense of place." Routine maintenance in the commercial revitalization areas currently includes grass mowing, trash removal, fertilization, mulching of plant beds, weed control, and plant pruning. Non-routine maintenance includes asset maintenance or replacement (e.g., trees, plants, bicycle racks, area signs, street furniture, bus shelter, and drinking fountains) to sustain the overall visual characteristics of the districts. Maintenance along the Silver Line also includes the upkeep of 27 water quality swales under the raised tracks located in VDOT right-of-way. Typical maintenance for the swales includes litter and sediment removal, vegetation care, and structural maintenance.

## Joint CIP Committee

### Joint CIP Committee Recommendations

In February 2020, the Board of Supervisors and the School Board established a joint CIP working group to allow for information sharing, prioritizations, and planning by both the County and Fairfax County Public Schools. The Committee spent its time reviewing the County's existing Financial Policies, considering the financing options available for capital projects, understanding the capital project requirements identified for both the County and Schools, and evaluating the current CIP Plan and processes. Following these discussions, the Committee arrived at a series of recommendations, which include gradually increasing General Obligation Bond Sale limits from \$300 million to \$400 million annually; dedicating the equivalent value of one penny on the Real Estate tax to the County and School capital program to support both infrastructure replacement and upgrade projects and debt on the increased annual sales; and increasing the percentage allocated to the Capital Sinking Fund at year-end, as well as including Schools in the allocation. Based on resource constraints, the Committee's recommendation to dedicate the value of one penny was not included in the [FY 2023 Adopted Budget Plan](#). An investment totaling \$5,000,000, split equally between the County and Schools, consistent with the FY 2023 level was included, with the anticipation that this investment

will grow in the coming fiscal years. When fully implemented, these recommendations will provide significant funding for infrastructure replacement and upgrades in the future. Specific FY 2024 funding of \$2,500,000 for the County includes:

- Funding of \$1,000,000 is included to continue to address the need for the CIP feasibility studies. This funding is critical to better define co-location opportunities, identify CIP project needs and costs, and accelerate the pace of construction projects by eliminating the need for conducting studies after voter project approval. In general, studies are conducted after voter approval of a bond project and can take an average of six to eight months to complete. It is anticipated that additional annual funding may be needed in the future to continue the process. CIP feasibility funding was included in the Report and Recommendations approved by the Joint County Board/School Board CIP Committee.
- Infrastructure Replacement and Upgrades support the long-term needs of the County's capital assets to maximize the life of County facilities, avoid their obsolescence, and provide for planned repairs, improvements, and restorations to make them suitable for organizational needs. Fairfax County will have a projected FY 2024 facility inventory of approximately 12 million square feet of space (excluding schools, parks, and housing facilities). This inventory continues to expand with the addition of newly constructed facilities, the renovation and expansion of existing facilities, and the acquisition of additional property. With such a large inventory, it is critical that a planned program of repairs and restorations be maintained. In addition, the age of a large portion of this inventory of facilities is reaching a point where major reinvestments are required in the building subsystems. Each year, the Facilities Management Department (FMD) prioritizes and classifies infrastructure replacement and upgrade projects into five categories. Projects are classified as Category F: urgent/safety related, or endangering life and/or property; Category D: critical systems beyond their useful life or in danger of possible failure; Category C: life-cycle repairs/replacements where repairs are no longer cost effective; Category B: repairs needed for improvements if funding is available; and Category A: good condition.

An amount of \$1,500,000 is included to partially fund the first phase of a multi-year program to provide building envelope repairs at various parking garages throughout the County. These repairs will address leaks, failed drainage systems, and deterioration of existing structures to avoid pedestrian and vehicle hazards. In addition, an amount of \$6,100,000 is proposed to be funded as part of a future quarterly review for a total of \$7,600,000 to support the most critical FY 2024 identified projects. In recent years, it has been the Board of Supervisors' practice to fund some or all of the infrastructure replacement and upgrade projects using one-time funding as available as part of quarterly reviews. These projects, all Category F, will address generator replacement, site work, fire alarm system replacement, HVAC system upgrades and building automation, and roof replacement.

### Capital General Obligation Bond Program

The Board of Supervisors annually reviews cash requirements for capital projects financed by General Obligation bonds to determine the ongoing schedule for construction of currently funded projects as well as those capital projects in the early planning stages. The bond capital program is reviewed annually by the Board of Supervisors in association with the Capital Improvement Program (CIP) and revisions are made to cashflow estimates and appropriation levels as needed. The CIP is designed to balance the need for public facilities as expressed by the countywide land use plan with the fiscal capability of the County to meet those needs. The CIP serves as a general planning guide for the construction of general purpose, school, and public facilities in the County. The County's



ability to support the CIP is entirely dependent upon and linked to the operating budget. The size of the bond program is linked to the approved General Fund disbursement level.

The Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. The Ten Principles specifically indicate that debt service expenditures as a percentage of General Fund disbursements should remain under 10 percent and that the percentage of debt to estimated market value of assessed property should remain under 3 percent. The County continues to maintain these debt ratios with debt service requirements as a percentage of General Fund disbursements at 6.97 percent, and net debt as a percentage of market value at 1.02 percent as of June 30, 2022.

In FY 2024, an amount of \$251,000,000 is included in General Obligation Bond funding. Specific funding levels include:

- Funding in the amount of \$205,000,000 is included for various school construction projects financed by General Obligation Bonds. For details of the specific proposed school projects, see the [Fairfax County Public School's Capital Improvement Program](#).
- Funding in the amount of \$43,000,000 is included to support the 128-mile Metrorail system as well as to maintain and/or acquire facilities, equipment, railcars, and buses.
- Funding of \$3,000,000 is included for the County's annual contribution to the Northern Virginia Regional Park Authority (NVRPA) Capital program. The NVRPA Park system includes 34 parks and over 12,000 acres of land, over 100 miles of trails, numerous historic sites, five waterparks, two family campgrounds, three golf courses, a nature center, botanical gardens, rental cabins and cottages, and five marinas.

## Affordable Housing Development

Affordable Housing Development and Investment (formerly known as the Penny for Affordable Housing Fund), was established in FY 2006, and is designed to serve as a readily available local funding source with the flexibility to preserve and promote the development of affordable housing. For fiscal years 2006 through 2009, the Board of Supervisors dedicated revenue commensurate with the value of one penny from the Real Estate Tax to the preservation of affordable housing, a major County priority. In FY 2010, the Board reduced this dedicated funding to a half-penny from the Real Estate Tax. As part of the [FY 2024 Advertised Budget Plan](#), revenue commensurate with the value of one cent from the Real Estate tax was restored to support affordable housing initiatives. From FY 2006 through FY 2023, the fund has provided a total of \$274,300,000 for affordable housing in Fairfax County. A total of \$37,062,736 is provided in FY 2024 with \$31,362,736 from Real Estate tax revenue and \$5,700,000 from property cash flow and housing loan repayments.

The Board adopted several policy documents that support the creation of a sufficient supply of housing appropriately priced for individuals and families throughout the County across the income spectrum: the 2015 *Strategic Plan to Facilitate the Economic Success of Fairfax County* to shape a strong economic development strategy, the 2017 *One Fairfax Policy* for racial and social equity to affirm County goals of inclusivity and shared prosperity for all County residents, and the 2018 *Communitywide Housing Strategic Plan* to provide a housing strategy that meets the housing need for the production and preservation of housing affordability throughout the County. The following is a listing of the current affordable housing projects: 200 units in Murraygate (Franconia District), 34 units in Housing at Rt. 50 & West Ox (Sully District), 150 units in Oakwood Senior Housing (Franconia

District), 180 units in Crescent Apartments (Hunter Mill District), 180 units at Little River Glen I & IV (Braddock District), 275 units at the Residences at the Government Center (Braddock District), 120 units at the Franconia Governmental Site (Franconia District), 50 units in Penn Daw (Mount Vernon District), 279 units in Residences at North Hill (Mount Vernon District), 126 units in The Arden (Mount Vernon District), 76 units in Landings (Mount Vernon District), 240 units in New Lake Anne (Hunter Mill District), 259 units in Colvin Woods (Hunter Mill District), 175 units at Dominion Square West (Hunter Mill District), 450 units in SOMOS (Providence District), 274 units in Ovation at Arrowbrook (Dranesville District), 240 units in One University Redevelopment (Braddock District), 80 units in Braddock Senior Housing (Braddock District), and 150 units in The Lodge at Autumn Willow (Springfield District).

FY 2024 funding is allocated as follows: \$4,885,000 for Wedgewood for the annual debt service, \$1,000,000 for Little River Glen, \$26,782,862 for the Housing Blueprint project, \$894,874 for Affordable/Workforce Housing, \$500,000 for Workforce Dwelling Unit (WDU) Acquisitions, and \$3,000,000 for Rental Subsidy and Services Program (RSSP).

### County and Regional Transportation Projects

The County and Regional Transportation Projects Fund supports the County's implementation of new transportation projects and is funded by the commercial and industrial real estate tax for transportation and Northern Virginia Transportation Authority (NVTA) local tax revenues. The taxing authority for commercial and industrial real property was authorized under the Transportation Funding and Reform Act of 2007 (HB 3202), approved by the Virginia General Assembly on April 4, 2007, and implemented by the Board of Supervisors as part of the FY 2009 Adopted Budget Plan. This revenue helps accelerate the County's implementation of roadway, transit, and pedestrian projects. HB 3202 allows localities to assess a tax on the value of commercial and industrial real estate and to use the proceeds on new transportation improvements. The County's FY 2024 rate is \$0.125 per \$100 of assessed value (the maximum allowed per state code), which will generate approximately \$63,600,000 in revenue. This estimate is based on current projections in the commercial real estate market.

On April 3, 2013, the Virginia General Assembly approved HB 2313, a transportation funding package. The bill included regional components for planning districts that meet certain thresholds (population, registered vehicles, and transit ridership). Northern Virginia meets these criteria for the imposition of increases on Sales, Grantors, and Transient Occupancy taxes. The bill mandated that 70 percent of this regional funding be allocated by NVTA, with the remaining 30 percent provided to the individual localities embraced within NVTA for their determination. In FY 2024, HB2313 is expected to generate an amount of \$411,000,000. Of the FY 2024 projected total, Fairfax County could reasonably expect to benefit from approximately \$186,100,000 in transportation improvements. The 30 percent share is expected to be approximately \$57,900,000, including for the Towns of Herndon and Vienna.

FY 2024 funding of \$59,640,039 is included for capital projects and the metro capital program contribution. Of this amount, funding of \$46,380,039 is included for priority projects supported by commercial and industrial tax revenue and funding received from the Northern Virginia Transportation Authority (NVTA), consistent with the transportation priorities periodically updated and approved by the Board of Supervisors. This amount also includes portions of NVTA local funding allocated to the Towns of Herndon and Vienna. Funding in the amount of \$13,260,000 is included to address WMATA capital funding requirements through the redirection of Grantors Tax and Transient Occupancy Tax revenues under HB 1539/SB 856.

### Stormwater Management Program

Stormwater Services are essential to protect public safety, preserve property values, and support environmental mandates, such as those aimed at protecting the Chesapeake Bay and the water quality of local jurisdictional waterways. Projects include repairs to stormwater infrastructure, measures to improve water quality such as stream stabilization, rehabilitation, safety upgrades of state regulated dams, repair and rehabilitation of underground pipe systems and surface channels, flood mitigation, site retrofits and best management practices (BMP), and other improvements.

The Board of Supervisors approved a special service district to support the Stormwater Management Program and provide a dedicated funding source for both operating and capital project requirements by levying a service rate per \$100 of assessed real estate value, as authorized by Code of Virginia Ann. Sections 15.2-2400. Since this fund was established, staff has made significant progress in the implementation of watershed master plans, public outreach efforts, stormwater monitoring activities, water quality and flood mitigation project implementation, and operational maintenance programs related to existing storm drainage infrastructure including stormwater conveyance and regulatory requirements. Staff continues to assess the appropriate service rate required to fully support the stormwater program in the future and address the growth in inventory and other community needs. Some of the additional community needs under evaluation include debt service to support the dredging of Lake Accotink, the anticipation of additional flooding mitigation requirements, and strengthening the role and financial support for the implementation of stormwater requirements associated with FCPS sites under renovation. This enhanced program may require incremental changes to the rate over time and may result in a higher ultimate rate to fully support the program. Staff continues to evaluate these requirements, as well as the staffing to support them, and analyze the impact of increased real estate values and revenue projections. While staff continues to further evaluate the impact of recent initiatives and the long-term requirements for the Stormwater Program, the FY 2024 rate will remain the same as the FY 2023 Adopted Budget Plan level of \$0.0325 per \$100 of assessed value.

FY 2024 funding will support \$70,747,419 for capital project implementation including infrastructure reinvestment, regulatory requirements, dam safety, and contributory funding requirements. Specific funding levels in FY 2024 include:

- Funding in the amount of \$10,000,000 is included for Conveyance System Inspections, Development, and Rehabilitation in FY 2024, including \$3,000,000 for inspections and development and \$7,000,000 for rehabilitation and outfall restoration. The County owns and operates approximately 1,614 miles of underground stormwater pipes and improved channels with an estimated replacement value of over one billion dollars. County staff continues to perform internal inspections of all the stormwater pipes. The initial results show that approximately 5 percent of the pipes exhibit conditions of failure, and an additional 5 percent required maintenance or repair. MS4 Permit regulations require inspection and maintenance of these 1,614 miles of existing conveyance systems, 68,000 stormwater structures, and a portion of the immediate downstream channel at the 7,000 regulated pipe outlets. Acceptable industry standards indicate that one dollar reinvested in infrastructure saves seven dollars in the asset's life and 70 dollars if asset failure occurs. The goal of this program is to inspect pipes on a 20-year cycle and rehabilitate pipes and improve outfall channels before total failure occurs.
- Funding in the amount of \$17,000,000 is included for Dam Safety and Facility Rehabilitation, including \$6,000,000 for dam maintenance and \$11,000,000 for rehabilitation. There are approximately 8,200 stormwater management facilities in service that range in size from small rain gardens to large state regulated flood control dams. The County is responsible for inspecting approximately 5,800 privately-owned facilities and maintaining over 2,400 County owned facilities. This inventory increases annually and is projected to continually increase as new

development and redevelopment sites occur in the County. This initiative also includes the removal of sediment that occurs in both wet and dry stormwater management facilities to ensure that adequate capacity is maintained to treat the stormwater. The program results in approximately 50 projects annually that require design and construction management activities as well as contract management and maintenance responsibilities. This program maintains the structures and dams that control and treat the water flowing through County owned facilities. This program improves dam safety by supporting annual inspections of 20 state-regulated dams and the Huntington Levee and by developing Emergency Action Plans required by the state. The Emergency Action Plans are updated annually. In addition, these plans include annual emergency drills and exercises, and flood monitoring for each dam.

- Funding in the amount of \$4,179,875 is included in FY 2024 to support the debt service for the Stormwater/Wastewater Facility. This project will provide funding for a Stormwater/Wastewater Facility which consolidate operations and maximize efficiencies between the Stormwater and Wastewater Divisions. Currently, Stormwater operations are conducted from various locations throughout the County, with the majority of the staff located at the West Drive facility. Facilities for field maintenance operations and for field/office-based staff are inadequate and outdated for the increased scope of the Stormwater program, and inadequate to accommodate future operations. This project is currently in construction and is scheduled to be completed in late 2025. The facility is financed by EDA bonds with the Stormwater Services Fund and Wastewater Fund supporting the debt service.
- Funding in the amount of \$7,000,000 is included for Emergency and Flood Control Projects. This program supports flood control projects for unanticipated flooding events that impact storm systems and structural flooding. The program provides annual funding for scoping, design, and construction activities related to flood mitigation projects.
- Funding in the amount of \$640,000 is included for the transition from an Enterprise Asset Management (EAM) system to a more functional Asset Management Program (AMP). This funding will support the acquisition of software, servers, and consultant services to migrate asset management and related work order management into the new system. The current system tracks assets, inspections, daily work management, and associated contractor costs. Features of the replacement system include geographic information system (GIS) integration and field mobility. This new system will meet the future expectations for both divisions and optimize service delivery for DPWES.
- Funding in the amount of \$609,346 is included for the County's contribution to the Northern Virginia Soil and Water Conservation District (NVSWCD). The NVSWCD is an independent subdivision of the Commonwealth of Virginia that provides leadership in the conservation and protection of Fairfax County's soil and water resources. Accordingly, the work of NVSWCD supports many of the environmental goals established by the Board of Supervisors. The goal of the NVSWCD is to continue to improve the quality of the environment and general welfare of the citizens of Fairfax County by providing them with a means of dealing with soil, water conservation, and related natural resource problems. It provides County agencies with comprehensive environmental evaluations for proposed land use changes with particular attention to the properties of soils, erosion potential, drainage, and the impact on the surrounding environment. In addition, an amount of \$189,438 is included for the County's contribution to the Occoquan Watershed Monitoring Program (OWMP). The OWMP and the Occoquan Watershed Monitoring Laboratory (OWML) were established to ensure that water quality is monitored and protected in the Occoquan Watershed. Given the many diverse uses of the land and water resources in the Occoquan Watershed (agriculture, urban residential development, commercial

## Capital Projects Overview

and industrial activity, water supply, and wastewater disposal), the OWMP plays a critical role as the unbiased interpreter of basin water quality information.

- Funding in the amount of \$250,000 is included for first year funding of additional projects selected through the successful NVSWCD administered Conservation Assistance Program (CAP) and Virginia Conservation Assistance Program (VCAP) as approved by the Board of Supervisors on September 4, 2021. CAP and VCAP provide cost-share and technical assistance for the voluntary installation of environmental best management practices (BMP). The BMPs installed under CAP and VCAP help address private drainage and erosion issues, improve water quality, and support long-term stewardship of the County watersheds by building awareness of the importance of watershed protection.
- Funding in the amount of \$1,250,000 is included for the Stormwater Allocations to Towns project. On April 18, 2012, the State Legislature passed SB 227, which entitles the Towns of Herndon and Vienna to all revenues collected within their boundaries by Fairfax County's stormwater service district. An agreement was developed whereby the Towns remain part of the County's service district and the County returns 25 percent of the revenue collected from properties within each town. This allows for the Towns to provide services independently, such as maintenance and operation of stormwater pipes, manholes, and catch basins. The remaining 75 percent remains with the County and the County takes on the responsibility for the Towns' Chesapeake Bay Total Maximum Daily Load (TMDL) requirements as well as other TMDL and MS4 requirements. This provides for an approach that is based on watersheds rather than on jurisdictional lines.
- Funding in the amount \$4,000,000 is included for the Stormwater Regulatory Program. The County is required by federal law to operate under the conditions of a state issued MS4 Permit. Stormwater staff annually evaluates funding required to meet the increasing federal and state regulatory requirements pertaining to the MS4 Permit, and state and federal mandates associated with controlling water pollution delivered to local streams and the Chesapeake Bay. The MS4 Permit allows the County to discharge stormwater from its stormwater systems into state and federal waters. There are approximately 15,000 outfalls in the County with 7,000 of these outfalls being regulated outfalls covered by the permit. The most recent permit was issued to the County in April 2015 and expired in April 2020. The County is operating under an administrative continuance until a new permit is issued. The permit requires the County to document the stormwater management facility inventory, enhance public outreach and education efforts, increase water quality monitoring efforts, and provide stormwater management and stormwater control training to all appropriate County employees. The permit also requires the County to implement sufficient stormwater projects that will reduce the nutrients and sediment to comply with the Chesapeake Bay and local stream TMDL requirements.
- Funding in the amount of \$25,628,760 is included for Stream and Water Quality Improvements. This program funds water quality improvement projects necessary to mitigate the impacts to local streams and the Chesapeake Bay resulting from urban stormwater runoff. This includes water quality projects, such as construction and retrofit of stormwater management ponds, implementation of green stormwater infrastructure facilities, stream restoration, and water quality projects identified in the completed Countywide Watershed Management Plans. These projects will aid in the reduction of pollutants and improve water quality in County streams that are considered to be in fair to very poor condition and likely do not meet Federal Clean Water Act water quality standards. In addition, TMDL requirements for local streams and the Chesapeake Bay are the regulatory drivers by which pollutants entering impaired water bodies must be reduced. The Chesapeake Bay TMDL was established by the EPA and requires that

MS4 communities, as well as other dischargers, implement measures to significantly reduce the nitrogen, phosphorous, and sediment loads entering waters draining to the Chesapeake Bay by 2025. MS4 Permit holders must achieve 35 percent of the required reductions within the current five-year permit cycle and 60 percent of the required reductions in the next five-year permit cycle. In addition, compliance with the Chesapeake Bay TMDL requires that the County undertake construction of new stormwater facilities and retrofit existing facilities and properties. The EPA continually updates the Chesapeake Bay compliance targets and credits. In addition to being required to meet the Chesapeake Bay TMDL targets, the current MS4 Permit requires the County to develop and implement action plans to address local impairments. Most of the 1,900 watershed management plan projects contribute toward achieving the Chesapeake Bay and local stream TMDL requirements.

### Wastewater Management System

The Fairfax County Wastewater Management Program is operated, maintained, and managed within the DPWES, and includes nearly 3,300 miles of sewer lines, 63 pumping stations, and 57 flow metering stations. Total FY 2024 funding is \$300,000,000, including support for the following projects:

- Funding in the amount of \$210,000,000 is included for upgrade and improvement projects at the Norman M. Cole, Jr. Pollution Control Plant and other Treatment Plants operated by Interjurisdictional Partners, the Conveyance System Capacity Expansion program, and the Wastewater Developers Reimbursement program. FY 2024 funding will provide for reinvestments to maintain regulatory compliance requirements as they pertain to the Clean Water Act, Chesapeake Bay Preservation Program, and Title IV of the Clean Air Act as enforced by the Virginia Department of Environmental Quality. This funding will be supported by anticipated sewer revenue bonds.
- Funding in the amount of \$10,000,000 is included to continue the systematic rehabilitation of the County's approximately 3,300 miles of sanitary sewer lines. Rehabilitation includes, among other things, the use of trenchless technology to rehabilitate approximately 20 miles of sewer lines per year.
- Funding in the amount of \$5,000,000 is included to complete the rehabilitation of the County's force mains at Covanta, Mount Vernon Terrace, Langley School, Riverwood, and Little Hunting Creek.
- Funding in the amount of \$25,000,000 is included for the inspection, repair, and replacement of gravity sewers within the wastewater collection system. FY 2024 funding is provided for the closed-circuit television (CCTV) inspection of more than 200 miles of sewer and rehabilitation of over 25 miles of sewer using cured-in-place-pipe (CIPP). In addition, funding is provided for the repair and replacement of defective and aging gravity sewers, including emergency repair work. New initiatives for FY 2024 include detailed inflow and infiltration and creek bed investigations.
- Funding in the amount of \$30,000,000 is included for the continuation of systematic rehabilitation of structures and equipment at the Norman M. Cole, Jr. Pollution Control Plant. FY 2024 funding will provide for the rehabilitation and replacement of pumps, gates, and valves; stormwater runoff improvements, and continuation of the rehabilitation of the motor control centers/distribution centers (MCC/DC) and raw wastewater pump station facility.

### Other Financing

- Funding in the amount of \$20,000,000 is included for the planned replacement of pumping stations throughout the County. FY 2024 funding will provide for the regularly scheduled repair, renovation, and replacement of pumping station equipment and facilities. There will be nine pump stations in the design phase and four pump stations in the construction phase in FY 2024.

Funding in the amount of \$51,735,835 includes \$1,475,000 that is associated with the athletic services fees discussed above. The remaining \$50,260,835 supports various other projects financed by other sources of revenue. Specific funding levels in FY 2024 include:

#### **Special Revenue:**

- Funding of \$13,612,450 is included for the County Transit Systems Fund for capital projects.
- Funding of \$335,000 is included for the Reston Community Center for improvements to the CenterStage theatre as well as necessary repairs to the flooring and elevators in the Reston Community Center facility.
- Funding of \$190,000 is included for the McLean Community Center to support improvements to the facility including repairs and additions in the theater.
- Funding of \$500,000 is included for mechanical repairs and infrastructure improvements at the Newington Operations Solid Waste facility.
- Funding of \$2,050,000 is included to support civil work, site renovation, and environmental compliance requirements at the I-66 Transfer Station.
- Funding of \$2,410,000 is included to support capital improvement and environmental compliance projects at the I-95 Landfill Complex.

#### **Housing:**

- Funding of \$1,000,000 is included for the ADU Acquisition project for reallocation to specific projects when identified and approved by both the Redevelopment and Housing Authority (FCRHA) and Board of Supervisors.
- Funding of \$2,500,000 is included for the Moderate-Income Direct Sales (MIDS) Resale Program to provide resources necessary to acquire properties that are offered for sale and, if necessary, rehabilitate them prior to reselling them in the First-Time Homebuyers Program (FTHB).
- Funding in the amount of \$93,342 is included for the Undesignated Housing Trust Fund.

#### **Other:**

- Funding in the amount of \$27,570,043 is included for various school construction projects financed from a state construction grant, Parent Teachers Association/Parent Teacher Organization receipts, and transfers from Fund S31000, Public School Construction. For more details, see the [Fairfax County Public School's FY 2024 Superintendent's Proposed Budget](#).

### Capital Construction and Operating Expenditure Interaction

To maintain a balanced budget, annual revenues are projected, and operating and capital construction expenditures are identified to determine the County's overall requirements and funding availability. Funding levels for capital construction projects are based on the merits of a particular project together with the available funding from all financing sources, with primary reliance on General Obligation bonds. The Board of Supervisors annually reviews cash requirements for capital project financing. The County's capital program has a direct impact on the operating budget, particularly in association with the establishment and opening of new facilities. The Board of Supervisors continues to be cognizant of the effect of the completion of capital projects on the County's operating budget. The cost of operating new or expanded facilities or infrastructure is included in the fiscal year the facility becomes operational. However, in some cases, like the construction of the expanded and renovated Courthouse, the operating impact may be absorbed gradually over several years. For example, costs associated with loose and systems furniture, moving expenses, providing for additional security and staffing, renovating existing courtrooms, implementing new courtroom technology, and setting up an Operations and Maintenance satellite shop with staff dedicated to the courthouse facility are all costs that can be phased in over time, thus spreading the operating impact over a number of years, rather than concentrating costs in the fiscal year the facility opens.

Capital projects can affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs, or by providing capacity for new programs or services. Such impacts vary widely from project to project and, as such, are evaluated individually. Operating costs resulting from the completion of a capital project differ greatly depending on the type of capital project and construction delays. A new facility, for example, will often require additional staff, an increase in utility costs, and increases in custodial, security and maintenance contracts. Conversely, a capital project that renovates an existing facility may reduce operating expenditures due to a decrease in necessary maintenance costs. For example, funding HVAC and electrical system repair or replacement projects has the potential to reduce operating expenditures by reducing costly maintenance and staff time spent addressing critical system repairs. The same is true for projects such as fire alarms, emergency generators, and carpet replacement, as well as roof repairs. Investing in aging and deteriorating building systems and components can alleviate the need for future expenditures, often resulting in significant cost avoidance. Additionally, if a system failure should occur, there is the potential that a County facility must shut down, suspending services to citizens, and disrupting County business. The County's emphasis on capital renewal and preventative maintenance works to ensure these kinds of interruptions are avoided.

The opening of new County facilities results in a wide range of operating costs. For example, equipment and furniture, books, additional staff, and an increase in utility costs may all be necessary to prepare for the opening of a new library or extensive library expansion/renovation. These costs are estimated as the project is developed and included in the appropriate agency budget in the year the facility becomes operational. The following FY 2024 costs have been budgeted to support multi-year phased opening of facilities or facilities that are scheduled to open during FY 2024.



# Capital Projects Overview

## New, Renovated, or Expanded County Facilities

| Facility   | Additional Positions | Estimated Net Operating Costs |
|--|----------------------|-------------------------------|
| Facilities Management Department (FMD) Operational Costs | 0/0.0 FTE            | \$265,865                     |
| Park Museum Operational Costs                            | 0/0.0 FTE            | \$200,000                     |
| Patrick Henry Shelter                                    | 0/0.0 FTE            | \$601,647                     |
| Patriot Park North                                       | 0/0.0 FTE            | \$169,637                     |
| South County Animal Shelter                              | 0/0.0 FTE            | \$2,956,870                   |
| Springfield Center Without Walls                         | 3/2.25 FTE           | \$223,075                     |
| Workforce Innovation Skills Hub                          | 0/0.0 FTE            | \$829,000                     |
| <b>Total FY 2024 Costs</b>                               | <b>3/2.25 FTE</b>    | <b>\$5,246,094</b>            |

The following facilities are scheduled to open in the near future and may require additional staffing and operational costs. Requests for funding will be reviewed as part of the development of the annual budget in the year the facility becomes operational. Many facilities are in the pre-design phase or have recently been approved for funding and the completion dates are not yet developed.

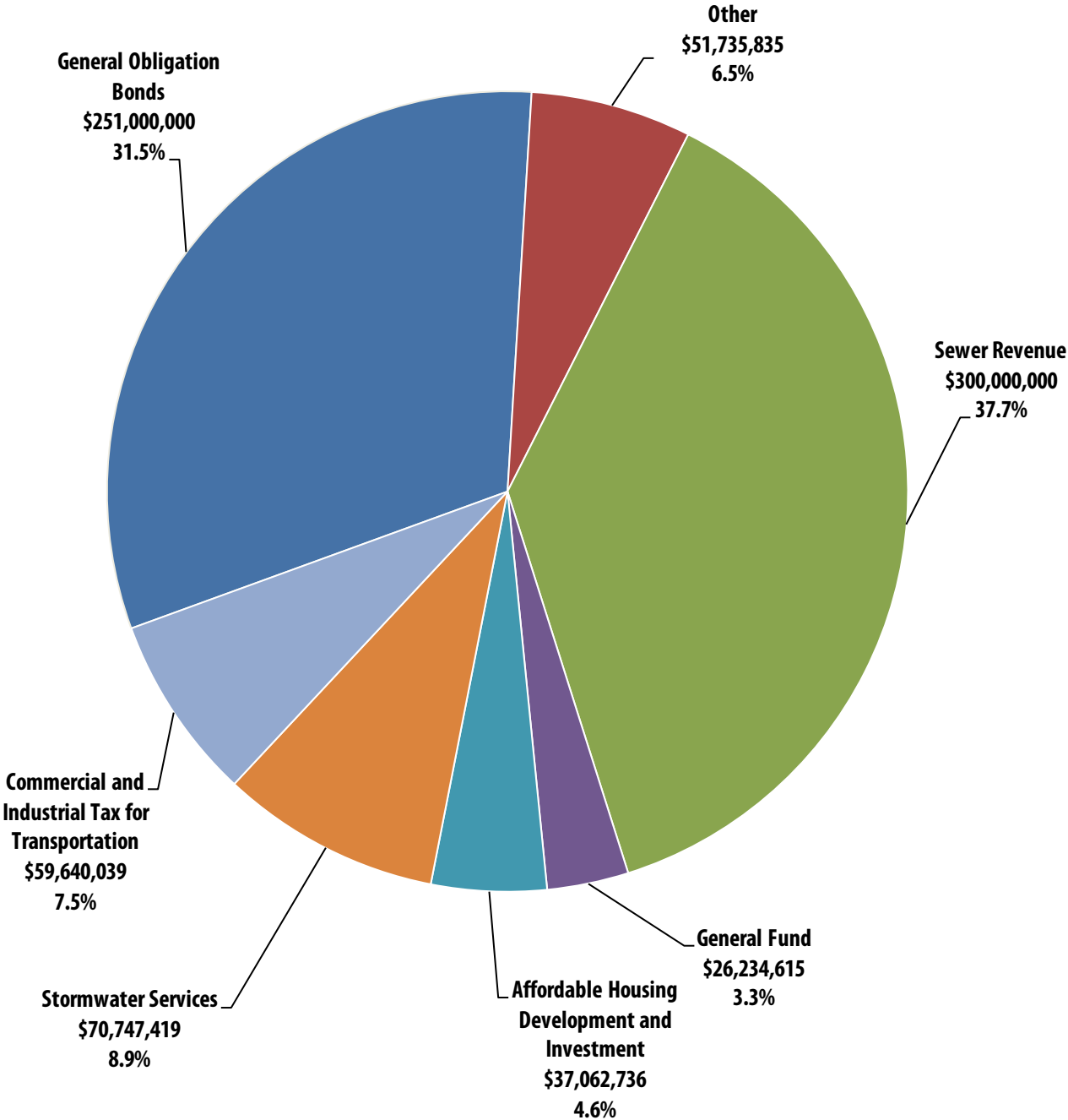
| Facility                                      | Projected Completion Date |
|---|---------------------------|
| Adult Detention Center Renovation             | July 2027                 |
| Crossroads                                    | TBD                       |
| Courtroom Renovations – Phase III             | March 2023                |
| Eleanor Kennedy Shelter                       | TBD                       |
| Fairview Fire Station                         | February 2026             |
| Franconia Police Station                      | May 2025                  |
| George Mason Library                          | TBD                       |
| Gunston Fire Station                          | June 2026                 |
| Judicial Complex Building One                 | TBD                       |
| Kingstowne Complex                            | May 2025                  |
| Mason Police Station                          | January 2026              |
| Monument Drive Parking Garage                 | September 2023            |
| Mount Vernon Rec Center                       | February 2025             |
| Operational Support Bureau                    | April 2025                |
| Original Mt. Vernon High School Redevelopment | December 2025             |
| Patrick Henry Library                         | August 2026               |
| Patrick Henry Shelter                         | December 2024             |
| Penn Daw Fire Station                         | TBD                       |
| Seven Corners Fire Station                    | April 2024                |
| South County Police Station/Animal Shelter    | August 2023               |
| Springfield Commuter Parking Garage           | December 2023             |
| Stormwater/Wastewater Facility                | December 2025             |

| Facility                              | Projected Completion Date |
|---------------------------------------|---------------------------|
| Tysons Community Center               | TBD                       |
| Tysons Fire Station                   | TBD                       |
| West Annandale Volunteer Fire Station | October 2025              |
| Willard Health Center                 | TBD                       |
| Workhouse Buildings 13 & 15           | May 2023                  |

**Summary of  
FY 2024 Capital  
Construction  
Program**

Major segments of the County's FY 2024 Capital Construction Program are presented in several pie charts that follow to visually demonstrate the funding sources for capital expenditures. Capital construction expenditures by fund are shown in the Summary Schedule of FY 2024 Funded Capital Projects. In addition, a list of all projects funded in FY 2024 and their funding sources is included in this section. For additional information, see the Capital Project Funds section of the Capital Construction and Other Operating Funds in Volume 2. Detailed information concerning capital projects in Fund S31000, Public School Construction, can be found in the [Fairfax County Public School's FY 2024 Advertised Budget](#).

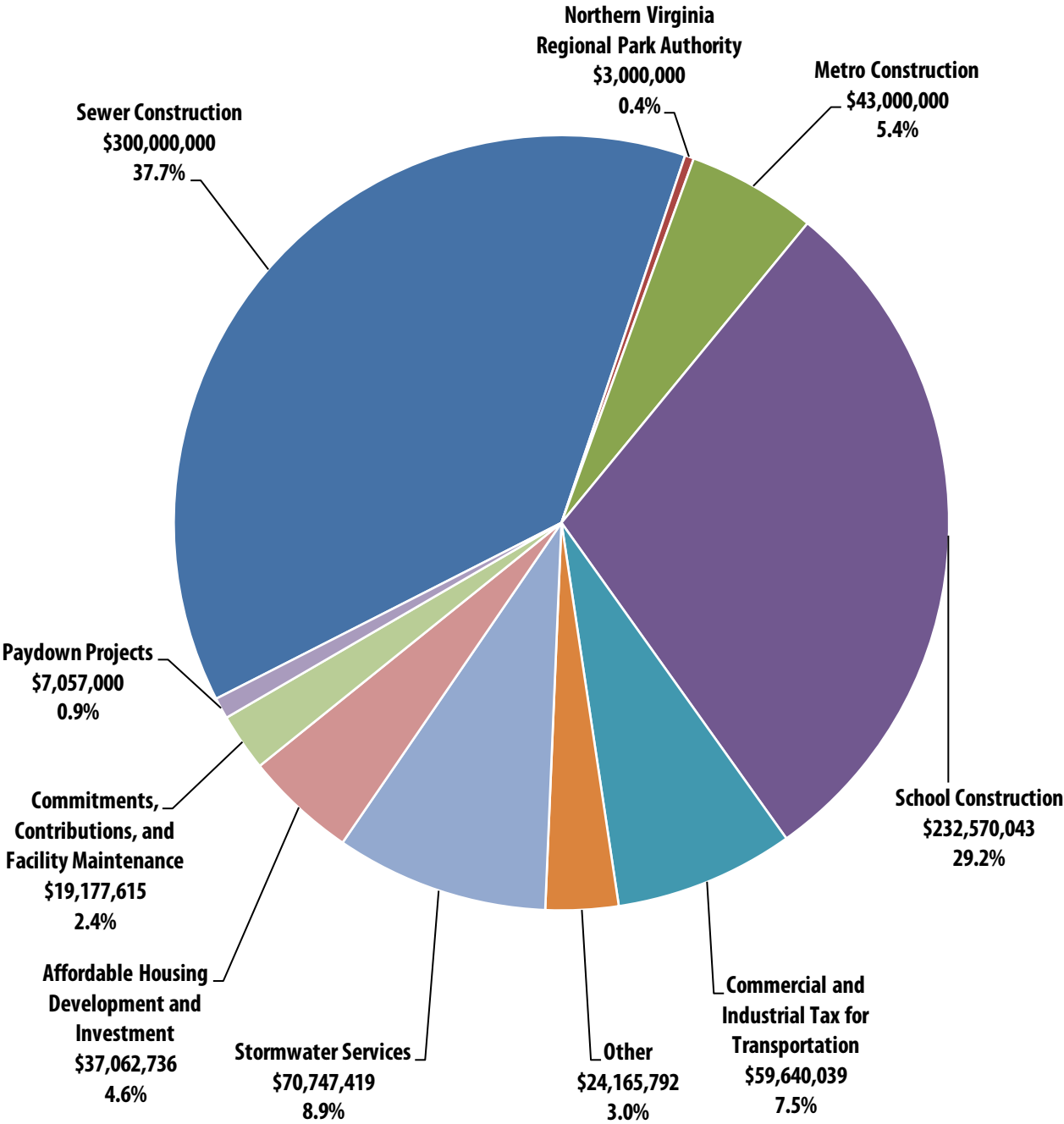
### CAPITAL CONSTRUCTION PROJECTS FY 2024 SOURCE OF FUNDS



**TOTAL = \$796,420,644**

NOTE: This chart does not include Debt Service funding.

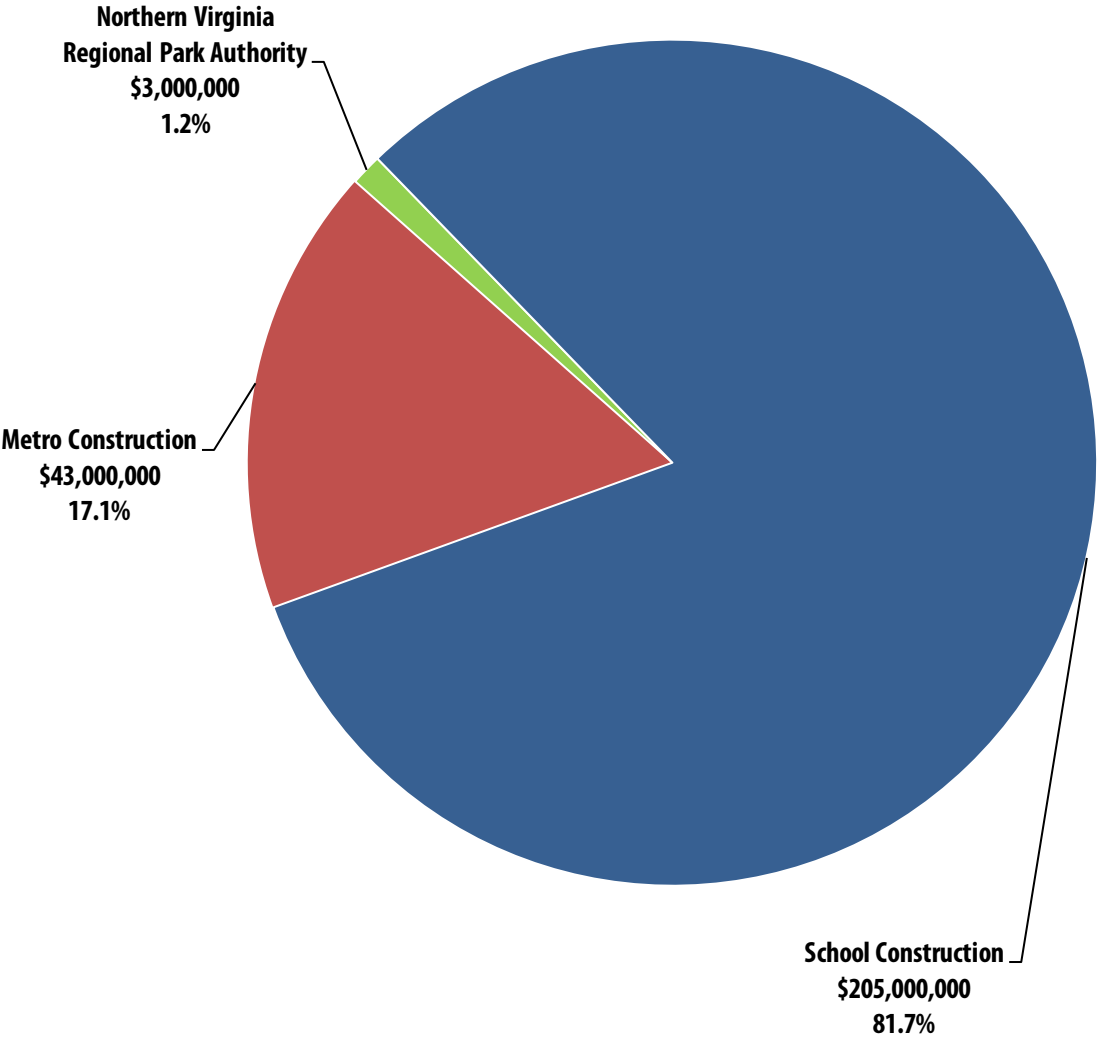
### CAPITAL CONSTRUCTION PROJECTS FY 2024 EXPENDITURES



**TOTAL = \$796,420,644**

NOTE: This chart does not include Debt Service funding.

**GENERAL OBLIGATION BOND FINANCED  
CAPITAL PROJECTS  
FY 2024 EXPENDITURES**



**TOTAL = \$251,000,000**

**SUMMARY SCHEDULE OF FY 2024  
FUNDED CAPITAL PROJECTS**

| Fund/Title  | FY 2022 Actual       | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | FY 2024 FINANCING                     |                      |                    |                      |
|---|----------------------|-----------------------------|-----------------------------|--------------------------------|---------------------------------------|----------------------|--------------------|----------------------|
|   |                      |                             |                             |                                | General Obligation Bonds <sup>1</sup> | General Fund         | Federal/ State Aid | Other <sup>2</sup>   |
| <b>SPECIAL REVENUE FUNDS<sup>3</sup></b>                |                      |                             |                             |                                |                                       |                      |                    |                      |
| 40000 County Transit Systems                            | \$23,187,647         | \$10,828,526                | \$52,988,121                | \$13,612,450                   | \$0                                   | \$0                  | \$0                | \$13,612,450         |
| 40010 County and Regional Transportation Projects       | 48,376,094           | 61,275,204                  | 481,033,592                 | 59,640,039                     | 0                                     | 0                    | 0                  | 59,640,039           |
| 40050 Reston Community Center                           | 194,790              | 357,500                     | 1,125,642                   | 335,000                        | 0                                     | 0                    | 0                  | 335,000              |
| 40060 McLean Community Center                           | 323,684              | 1,100,000                   | 1,539,818                   | 190,000                        | 0                                     | 0                    | 0                  | 190,000              |
| 40100 Stormwater Services                               | 56,797,439           | 65,879,740                  | 257,786,068                 | 70,747,419                     | 0                                     | 0                    | 0                  | 70,747,419           |
| 40140 Refuse Collection and Recycling Operations        | 24,624               | 100,203                     | 1,042,188                   | 500,000                        | 0                                     | 0                    | 0                  | 500,000              |
| 40150 Refuse Disposal                                   | 1,393,506            | 967,581                     | 6,796,163                   | 2,050,000                      | 0                                     | 0                    | 0                  | 2,050,000            |
| 40170 I-95 Refuse Disposal                              | 895,012              | 1,450,000                   | 9,796,513                   | 2,410,000                      | 0                                     | 0                    | 0                  | 2,410,000            |
| 40300 Housing Trust Fund                                | 7,207,843            | 3,667,191                   | 22,598,442                  | 3,593,342                      | 0                                     | 0                    | 0                  | 3,593,342            |
| <b>Subtotal</b>   | <b>\$138,400,639</b> | <b>\$145,625,945</b>        | <b>\$834,706,547</b>        | <b>\$153,078,250</b>           | <b>\$0</b>                            | <b>\$0</b>           | <b>\$0</b>         | <b>\$153,078,250</b> |
| <b>DEBT SERVICE FUNDS</b>                               |                      |                             |                             |                                |                                       |                      |                    |                      |
| 20000 Consolidated County and Schools Debt Service Fund | \$332,622,272        | \$340,052,647               | \$345,284,404               | \$349,211,866                  | \$0                                   | \$342,808,948        | \$0                | \$6,402,918          |
| <b>Subtotal</b>   | <b>\$332,622,272</b> | <b>\$340,052,647</b>        | <b>\$345,284,404</b>        | <b>\$349,211,866</b>           | <b>\$0</b>                            | <b>\$342,808,948</b> | <b>\$0</b>         | <b>\$6,402,918</b>   |
| <b>CAPITAL PROJECTS FUNDS</b>                           |                      |                             |                             |                                |                                       |                      |                    |                      |
| 30000 Metro Operations and Construction <sup>4</sup>    | \$41,089,646         | \$42,000,000                | \$42,091,821                | \$43,000,000                   | \$43,000,000                          | \$0                  | \$0                | \$0                  |
| 30010 General Construction and Contributions            | 55,658,786           | 27,172,006                  | 272,699,541                 | 27,910,848                     | 3,000,000                             | 23,435,848           | 0                  | 1,475,000            |
| 30015 Environmental and Energy Program                  | 5,678,096            | 1,298,767                   | 38,569,210                  | 1,298,767                      | 0                                     | 1,298,767            | 0                  | 0                    |
| 30020 Infrastructure Replacement and Upgrades           | 11,760,106           | 1,500,000                   | 82,151,798                  | 1,500,000                      | 0                                     | 1,500,000            | 0                  | 0                    |
| 30030 Library Construction                              | 4,088,006            | 0                           | 103,287,604                 | 0                              | 0                                     | 0                    | 0                  | 0                    |
| 30040 Contributed Roadway Improvements                  | 7,722,393            | 0                           | 50,822,357                  | 0                              | 0                                     | 0                    | 0                  | 0                    |
| 30050 Transportation Improvements                       | 8,348,876            | 0                           | 85,310,922                  | 0                              | 0                                     | 0                    | 0                  | 0                    |
| 30070 Public Safety Construction                        | 40,133,286           | 0                           | 310,602,771                 | 0                              | 0                                     | 0                    | 0                  | 0                    |
| 30090 Pro Rata Share Drainage Construction              | 85,857               | 0                           | 8,607,972                   | 0                              | 0                                     | 0                    | 0                  | 0                    |
| 30300 Affordable Housing Development and Investment     | 14,975,749           | 35,386,000                  | 106,957,797                 | 37,062,736                     | 0                                     | 0                    | 0                  | 37,062,736           |
| 30400 Park Authority Bond Construction                  | 26,584,073           | 0                           | 144,403,710                 | 0                              | 0                                     | 0                    | 0                  | 0                    |
| S31000 Public School Construction                       | 209,035,583          | 203,814,043                 | 683,906,438                 | 232,570,043                    | 205,000,000                           | 0                    | 0                  | 27,570,043           |
| <b>Subtotal</b>   | <b>\$425,160,457</b> | <b>\$311,170,816</b>        | <b>\$1,929,411,941</b>      | <b>\$343,342,394</b>           | <b>\$251,000,000</b>                  | <b>\$26,234,615</b>  | <b>\$0</b>         | <b>\$66,107,779</b>  |

**SUMMARY SCHEDULE OF FY 2024  
FUNDED CAPITAL PROJECTS**

| Fund/Title                            | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | FY 2024 FINANCING                           |                      |                       |                      |
|---------------------------------------|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|----------------------|-----------------------|----------------------|
|                                       |                        |                                   |                                   |                                      | General<br>Obligation<br>Bonds <sup>1</sup> | General Fund         | Federal/<br>State Aid | Other <sup>2</sup>   |
| <b>ENTERPRISE FUNDS</b>               |                        |                                   |                                   |                                      |   |                      |                       |                      |
| 69300 Sewer Construction Improvements | \$61,196,618           | \$89,000,000                      | \$158,881,122                     | \$90,000,000                         | \$0   | \$0                  | \$0                   | \$90,000,000         |
| 69310 Sewer Bond Construction         | 66,884,287             | 0                                 | 135,654,426                       | 210,000,000                          | 0   | 0                    | 0                     | 210,000,000          |
| <b>Subtotal</b>                       | <b>\$128,080,905</b>   | <b>\$89,000,000</b>               | <b>\$294,535,548</b>              | <b>\$300,000,000</b>                 | <b>\$0</b>                                  | <b>\$0</b>           | <b>\$0</b>            | <b>\$300,000,000</b> |
| <b>TOTAL</b>                          | <b>\$1,024,264,273</b> | <b>\$885,849,408</b>              | <b>\$3,403,938,440</b>            | <b>\$1,145,632,510</b>               | <b>\$251,000,000</b>                        | <b>\$369,043,563</b> | <b>\$0</b>            | <b>\$525,588,947</b> |

<sup>1</sup> The sale of bonds is presented here for planning purposes. Actual bond sales are based on cash needs in accordance with Board policy.

<sup>2</sup> Other financing includes developer contributions and payments, sewer system revenues, transfers from other funds, pro rata deposits, special revenue funds, and fund balances.

<sup>3</sup> Reflects the capital construction portion of total expenditures.

<sup>4</sup> Reflects Fairfax County portion of Metro capital construction expenses.

**FY 2024 FUNDED CAPITAL PROJECTS**  
**(For additional information see referenced Fund narratives)**

| Fund  | Project Name                                     | Project      | FY 2024 Advertised Total | General Fund | General Obligation Bonds | Athletic Services Fee | Sewer Revenues | Stormwater Revenues | Affordable Housing Development and Investment | Commercial and Industrial Revenues | Other Revenues |
|-------|--|--------------|--------------------------|--------------|--------------------------|-----------------------|----------------|---------------------|---|------------------------------------|----------------|
| 30000 | Metro Operations and Construction Contribution   | N/A          | \$43,000,000             |              | \$43,000,000             |                       |                |                     |   |                                    |                |
| 30010 | ADA Compliance - Housing                         | HF-000036    | \$50,000                 | \$50,000     |                          |                       |                |                     |   |                                    |                |
| 30010 | ADA Compliance - Parks                           | PR-000083    | \$300,000                | \$300,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | Athletic Fields – APRT Amenity Maintenance       | 2G79-220-000 | \$50,000                 | \$50,000     |                          |                       |                |                     |   |                                    |                |
| 30010 | Athletic Fields - FCPS Field Maintenance         | 2G51-001-000 | \$1,465,338              | \$1,465,338  |                          |                       |                |                     |   |                                    |                |
| 30010 | Athletic Fields - FCPS Lighting Upgrades         | PR-000082    | \$250,000                | \$250,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | Athletic Fields - Park Field Maintenance         | 2G51-002-000 | \$2,878,000              | \$2,878,000  |                          |                       |                |                     |   |                                    |                |
| 30010 | Athletic Services Fee - Custodial Support        | 2G79-219-000 | \$275,000                |              |                          | \$275,000             |                |                     |   |                                    |                |
| 30010 | Athletic Services Fee - FCPS Diamond Fields      | 2G51-003-000 | \$1,000,000              | \$750,000    |                          | \$250,000             |                |                     |   |                                    |                |
| 30010 | Athletic Services Fee - Sports Scholarships      | 2G79-221-000 | \$300,000                | \$225,000    |                          | \$75,000              |                |                     |   |                                    |                |
| 30010 | Athletic Services Fee - Turf Field Development   | PR-000080    | \$75,000                 |              |                          | \$75,000              |                |                     |   |                                    |                |
| 30010 | Athletic Services Fee - Turf Field Replacement   | PR-000097    | \$2,250,000              | \$1,450,000  |                          | \$800,000             |                |                     |   |                                    |                |
| 30010 | CIP Feasibility Studies                          | 2G25-125-000 | \$1,000,000              | \$1,000,000  |                          |                       |                |                     |   |                                    |                |
| 30010 | Developer Defaults                               | 2G25-020-000 | \$200,000                | \$200,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | DPWES Snow Removal                               | 2G25-128-000 | \$2,000,000              | \$2,000,000  |                          |                       |                |                     |   |                                    |                |
| 30010 | DPWES Transportation Maintenance                 | 2G25-129-000 | \$1,911,916              | \$1,911,916  |                          |                       |                |                     |   |                                    |                |
| 30010 | NOVA Community College Contribution              | 2G25-013-000 | \$2,576,999              | \$2,576,999  |                          |                       |                |                     |   |                                    |                |
| 30010 | NVRPA Contribution                               | 2G06-003-000 | \$3,000,000              |              | \$3,000,000              |                       |                |                     |   |                                    |                |
| 30010 | Parks - Building/Structures Reinvestment         | PR-000109    | \$925,000                | \$925,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | Parks - Grounds Maintenance                      | 2G51-006-000 | \$600,000                | \$600,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | Parks - Infrastructure/Amenities Upgrades        | PR-000110    | \$882,000                | \$882,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | Parks - Preventative Maintenance And Inspections | 2G51-007-000 | \$551,000                | \$551,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | Payments of Interest on Bond Deposits            | 2G06-002-000 | \$50,000                 | \$50,000     |                          |                       |                |                     |   |                                    |                |
| 30010 | Reinvestment and Repairs to County Roads         | 2G25-021-000 | \$500,000                | \$500,000    |                          |                       |                |                     |   |                                    |                |
| 30010 | Reinvestment and Repairs to Walkways             | ST-000049    | \$1,000,000              | \$1,000,000  |                          |                       |                |                     |   |                                    |                |
| 30010 | Revitalization Maintenance - CRP Areas           | 2G25-014-000 | \$1,410,000              | \$1,410,000  |                          |                       |                |                     |   |                                    |                |
| 30010 | SACC Contribution                                | 2G25-012-000 | \$1,000,000              | \$1,000,000  |                          |                       |                |                     |   |                                    |                |
| 30010 | Salona Property Payment                          | 2G06-001-000 | \$706,952                | \$706,952    |                          |                       |                |                     |   |                                    |                |
| 30010 | Solid Waste Storm Clean Ups                      | 2G25-127-000 | \$75,000                 | \$75,000     |                          |                       |                |                     |   |                                    |                |
| 30010 | Survey Control Network Monumentation             | 2G25-019-000 | \$95,000                 | \$95,000     |                          |                       |                |                     |   |                                    |                |
| 30010 | Wastewater Colchester Contribution               | 2G25-126-000 | \$533,643                | \$533,643    |                          |                       |                |                     |   |                                    |                |
| 30015 | Climate Action Implementation                    | 2G02-042-000 | \$300,000                | \$300,000    |                          |                       |                |                     |   |                                    |                |
| 30015 | EIP - Latino Conservation Week Support           | 2G51-050-000 | \$11,500                 | \$11,500     |                          |                       |                |                     |   |                                    |                |
| 30015 | EIP - Parks Battery Leaf Blowers                 | PR-000158    | \$164,700                | \$164,700    |                          |                       |                |                     |   |                                    |                |
| 30015 | EIP - Parks Bike to Parks                        | PR-000140    | \$75,000                 | \$75,000     |                          |                       |                |                     |   |                                    |                |
| 30015 | EIP - Parks Dark Skies Education                 | 2G51-049-000 | \$6,200                  | \$6,200      |                          |                       |                |                     |   |                                    |                |
| 30015 | EIP - Parks Invasive Management Area Program     | 2G51-046-000 | \$400,000                | \$400,000    |                          |                       |                |                     |   |                                    |                |
| 30015 | EIP - Parks Meadow Restorations                  | PR-000131    | \$198,367                | \$198,367    |                          |                       |                |                     |   |                                    |                |
| 30015 | EIP - Parks Watch the Green Grow                 | 2G51-045-000 | \$40,000                 | \$40,000     |                          |                       |                |                     |   |                                    |                |



**FY 2024 FUNDED CAPITAL PROJECTS**  
**(For additional information see referenced Fund narratives)**

| Fund  | Project Name                                  | Project      | FY 2024<br>Advertised<br>Total | General<br>Fund | General<br>Obligation<br>Bonds | Athletic<br>Services<br>Fee | Sewer<br>Revenues | Stormwater<br>Revenues | Affordable<br>Housing<br>Development<br>and Investment | Commercial<br>and Industrial<br>Revenues | Other<br>Revenues |
|-------|---|--------------|--------------------------------|-----------------|--------------------------------|-----------------------------|-------------------|------------------------|--|--|-------------------|
| 30015 | EIP - Parks Water Chestnut Control            | 2G51-048-000 | \$103,000                      | \$103,000       |                                |                             |                   |                        |  |  |                   |
| 30020 | Emergency Building Repairs                    | GF-000008    | \$1,500,000                    | \$1,500,000     |                                |                             |                   |                        |  |  |                   |
| 30300 | Affordable/Workforce Housing                  | 2H38-072-000 | \$894,874                      |                 |                                |                             |                   |                        | \$894,874  |  |                   |
| 30300 | Housing Blueprint Project                     | 2H38-084-000 | \$26,782,862                   |                 |                                |                             |                   |                        | \$26,782,862   |  |                   |
| 30300 | Little River Glen IV                          | HF-000016    | \$1,000,000                    |                 |                                |                             |                   |                        | \$1,000,000  |  |                   |
| 30300 | Rental Subsidy and Services Program           | 2H38-084-000 | \$3,000,000                    |                 |                                |                             |                   |                        | \$3,000,000  |  |                   |
| 30300 | WDU Acquisitions                              | 2H38-228-000 | \$500,000                      |                 |                                |                             |                   |                        | \$500,000  |  |                   |
| 30300 | Wedgewood Debt Service                        | 2H38-081-000 | \$4,885,000                    |                 |                                |                             |                   |                        | \$4,885,000  |  |                   |
| 40000 | Burke VRE Park and Ride Renovation            | 2G40-195-000 | \$250,000                      |                 |                                |                             |                   |                        |  |  | \$250,000         |
| 40000 | Bus Garage Facility Renovations               | TF-000059    | \$1,650,000                    |                 |                                |                             |                   |                        |  |  | \$1,650,000       |
| 40000 | Bus Shelter Replacement                       | TS-000022    | \$100,000                      |                 |                                |                             |                   |                        |  |  | \$100,000         |
| 40000 | Fairfax Connector Support Vehicles            | TF-000053    | \$150,000                      |                 |                                |                             |                   |                        |  |  | \$150,000         |
| 40000 | Farebox Upgrade/Replacement                   | TF-000039    | \$3,454,700                    |                 |                                |                             |                   |                        |  |  | \$3,454,700       |
| 40000 | Mid-Life Overhaul                             | TF-000040    | \$2,600,000                    |                 |                                |                             |                   |                        |  |  | \$2,600,000       |
| 40000 | NVTC CC I-66 ITB RTE 598 Buses                | TF-000061    | \$4,069,500                    |                 |                                |                             |                   |                        |  |  | \$4,069,500       |
| 40000 | NVTC CC I-95/395 RTE 391 Buses                | TF-000060    | \$678,250                      |                 |                                |                             |                   |                        |  |  | \$678,250         |
| 40000 | Shop Equipment                                | TF-000051    | \$660,000                      |                 |                                |                             |                   |                        |  |  | \$660,000         |
| 40010 | Bike/Ped Program Operations                   | 2G40-177-000 | \$900,000                      |                 |                                |                             |                   |                        |  | \$900,000                                |                   |
| 40010 | Construction Reserve                          | 2G40-001-000 | \$5,036,776                    |                 |                                |                             |                   |                        |  | \$5,036,776                              |                   |
| 40010 | Construction Reserve NVTA 30%                 | 2G40-107-000 | \$21,196,031                   |                 |                                |                             |                   |                        |  | \$21,196,031                             |                   |
| 40010 | CSYP Bike & Pedestrian Program                | 2G40-088-000 | \$11,000,000                   |                 |                                |                             |                   |                        |  | \$11,000,000                             |                   |
| 40010 | Herndon NVTA 30% Capital                      | 2G40-105-000 | \$1,143,894                    |                 |                                |                             |                   |                        |  | \$1,143,894                              |                   |
| 40010 | Metro Capital Transfer NVTA 30%               | 2G40-164-000 | \$13,260,000                   |                 |                                |                             |                   |                        |  | \$13,260,000                             |                   |
| 40010 | Spot Program                                  | 2G40-087-000 | \$5,000,000                    |                 |                                |                             |                   |                        |  | \$5,000,000                              |                   |
| 40010 | Studies/Planning/Advanced Design/Prog Rsv     | 2G40-090-000 | \$700,000                      |                 |                                |                             |                   |                        |  | \$700,000                                |                   |
| 40010 | VDOT Plan Review                              | 2G40-097-000 | \$475,000                      |                 |                                |                             |                   |                        |  | \$475,000                                |                   |
| 40010 | Vienna NVTA 30% Capital                       | 2G40-106-000 | \$928,338                      |                 |                                |                             |                   |                        |  | \$928,338                                |                   |
| 40050 | RCC-CenterStage Theatre Enhancements          | CC-000008    | \$45,000                       |                 |                                |                             |                   |                        |  |  | \$45,000          |
| 40050 | RCC - Facility Enhancements                   | CC-000002    | \$12,000                       |                 |                                |                             |                   |                        |  |  | \$12,000          |
| 40050 | Reston Community Center Improvements          | CC-000001    | \$278,000                      |                 |                                |                             |                   |                        |  |  | \$278,000         |
| 40060 | McLean Community Center Improvements          | CC-000006    | \$190,000                      |                 |                                |                             |                   |                        |  |  | \$190,000         |
| 40100 | CAP/VCAP Grany Contribution to NVSWCD         | 2G25-011-000 | \$250,000                      |                 |                                |                             |                   | \$250,000              |  |  |                   |
| 40100 | Conveyance System Inspection/Development      | 2G25-028-000 | \$3,000,000                    |                 |                                |                             |                   | \$3,000,000            |  |  |                   |
| 40100 | Conveyance System Rehabilitation              | SD-000034    | \$7,000,000                    |                 |                                |                             |                   | \$7,000,000            |  |  |                   |
| 40100 | Dam & Facility Maintenance                    | 2G25-031-000 | \$6,000,000                    |                 |                                |                             |                   | \$6,000,000            |  |  |                   |
| 40100 | Dam Safety and Facility Rehabilitation        | SD-000033    | \$11,000,000                   |                 |                                |                             |                   | \$11,000,000           |  |  |                   |
| 40100 | Debt Service for SW/WW Facility               | 2G25-117-000 | \$4,179,875                    |                 |                                |                             |                   | \$4,179,875            |  |  |                   |
| 40100 | Emergency and Flood Response Projects         | SD-000032    | \$7,000,000                    |                 |                                |                             |                   | \$7,000,000            |  |  |                   |
| 40100 | Enterprise Asset Management-Work Order System | SD-000044    | \$640,000                      |                 |                                |                             |                   | \$640,000              |  |  |                   |

**FY 2024 FUNDED CAPITAL PROJECTS**  
**(For additional information see referenced Fund narratives)**

| Fund         | Project Name                            | Project      | FY 2024<br>Advertised<br>Total | General<br>Fund     | General<br>Obligation<br>Bonds | Athletic<br>Services<br>Fee | Sewer<br>Revenues    | Stormwater<br>Revenues | Affordable<br>Housing<br>Development<br>and Investment | Commercial<br>and Industrial<br>Revenues | Other<br>Revenues   |
|--------------|---|--------------|--------------------------------|---------------------|--------------------------------|-----------------------------|----------------------|------------------------|--|--|---------------------|
| 40100        | NVSWCD Contributory                     | 2G25-007-000 | \$609,346                      |                     |                                |                             |                      | \$609,346              |  |  |                     |
| 40100        | Occoquan Monitoring Contributory        | 2G25-008-000 | \$189,438                      |                     |                                |                             |                      | \$189,438              |  |  |                     |
| 40100        | Stormwater Allocation to Towns          | 2G25-027-000 | \$1,250,000                    |                     |                                |                             |                      | \$1,250,000            |  |  |                     |
| 40100        | Stormwater Regulatory Program           | 2G25-006-000 | \$4,000,000                    |                     |                                |                             |                      | \$4,000,000            |  |  |                     |
| 40100        | Stream and Water Quality Improvements   | SD-000031    | \$25,628,760                   |                     |                                |                             |                      | \$25,628,760           |  |  |                     |
| 40140        | Newington Refuse Facility Enhancements  | SW-000001    | \$500,000                      |                     |                                |                             |                      |                        |  |  | \$500,000           |
| 40150        | I-66 Administrative Building Renovation | SW-000011    | \$250,000                      |                     |                                |                             |                      |                        |  |  | \$250,000           |
| 40150        | I-66 Basement Drainage Renovation       | SW-000023    | \$400,000                      |                     |                                |                             |                      |                        |  |  | \$400,000           |
| 40150        | I-66 Transport Study/Site Redevelopment | SW-000024    | \$1,400,000                    |                     |                                |                             |                      |                        |  |  | \$1,400,000         |
| 40170        | I-95 Landfill Environmental Compliance  | SW-000016    | \$410,000                      |                     |                                |                             |                      |                        |  |  | \$410,000           |
| 40170        | I-95 Operations Building Renovation     | SW-000015    | \$2,000,000                    |                     |                                |                             |                      |                        |  |  | \$2,000,000         |
| 40300        | ADU Acquisitions                        | HF-000093    | \$1,000,000                    |                     |                                |                             |                      |                        |  |  | \$1,000,000         |
| 40300        | MIDS Resale                             | 2H38-220-000 | \$2,500,000                    |                     |                                |                             |                      |                        |  |  | \$2,500,000         |
| 40300        | Undesignated Housing Trust Fund         | 2H38-060-000 | \$93,342                       |                     |                                |                             |                      |                        |  |  | \$93,342            |
| 69300        | Collection System Replacement and Rehab | WW-000007    | \$10,000,000                   |                     |                                |                             | \$10,000,000         |                        |  |  |                     |
| 69300        | Force Main Rehabilitation               | WW-000008    | \$5,000,000                    |                     |                                |                             | \$5,000,000          |                        |  |  |                     |
| 69300        | Gravity Sewers                          | WW-000028    | \$25,000,000                   |                     |                                |                             | \$25,000,000         |                        |  |  |                     |
| 69300        | Noman Cole Treatment Plant Renewal      | WW-000009    | \$30,000,000                   |                     |                                |                             | \$30,000,000         |                        |  |  |                     |
| 69300        | Pumping Station Rehabilitation          | WW-000001    | \$20,000,000                   |                     |                                |                             | \$20,000,000         |                        |  |  |                     |
| 69310        | Alexandria WWTP Upgrades                | WW-000013    | \$44,000,000                   |                     |                                |                             | \$44,000,000         |                        |  |  |                     |
| 69310        | Arlington WWTP Upgrades                 | WW-000012    | \$7,000,000                    |                     |                                |                             | \$7,000,000          |                        |  |  |                     |
| 69310        | DC Blue Plains WWTP Upgrades            | WW-000011    | \$45,000,000                   |                     |                                |                             | \$45,000,000         |                        |  |  |                     |
| 69310        | Norman Cole Treatment Plant Renovations | WW-000017    | \$49,800,000                   |                     |                                |                             | \$49,800,000         |                        |  |  |                     |
| 69310        | WCD Expansion - Bond Funded             | WW-000034    | \$41,700,000                   |                     |                                |                             | \$41,700,000         |                        |  |  |                     |
| 69310        | WWM Developers Reimbursement Program    | 2G25-132-000 | \$22,500,000                   |                     |                                |                             | \$22,500,000         |                        |  |  |                     |
| S31000       | Public School Construction              | N/A          | \$232,570,043                  |                     | \$205,000,000                  |                             |                      |                        |  |  | \$27,570,043        |
| <b>Total</b> |   |              | <b>\$796,420,644</b>           | <b>\$26,234,615</b> | <b>\$251,000,000</b>           | <b>\$1,475,000</b>          | <b>\$300,000,000</b> | <b>\$70,747,419</b>    | <b>\$37,062,736</b>                                    | <b>\$59,640,039</b>                      | <b>\$50,260,835</b> |

# Trends and Demographics



**FY 2024**

Advertised Budget Plan



# Trends and Demographics

## Household Tax Analyses

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 2018 to FY 2024. This period provides five years of actual data, estimates for FY 2023 based on year-to-date experience, and projections for FY 2024. Historical dollar amounts are converted to FY 2024-dollar equivalents for comparison purposes using the Consumer Price Index for All Urban Consumers (CPI-U) for the Washington-Arlington-Alexandria area. The Washington metropolitan area experienced average annual inflation of 2.0 percent from FY 2018 to FY 2021. In FY 2022, inflation rose to 8.0 percent. Using the most recent forecast from the Congressional Budget Office (CBO) publication The Budget and Economic Outlook: 2023 to 2033, inflation is projected to be 4.8 percent in FY 2023 and 3.0 percent in FY 2024.

## Household Taxation Trends

### Summary of Major Taxes Paid by Typical Households

The charts on the following pages show the trends in selected taxes (Real Estate Taxes, Personal Property Taxes, Sales Taxes and Consumer Utility Taxes) paid by the "typical" household in Fairfax County. The Real Estate Tax analysis includes the FY 2024 Real Estate tax rate of \$1.11 per \$100 of assessed value. It is important to note that the following data are not intended to depict a comprehensive picture of a household's total tax burden in Fairfax County.

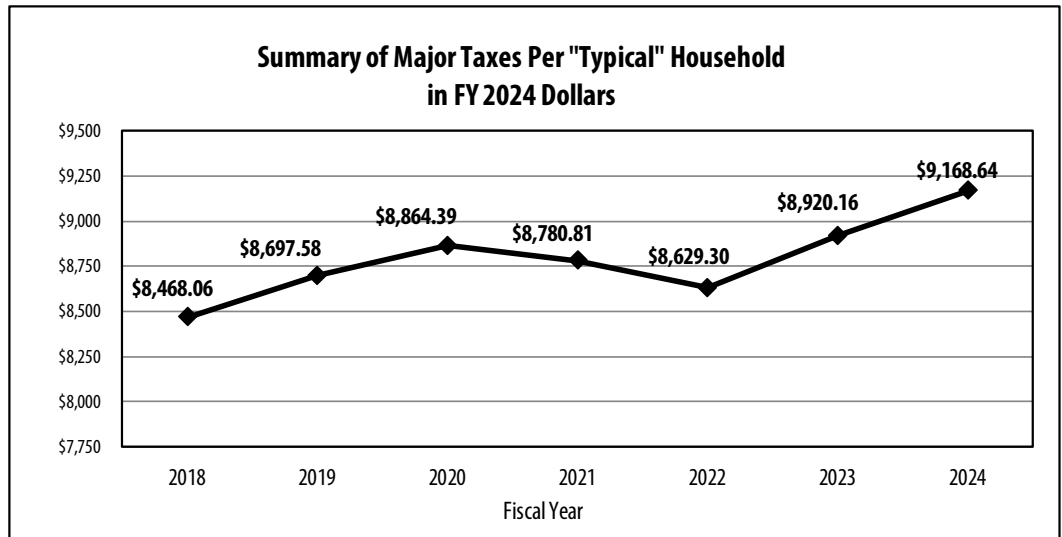
The "typical" household in Fairfax County is projected to pay \$9,168.64 in selected County General Fund taxes in FY 2024, \$248.48 more than in FY 2023 after adjusting for inflation. From FY 2018 to FY 2024, the inflation adjusted County taxes paid by the "typical" household have increased \$700.58, or 8.3 percent. Note that taxes paid in FY 2018 through FY 2024 reflect the Commonwealth's Personal Property Tax Relief Act, which reduces an individual's Personal Property Tax liability on vehicles valued up to \$20,000 (see the section entitled "Personal Property Tax per Typical Household" for more information.)

### Summary of Major Taxes per "Typical" Household

|                      | Number of Households | Real Estate Tax in FY 2024 Dollars | Personal Property Tax in FY 2024 Dollars <sup>1</sup> | Sales Tax in FY 2024 Dollars | Consumer Utility Tax in FY 2024 Dollars | Total Taxes in FY 2024 Dollars <sup>1</sup> |
|----------------------|----------------------|------------------------------------|---|------------------------------|---|---|
| FY 2018              | 409,563              | \$7,399.43                         | \$459.19  | \$543.81                     | \$65.63                                 | \$8,468.06                                  |
| FY 2019              | 415,270              | \$7,630.45                         | \$457.73  | \$543.73                     | \$65.67                                 | \$8,697.58                                  |
| FY 2020              | 417,464              | \$7,777.97                         | \$475.21  | \$547.68                     | \$63.53                                 | \$8,864.39                                  |
| FY 2021              | 418,187              | \$7,715.97                         | \$451.83  | \$552.71                     | \$60.30                                 | \$8,780.81                                  |
| FY 2022              | 418,769              | \$7,513.13                         | \$463.45  | \$595.67                     | \$57.05                                 | \$8,629.30                                  |
| FY 2023 <sup>2</sup> | 422,940              | \$7,690.28                         | \$584.23  | \$591.77                     | \$53.88                                 | \$8,920.16                                  |
| FY 2024 <sup>2</sup> | 427,364              | \$7,986.69                         | \$550.23  | \$579.95                     | \$51.77                                 | \$9,168.64                                  |

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the state's Personal Property Tax Relief program. The reductions were 60.5 percent in FY 2018, 60.0 percent in FY 2019, 59.0 percent in FY 2020, 58.5 percent in FY 2021, 57.5 percent in FY 2022, and 49.5 percent in FY 2023. The reduction in FY 2024 has not yet been determined but is estimated to be set at 50.5 percent. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.



## Real Estate Taxes

Real Estate Taxes per "typical" residence are projected to increase \$520.40 between FY 2023 and FY 2024 to \$7,986.69, not adjusting for inflation. This increase is the result of the 6.97 percent increase in the mean assessed value of existing residential properties within the County.

Since FY 2018, Real Estate Taxes have increased \$1,934.44 or an average annual increase of 4.7 percent per year, not adjusting for inflation. Adjusted for inflation, Real Estate Taxes per "typical" residence are \$587.26 more than in FY 2018, an average annual increase of 1.3 percent.

### Real Estate Tax per "Typical" Residence

|                      | Mean Assessed Value of Residential Property | Tax Rate per \$100 | Typical Residential Real Estate Tax | Typical Residential Real Estate Tax in FY 2024 Dollars |
|----------------------|---|--------------------|-------------------------------------|--|
| FY 2018              | \$535,597                                   | \$1.13             | \$6,052.25                          | \$7,399.43   |
| FY 2019              | \$549,630                                   | \$1.15             | \$6,320.75                          | \$7,630.45   |
| FY 2020              | \$565,292                                   | \$1.15             | \$6,500.86                          | \$7,777.97   |
| FY 2021              | \$582,976                                   | \$1.15             | \$6,704.22                          | \$7,715.97   |
| FY 2022              | \$610,545                                   | \$1.14             | \$6,960.21                          | \$7,513.13   |
| FY 2023 <sup>1</sup> | \$672,639                                   | \$1.11             | \$7,466.29                          | \$7,690.28   |
| FY 2024 <sup>1</sup> | \$719,522                                   | \$1.11             | \$7,986.69                          | \$7,986.69   |

<sup>1</sup> Estimated.

### Personal Property Taxes

Personal Property Taxes paid by the "typical" household are shown in the chart below. Personal Property Taxes paid reflect the Commonwealth of Virginia's Personal Property Tax Relief Act (PPTRA), which reduces an individual's Personal Property Tax payment. In FY 2007, statewide reimbursements were capped at \$950 million, with each locality receiving a percentage allocation from this fixed amount determined by the locality's share of statewide tax year 2004 collections. Each year, County staff must determine the reimbursement percentage based on the County's fixed reimbursement of \$211.3 million and an estimate of the number and value of vehicles that will be eligible for tax relief. As the number and value of vehicles in the County vary, the percentage attributed to the state will fluctuate. Based on a County staff analysis, the effective state reimbursement percentage was 60.5 percent in FY 2018, 60.0 percent in FY 2019, 59.0 percent in FY 2020, 58.5 percent in FY 2021, 57.5 percent in FY 2022, and 49.5 percent in FY 2023. The reimbursement percentage in FY 2024 has not yet been determined but is estimated at 50.5 percent.

In FY 2023, the average vehicle levy spiked due to pandemic related supply chain disruptions that reduced the supply of automobiles available for sale. Based on the unprecedented increase to vehicle values and to account for the fact that the short-term selling prices for many vehicles exceeded their reasonable fair market value, as part the FY 2023 Adopted Budget Plan, the Board of Supervisors passed a resolution adopting a vehicle assessment ratio of 85 percent of the trade-in value for Tax Year 2022 (FY 2023). Normally, vehicles are assessed at 100 percent of the trade-in value.

The tax per household analysis shown below assumes that the "typical" household's vehicle(s) are valued at \$20,000 or less in order to qualify for a reduction under the PPTRA. Adjusted for inflation, Personal Property Taxes per "typical" household are projected to decrease \$34.00 between FY 2023 and FY 2024 to \$550.23. The FY 2024 Personal Property Tax per "typical" household is \$174.64 higher than what was paid in FY 2018, not adjusting for inflation. When adjustments are made for inflation, the "typical" household is projected to pay \$91.04 more in FY 2024 than FY 2018. There have been no changes to the Personal Property Tax rate of \$4.57 per \$100 of assessed value for individuals during the FY 2018 to FY 2024 period, except for mobile homes and boats which are taxed at the prevailing Real Estate Tax rate each fiscal year.

The FY 2024 Advertised Budget Plan also includes an annual Vehicle Registration Fee on motor vehicles. The fee will be levied at \$33 for passenger vehicles that weigh 4,000 pounds or less and \$38 on passenger vehicles that weight more than 4,000 pounds. The fee for motorcycles is \$18.

## Personal Property Tax Per “Typical” Household

|                      | Personal Property Taxes Attributed to Individuals | Number of Households | Tax per Household | Tax per Household in FY 2024 Dollars | After PPTRA                             |  |
|----------------------|---|----------------------|-------------------|--------------------------------------|---|--|
|                      |   |                      |                   |                                      | Adjusted Tax per Household <sup>1</sup> | Adjusted Tax per Household in FY 2024 Dollars <sup>1</sup> |
| FY 2018              | \$389,434,193                                     | 409,563              | \$950.85          | \$1,162.50                           | \$375.59                                | \$459.19   |
| FY 2019              | \$393,639,253                                     | 415,270              | \$947.91          | \$1,144.32                           | \$379.16                                | \$457.73   |
| FY 2020              | \$404,410,283                                     | 417,464              | \$968.73          | \$1,159.04                           | \$397.18                                | \$475.21   |
| FY 2021              | \$395,595,732                                     | 418,187              | \$945.98          | \$1,088.74                           | \$392.58                                | \$451.83   |
| FY 2022              | \$423,044,948                                     | 418,769              | \$1,010.21        | \$1,090.46                           | \$429.34                                | \$463.45   |
| FY 2023 <sup>2</sup> | \$475,043,842                                     | 422,940              | \$1,123.19        | \$1,156.89                           | \$567.21                                | \$584.23   |
| FY 2024 <sup>2</sup> | \$475,043,842                                     | 427,364              | \$1,111.57        | \$1,111.57                           | \$550.23                                | \$550.23   |

<sup>1</sup> Personal Property Taxes paid incorporate reductions in Personal Property Tax bills sent to citizens under the state's Personal Property Tax Relief program. The reductions were 60.5 percent in FY 2018, 60.0 percent in FY 2019, 59.0 percent in FY 2020, 58.5 percent in FY 2021, 57.5 percent in FY 2022, and 49.5 percent in FY 2023. For FY 2024, the rate has not yet been determined but is estimated at 50.5 percent. The difference in revenue will be paid to the County by the Commonwealth.

<sup>2</sup> Estimated.

## Sales Tax

FY 2024 Sales Tax paid per household is estimated to be \$579.95 or \$135.15 more than FY 2018, not adjusting for inflation. This represents an average annual increase of 4.5 percent since FY 2018. Adjusting for inflation, FY 2024 Sales Tax paid per household is estimated to be \$36.14 more than FY 2018, which represents an average annual increase of 1.1 percent.

Because this analysis assumes all Sales Taxes are paid by individuals living in Fairfax County, the impact on the typical household is somewhat overstated. A segment of the County's Sales Tax revenues is paid by businesses and non-residents who either work in the County or are visiting. As the County becomes more of a major employment hub in the region, the contribution of non-residents to the County's Sales Tax revenues will continue to expand.



## Sales Tax Per "Typical" Household

|                      | Total Sales Tax | Number of Households | Tax per Household | Tax per Household in FY 2024 Dollars |
|----------------------|-----------------|----------------------|-------------------|--------------------------------------|
| FY 2018              | \$182,172,429   | 409,563              | \$444.80          | \$543.81                             |
| FY 2019              | \$187,037,828   | 415,270              | \$450.40          | \$543.73                             |
| FY 2020              | \$191,092,140   | 417,464              | \$457.75          | \$547.68                             |
| FY 2021              | \$200,832,101   | 418,187              | \$480.24          | \$552.71                             |
| FY 2022              | \$231,087,296   | 418,769              | \$551.83          | \$595.67                             |
| FY 2023 <sup>1</sup> | \$242,989,782   | 422,940              | \$574.53          | \$591.77                             |
| FY 2024 <sup>1</sup> | \$247,849,578   | 427,364              | \$579.95          | \$579.95                             |

<sup>1</sup> Estimated.

## Consumer Utility Taxes

Based on data from the utility companies, it is estimated that residential consumers pay approximately 43.0 percent of the Electric Taxes and 73.0 percent of the Gas Taxes received by the County. Utility Taxes per household decreased slightly from FY 2018 through FY 2024. In FY 2024, the "typical" household will pay an estimated \$51.77 in Consumer Utility Taxes, \$3.52 less than in FY 2018, without adjusting for inflation. From FY 2018 to FY 2024, the "typical" household has experienced an average annual decrease of 3.9 percent, or \$13.86 over the period, adjusted for inflation.

## Consumer Utility Taxes – Gas & Electric Per "Typical" Household

|                      | Total Consumer Utility Taxes Paid by Residential Consumers | Number of Households | Tax per Household | Tax per Household in FY 2024 Dollars |
|----------------------|--|----------------------|-------------------|--------------------------------------|
| FY 2018              | \$22,644,509   | 409,563              | \$55.29           | \$65.63                              |
| FY 2019              | \$22,589,978   | 415,270              | \$54.40           | \$65.67                              |
| FY 2020              | \$22,168,727   | 417,464              | \$53.10           | \$63.53                              |
| FY 2021              | \$21,908,517   | 418,187              | \$52.39           | \$60.30                              |
| FY 2022              | \$22,130,960   | 418,769              | \$52.85           | \$57.05                              |
| FY 2023 <sup>1</sup> | \$22,125,935   | 422,940              | \$52.31           | \$53.88                              |
| FY 2024 <sup>1</sup> | \$22,125,935   | 427,364              | \$51.77           | \$51.77                              |

<sup>1</sup> Estimated.

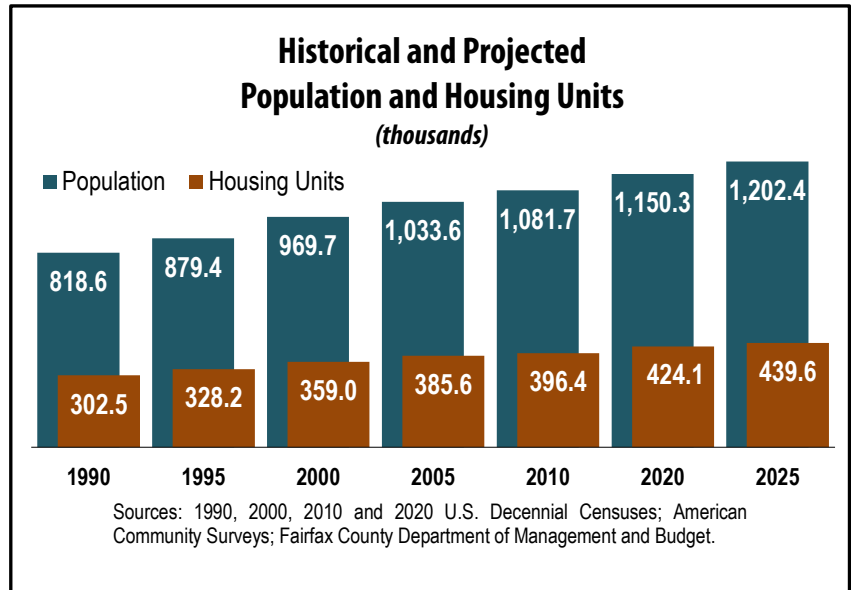
## Demographic Trends

Demographic trends strongly influence Fairfax County’s budget. Changing demographics or population characteristics affect both the cost of government services provided, as well as tax revenues. The descriptions and charts contained in this section provide some examples of how various demographic trends affect the Fairfax County budget. Although these trends are discussed separately, the interactions between these demographic trends ultimately influence the direction of expenditures and revenues. While certain demographic trends may suggest reduced expenditures in a program area, other demographic trends may increase program expenditures at the same time. The following information is based on the most recent data available at the time of publication.

### Population and Housing

Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. From 1990 to 2000, the County added over 151,100 residents. This increase in Fairfax County’s population between 1990 and 2000 is comparable to adding more than the entire population of the City of Alexandria to the County. The County’s population growth decelerated, adding 112,000 residents between 2000 and 2010. Based on the 2020 Decennial Census, the growth in Fairfax County’s population decelerated further after 2010, increasing by 68,600 for a total population of 1,150,309 residents in 2020. Between 2020 and 2025, the population of Fairfax County is expected to increase by approximately 52,000 residents to 1,202,424.

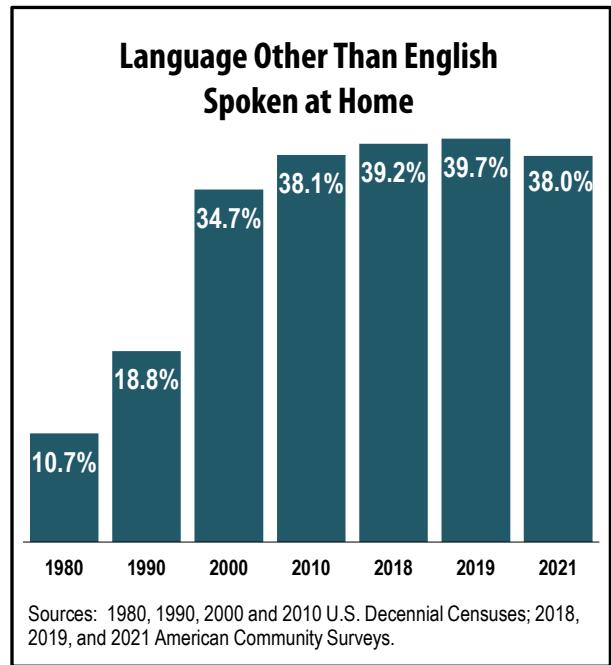
Between 1990 and 2000, housing units grew 18.7 percent, just slightly above population growth of 18.5 percent. From 2000 to 2010, this trend reversed, with population growth at 11.5 percent, surpassing housing unit growth of 10.4 percent. From 2010 to 2020, the population and housing units grew by 6.3 percent and



7.0 percent respectively, and from 2020 through 2025 are anticipated to grow by 4.5 percent and 3.7 percent. Many County programs, such as fire prevention, transit, water, and sewer, are impacted by the number of housing units. Other program areas such as libraries, recreation, and schools, are impacted more by the growth in population.

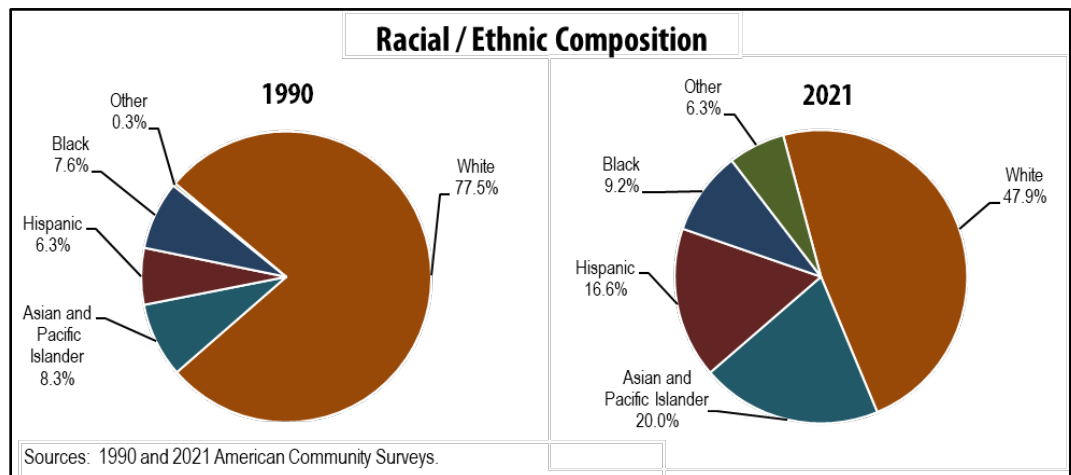
## Cultural Diversity

Fairfax County's population is rich in diversity. Based on the 2021 American Community Survey, the number of persons speaking a language other than English at home is estimated to be 407,691 residents, or 38.0 percent of the County's population age five years or older. In 1980, less than 11 percent of residents age five years or older spoke a language other than English at home. This percentage rose to nearly 19 percent in 1990. By 2000, it was 34.7 percent. The most frequently spoken languages other than English include Spanish, Korean, Vietnamese, and Chinese.



These language trends affect many County programs. For example, the Fairfax County Public Schools have

experienced rapid growth in English for Speakers of Other Languages (ESOL) programs. Between FY 2000 and FY 2022, total public school membership increased 15.5 percent, while ESOL enrollment grew 159.5 percent. Also, general government services such as the courts, police, fire, and emergency medical services, as well as human service programs and tax related programs are impacted by the County's cultural and language diversity. The County continues to develop various means to effectively communicate with residents for whom English is not their native language.



In 1990, racial and ethnic minorities comprised less than a quarter of Fairfax County's population. By 2021, over half of the County's population consisted of ethnic minorities. The two fastest growing groups are Hispanics and Asians and Pacific Islanders, which both more than doubled their share of the County's population between 1990 and 2021. These two minority groups are anticipated to remain the County's most rapidly expanding racial or ethnic groups during the next five years. As the County's population continues to become more diverse, the number of persons speaking a language other than English at home is anticipated to continue to grow and impact a wide range of services provided by the County.

## Population Age Distribution

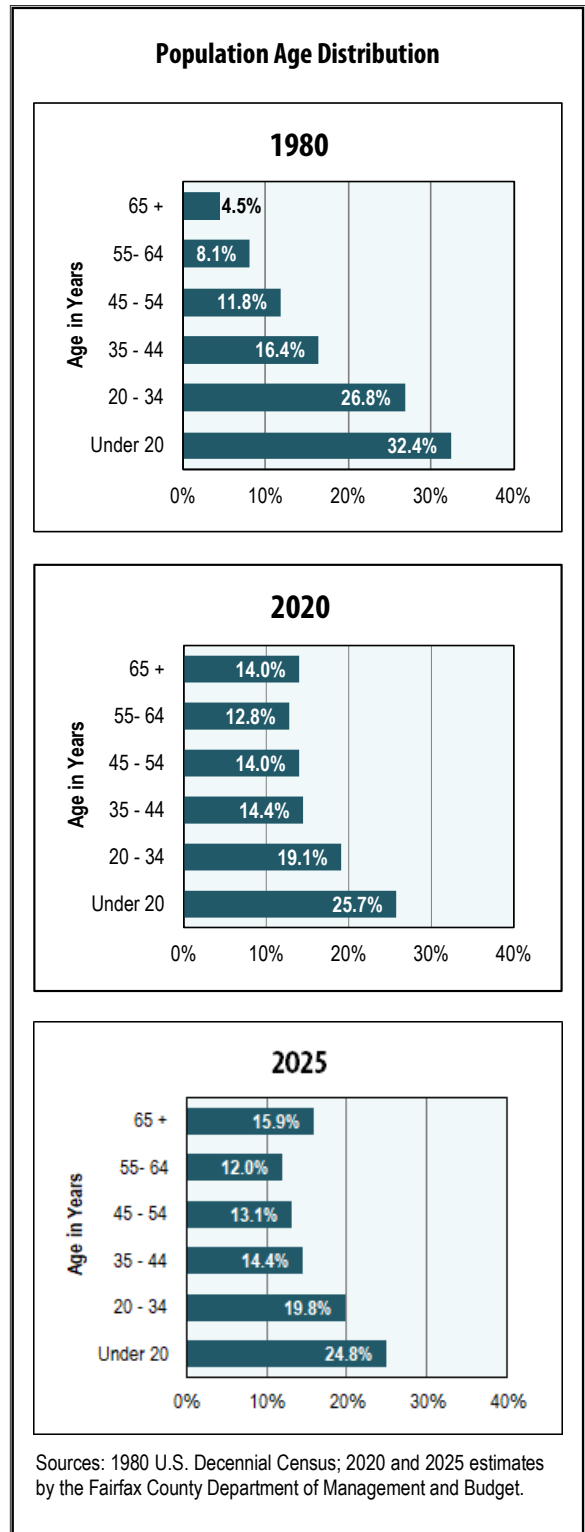
Fairfax County's population has grown steadily older since 1980. Between 1980 and 2020, the percentage of children age 19 years and younger became a smaller proportion of the total population, dropping from 32.4 percent to 25.7 percent in 2020. It is anticipated that the percentage of children will decrease somewhat through 2025, with the percentage of those 19 years old and younger decreasing to 24.8 percent.

The number of adults age 45 to 54 years peaked in 2008, as the first "baby boomers" entered into their fifties. This age group's sharp growth trend has since reversed, as the "baby boomers" move to the next age groups.

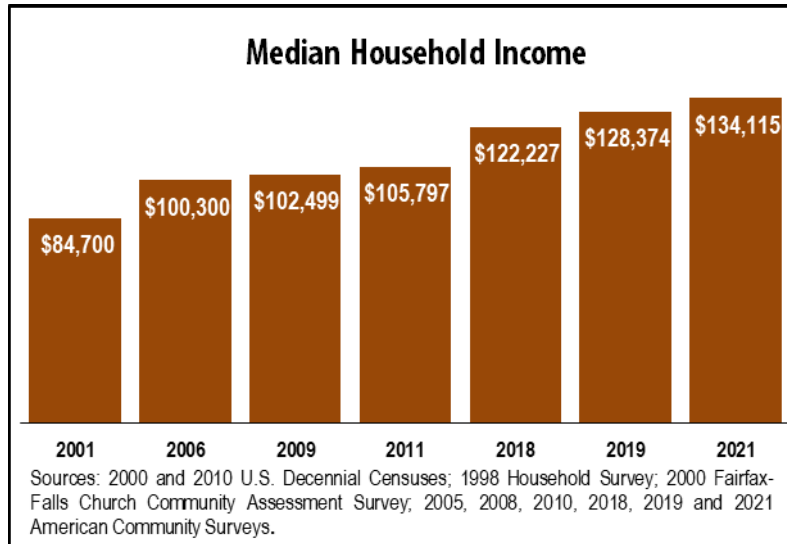
Between 1980 and 2020, the seniors' population, those age 65 years and older, tripled in size and was the fastest growing segment of County residents. This age group is expected to continue increasing in size, with its share of the population projected to reach 15.9 percent by 2025, up from 4.5 percent in 1980.

The age distribution of Fairfax County's population greatly impacts the demand and, therefore, the costs of providing many local government services. For example, the number, location, and size of school and day care facilities are directly affected by the number and proportion of children. Transportation expenditures for both street maintenance and public transportation are influenced by the number and proportion of driving age adults and their work locations. The growing number of persons age 65 years and older will influence expenditures for programs such as adult day care, senior centers, and health care.

Public safety programs also are impacted by age demographics. Crime rates, for example, are highest among persons age 15 to 34. In addition, the youngest and the oldest drivers have the greatest probability of being involved in traffic accidents.



## Household Income



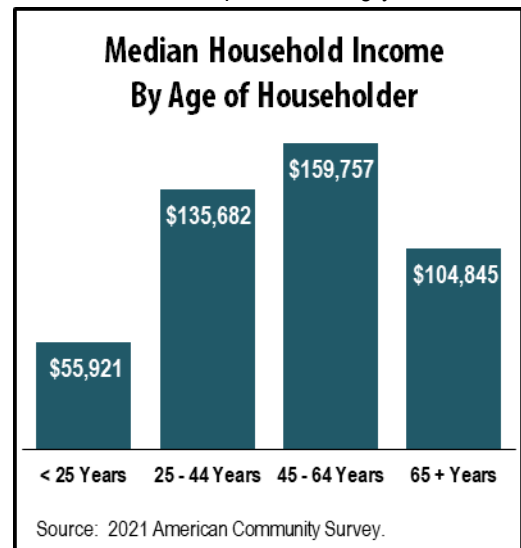
The median household income in Fairfax County was \$134,115 in 2021, one of the highest in the nation for counties with a population of 250,000 or more. Fairfax County's 2021 median household income increased 4.5 percent compared to 2019. Since 2000, median household income in the County has risen at a rate of 2.5 percent per year. It should be

noted that the American Community Survey did not publish median household data for 2020.

Income growth does not directly impact Fairfax County tax revenues because localities in Virginia do not tax income; however, revenues are indirectly affected because changes in income impact the County's economic health. Tax categories affected by income include Sales Tax receipts, Residential Real Estate Taxes and Personal Property Taxes.

Incomes peak among persons aged 45 to 64 years, who are in their prime earning years. As the number of households headed by this age group is projected to shrink during the next 10 years, various tax revenues may be impacted. Sales Tax revenues, for instance, may experience more modest growth. The median income for heads of households between the ages of 45 and 64 was \$159,757 in 2021.

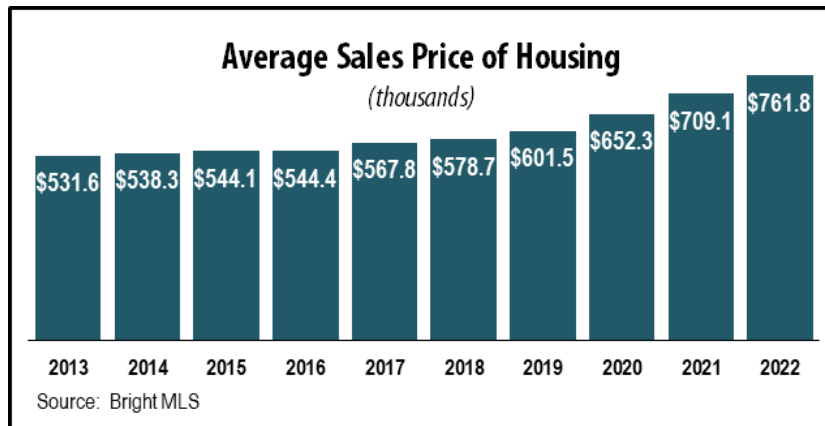
The median household income of people ages 65 or older drops to \$104,845. A population containing a larger number of seniors, age 65 and older, will put downward pressure on tax revenues. These senior households are typically on a fixed income and have less discretionary money to spend. In addition, persons in this age group own fewer motor vehicles and may qualify for Real Estate Tax Relief.



**Economic Trends**

**Housing Market**

In FY 2024, Real Estate Tax revenue is projected to comprise approximately 67 percent of all General Fund revenues and residential properties make up the majority of the value of the Real Estate Tax base. As a result, the changes in the residential housing market have a very significant impact on Fairfax County's revenues.



**Average Sales Price of Housing**

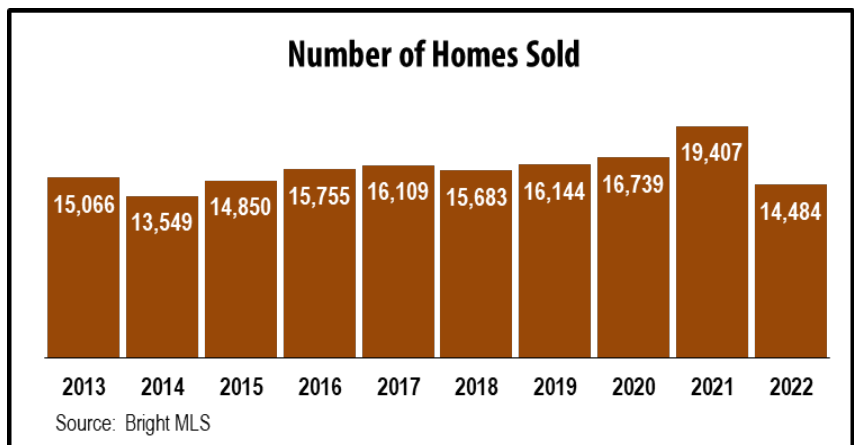
Based on data from Bright MLS, the average sales price for all types of homes sold in Fairfax County increased 7.4 percent from \$709,136 in 2021 to \$761,799 in 2022. Since 2009, the

average sales price of housing has risen 82.6 percent, for an average annual growth rate of 4.7 percent.

**Homes Sold in Fairfax County**

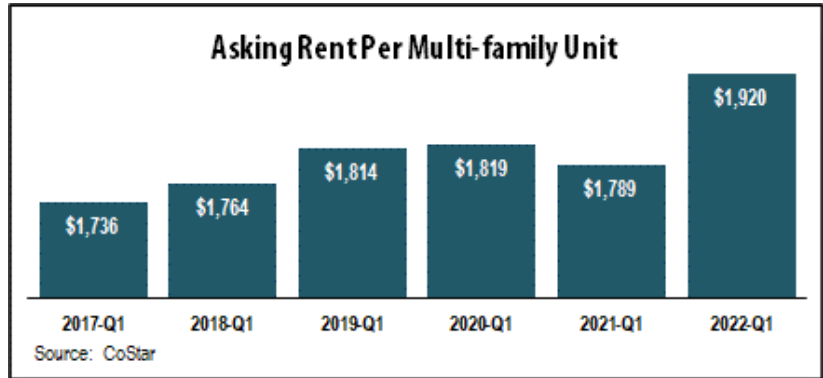
Based on data from Bright MLS, 14,484 homes were sold in Fairfax County during 2022, a 25.4 percent decrease from the 19,407 sold in 2021 and the least number of homes sold since 2014. The number of homes sold peaked in 2004, when 25,717 homes were sold and hit a low point of 12,640 in 2011. Including 2022, the number of homes sold has averaged 16,877 over the past three years.

The average days on the market for active residential real estate listings in Fairfax County was 17 days for all of 2022, the same as 2021.



## Average Rent in Fairfax County

According to Census Bureau data, over 30 percent of the County's households occupy rental housing. Reflected on the chart is the monthly asking rent per multi-family unit in Fairfax County from the first quarter of 2017 to the first



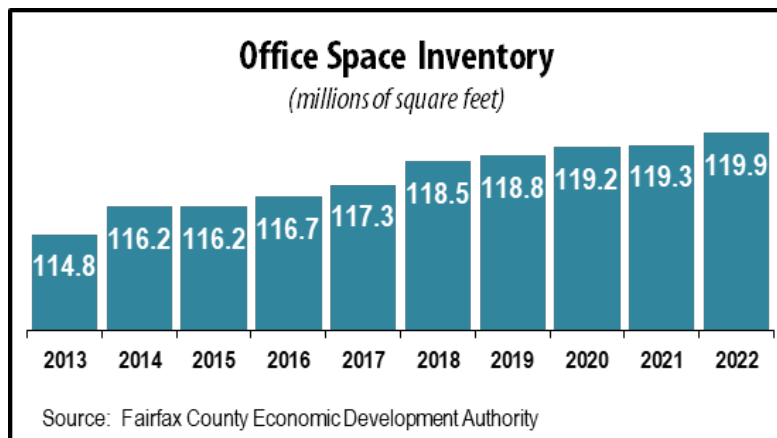
quarter of 2022. Over this period, the monthly asking rent has experienced an average annual increase of 2.0 percent. While the monthly asking rent decreased by 1.6 percent in the first quarter of 2021 compared to the pre-pandemic level in the beginning of 2020, the latest available data for the first quarter of 2022 reflects an increase of 7.3 percent over the same period of 2021.

## Office Market

Business activity affects Real Estate Taxes, Business Personal Property Tax revenues and Business, Professional and Occupational License (BPOL) revenues. Business expansion also influences expenditures for water and sewer services, transportation improvements, police, and fire services, and refuse disposal. According to information from the Fairfax County Economic Development Authority, the commercial real estate market has not yet fully recovered from the effects of the pandemic.

## Office Space Inventory

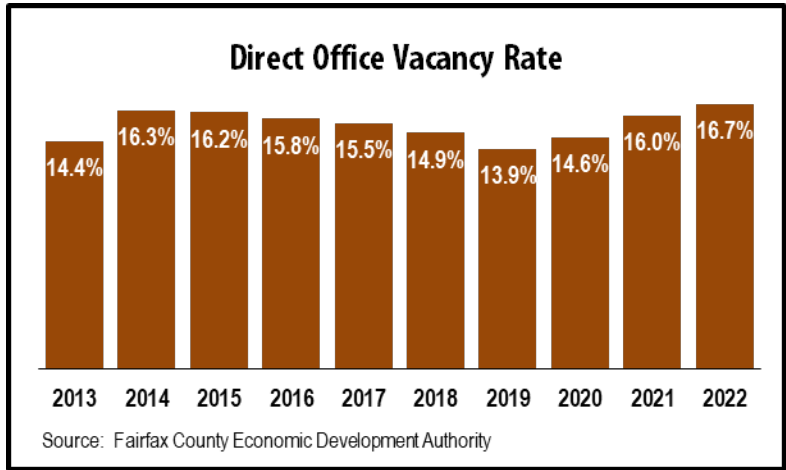
The largest component of non-residential space in the County is office space. The office space inventory exceeded 119.9 million square feet as of year-end 2022, an increase of about 0.6 million square feet over 2021. The largest completed projects in 2022 were the 410,000 square foot tower



at RTC Next and Capital One's 823,000 square foot office tower. Since 2013, the total inventory of office space in Fairfax County has risen about 5.1 million square feet. As of year-end 2022, approximately 0.9 million square feet of space were under construction in the County.

## Office Vacancy Rates

The direct office vacancy rate increased from 16.0 percent in 2021 to 16.7 percent as of year-end 2022, marking the third straight year of increased vacancy. Demand for space near Metro stations remained strong while many older properties experienced increased vacancies. Including sublet space, the overall office vacancy rate as of year-end 2022 was 17.8 percent, up from the 17.0 percent recorded as of year-end 2021. The amount of empty office space increased to 21.3 million square feet. Total office leasing activity was about 6.6 million square feet in 2022, which outpaced the 4.9 million square feet leased in 2021.

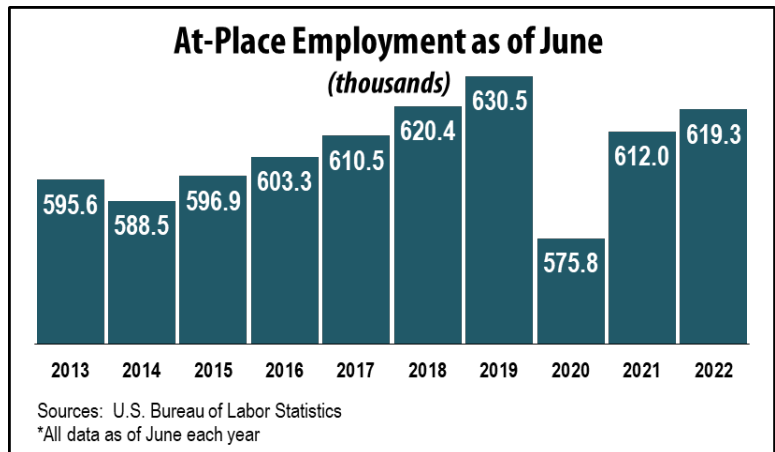


## Employment

Employment serves as a gauge of the number of jobs created by businesses located in Fairfax County. Growth in both employment and the number of businesses generate increased tax revenues and additional expenditures for Fairfax County. Unemployment rates show the strength of the Fairfax County economy by indicating how many Fairfax County residents are actively seeking but are unable to obtain employment.

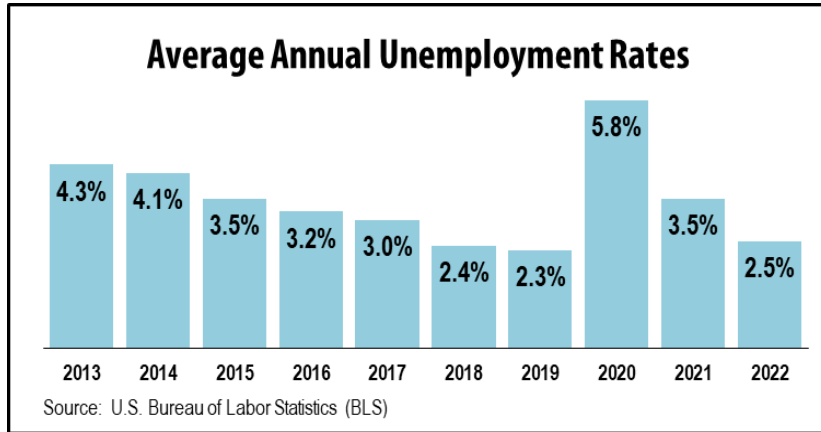
### At-Place Employment

According to data from the Bureau of Labor Statistics (BLS), the number of jobs declined in 2013 and 2014. This was due to reductions in federal spending that led to reduced federal employment and professional and business services employment. Employment increased steadily from 2015 to 2019 at an annualized rate of 1.4 percent. In 2020, due to COVID-19 related shutdowns, employment decreased by 8.7 percent. In 2021, employment bounced back, increasing by 6.3 percent. In June 2022, employment increased by approximately 7,400 jobs or 1.2 percent compared to June 2021. Total employment of 619,324 has not yet recovered to its pre-pandemic levels of 2019.





## Unemployment Rates



During the last decade, residents of Fairfax County have experienced relatively low unemployment rates. In the aftermath of the Great Recession, the unemployment rate fell steadily each year until 2019, before spiking in 2020 due

to COVID-19 pandemic related shutdowns. It began to fall back again in 2021, and by 2022, the unemployment rate of 2.5 percent was nearly at its pre-pandemic levels.



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# Long-Term Financial Policies and Tools



## FY 2024

Advertised Budget Plan



# Long-Term Financial Policies and Tools

## Overview

This section identifies some of the major policies, long-term financial management tools and planning documents that serve as guidelines for decisions, support the strategic direction of the County and contribute directly to the outstanding fiscal reputation of the County. Adherence to these policies has enabled the County to historically borrow funds at the lowest possible interest rates available in the municipal bond market.

The keystone to the County's ability to maintain its fiscal integrity is the continuing commitment of the County's Board of Supervisors. This commitment is evidenced by the Board of Supervisors' adoption of the *Ten Principles of Sound Financial Management (Ten Principles)* in 1975, which remain the policy context within financial decisions are considered and made. These principles relate primarily to the integration of capital planning, debt issuance, cash management, and productivity as a means of ensuring prudent and responsible allocation of the County's resources.

In addition to the *Ten Principles*, this section includes an overview of the County's long-term financial policies with a brief description of policies relating to the budget guidelines, reserves, internal financial controls, debt management, risk management, information technology, and investments. Long-term financial management tools and planning documents used by the County are also briefly described.

## Ten Principles of Sound Financial Management

The *Ten Principles*, adopted by the Board of Supervisors on October 22, 1975, endorsed a set of policies designed to contribute to the County's fiscal management and maintain the County's "triple A" bond rating. The County has maintained its superior rating in large part due to its firm adherence to these policies. The County's exceptional "triple A" bond rating gives its bonds a high level of marketability and results in the County being able to borrow for needed capital improvements at low interest rates, thus realizing significant debt service savings for the residents of Fairfax County now and in the future.

From time to time the Board of Supervisors amends the *Ten Principles* in order to address changing economic conditions and management practices. In FY 2008, the Board authorized the use of variable rate debt. Variable rate obligations are debt obligations that are frequently used for short-term or interim debt financing and have an interest rate that is reset periodically, usually for periods of less than one year. Variable rate debt is typically used to take advantage of low short-term rates in anticipation of converting to longer-term fixed rate financing for complex projects or to mitigate the impact of volatile markets.

In FY 2016, as a response to concerns from the bond rating agencies, the Board committed to increasing the County's reserve policies to strengthen the County's financial position. As a result, the Managed Reserve target increased from 2 to 4 percent of General Fund Disbursements and the Revenue Stabilization Reserve target increased from 3 to 5 percent of General Fund Disbursements. In addition, a new Economic Opportunity Reserve was established at 1 percent of General Fund Disbursements (revising the total for these primary reserves from 5 to 10 percent), as well as funding other replacement reserves. The County reserve policy is now more in line with other triple-A jurisdictions. The [FY 2024 Advertised Budget Plan](#) reflects full funding for the Managed Reserve, the Revenue Stabilization Fund and the Economic Opportunity Reserve at 4.0 percent, 5.0 percent and 1.0 percent, respectively.

## Long-Term Financial Policies and Tools

In February 2020, the Board of Supervisors and the School Board established a joint Capital Improvement Program (CIP) Committee (Committee) to allow for information sharing, prioritizations, and planning by both the County and Fairfax County Public Schools. The Committee spent its time reviewing the County's existing financial policies, considering the financing options available for capital projects, understanding the capital project requirements identified for both the County and Schools, and evaluating the current CIP Plan and processes. Following these discussions over several months, the Committee issued its final report in October 2021. The report was then presented to the Budget Committee in November before the full Board of Supervisors and the School Board and approved by the Board of Supervisors in December 2021. The Committee made three notable funding recommendations as part of its report. First, the County's General Obligation Bond Sale limit would increase from \$300 million to \$400 million annually. Bond sale limits had not increased since 2007 for the County and 2019 for the Schools. A gradual approach to reach the revised bond limit is provided as follows. As part of the FY 2023 Adopted Budget Plan, the County included an additional \$25 million in general obligation bonds for Schools and an additional \$25 million in general obligation bonds for the County, thereby increasing the annual total from \$300 million to \$350 million. This amount remains level in FY 2024. Starting in FY 2025, the County will include an additional \$25 million in general obligation bonds for Schools and an additional \$25 million in general obligation bonds for the County, thereby increasing the annual total from \$350 million to \$400 million.

|              | FY 2022       | FY 2023       | FY 2024       | FY 2025       |
|--------------|---------------|---------------|---------------|---------------|
| County       | \$120m        | \$145m        | \$145m        | \$170m        |
| Schools      | \$180m        | \$205m        | \$205m        | \$230m        |
| <b>Total</b> | <b>\$300m</b> | <b>\$350m</b> | <b>\$350m</b> | <b>\$400m</b> |

The County's annual bond sale limits were revised as part of the *Ten Principles* coupled with updates to the description for the Economic Opportunity Reserve (EOR) given its fully funded status. These changes to the *Ten Principles* were approved as part of the FY 2023 Adopted Budget Plan. Debt ratio impact with respect to capacity and affordability will continue to be reviewed on an annual basis.

Second, the Committee recommended dedicating the equivalent value of one penny on the Real Estate Tax Rate (approximately \$31 million in FY 2024) to the capital program. This will be supported through Pay-As-You-Go (PAYGO) and debt service allocations. As part of the FY 2024 Advertised Budget Plan, a total of \$5m, or \$2.5 million each for the County and School capital programs which is level with the FY 2023 Adopted Budget Plan. Investment in this recommendation will need to grow gradually over time to accommodate future debt service cost increases with the revised annual bond sale limits. Funding will continue to be subject to revenue availability as determined through annual and quarterly budget reviews.

Third, the County increased the percentage allocated to the Capital Sinking Fund at year-end from 20 percent to 30 percent of balances not needed for critical year-end items. Schools would receive 25 percent of this allocation, and the County would evaluate the percentages to each of the remaining areas (County facilities, Parks, Walkways, and County-owned roads and Revitalization). This began as part of the *FY 2022 Carryover Review*.

In addition to the more traditional methods of long-term financing through General Obligation Bonds, the County has been able to accomplish major capital improvements using alternative financings while maintaining the County's fiscal integrity as required by the *Ten Principles*. Accomplishments such as Metrorail station parking garages, construction of Route 28, the opening of a commuter rail and construction of government facilities have all been attained in addition to a robust bond construction program. In 2003, the County accelerated the construction of a new high school by three years through the creative use of revenue bonds in connection with the joint development of a senior care facility and a golf course. From 1999 through 2022, the County has approved \$5.89 billion of new debt via referendum, with \$3.66 billion for Schools and \$2.23 billion for the County.

Since 1975, the savings associated with the County's "triple-A" bond rating is estimated at \$630.27 million. Including savings of \$395.44 million from the various refunding sales, the total benefit to the County is an estimated \$1.03 billion. Also, implementation of a Master Lease program and judicious use of short-term lease purchases for computer equipment, copier equipment, school buses and energy efficient equipment have permitted the County and Schools to maximize available technology while maintaining budgetary efficiency.

The *Ten Principles* full text is as follows:

| <b>Ten Principles of Sound Financial Management<br/>April 26, 2022</b> |  |
|--|--|
| 1.   | <b>Planning Policy.</b> The planning system in the County will continue as a dynamic process, which is synchronized with the capital improvement program, capital budget and operating budget. The County's land use plans shall not be allowed to become static. There will continue to be periodic reviews of the plans at least every five years. Small area plans shall not be modified without consideration of contiguous plans. The Capital Improvement Program will be structured to implement plans for new and expanded capital facilities as contained in the County's Comprehensive Plan and other facility plans. The Capital Improvement Program will also include support for periodic reinvestment in aging capital and technology infrastructure sufficient to ensure no loss of service and continued safety of operation. |
| 2.   | <b>Annual Budget Plans.</b> Annual budgets shall continue to show fiscal restraint. Annual budgets will be balanced between projected total funds available and total disbursements including established reserves.<br><br>a. Managed Reserve shall be maintained in the General Fund at a level sufficient to provide for temporary financing of critical unforeseen disbursements of a catastrophic emergency nature. The reserve will be maintained at a level of not less than four percent of total General Fund disbursements in any given fiscal year.<br><br>b. A Revenue Stabilization Fund (RSF) shall be maintained in addition to the managed reserve at a level sufficient to permit orderly adjustment to changes resulting from curtailment of revenue. This Fund shall be maintained at five percent of total General        |

Fund disbursements in any given fiscal year. Use of the RSF should only occur in times of severe economic stress. Accordingly, a withdrawal from the RSF will not be made unless the projected revenues reflect a decrease of more than 1.5 percent from the current year estimate and any such withdrawal may not exceed one half of the RSF fund balance in that year. A drawdown of this Fund should be accompanied with expenditure reductions.

- c. An Economic Opportunity Reserve shall be established in addition to the Managed Reserve and the Revenue Stabilization Fund. This reserve is meant to stimulate economic growth and will provide for strategic investment opportunities that are identified as priorities by the Board of Supervisors. This reserve is equal to one percent of total General Fund disbursements. Funding for this reserve occurred after the Managed Reserve and the Revenue Stabilization Fund were fully funded at their new levels of four percent and five percent, respectively. Criteria for funding, utilization, and replenishment of the reserve were approved by the Board of Supervisors as part of the Eight Principles of Investment in Economic Opportunities. The criteria for use include financial modeling analysis (e.g., cost-benefit, etc.) to determine the fiscal impact to the County of the proposed investment opportunity and requires approval from the Board of Supervisors for any use.
  - d. Budgetary adjustments which propose to use available general funds identified at quarterly reviews should be minimized to address only critical issues. The use of non-recurring funds should only be directed to capital expenditures to the extent possible.
  - e. The budget shall include funds for cyclic and scheduled replacement or rehabilitation of equipment and other property in order to minimize disruption of budgetary planning from irregularly scheduled monetary demands.
3. **Cash Balances.** It is imperative that positive cash balances exist in the General Fund at the end of each fiscal year. If an operating deficit appears to be forthcoming in the current fiscal year wherein total disbursements will exceed the total funds available, the Board will take appropriate action to balance revenues and expenditures as necessary so as to end each fiscal year with a positive cash balance.
4. **Debt Ratios.** The County's debt ratios shall be maintained at the following levels:
  - a. Net debt as a percentage of estimated market value shall be less than 3 percent.
  - b. Debt service expenditures as a percentage of General Fund disbursements shall not exceed 10 percent. The County will continue to emphasize pay-as-you-go capital financing. Financing capital projects from current revenues is indicative of the County's intent to use purposeful restraint in incurring long-term debt.
  - c. For planning purposes, annual bond sales shall be structured such that the County's debt burden shall not exceed the 3 and 10 percent limits. To that end, sales of General Obligation Bonds and general obligation supported debt will be managed so as not to exceed a target of \$400 million per year, or \$2.0 billion over five years, with a technical limit of \$425 million in any given year. Excluded from this cap are refunding bonds, revenue bonds or other non-General Fund supported debt.



- d. For purposes of this principle, debt of the General Fund incurred subject to annual appropriation shall be treated on a par with general obligation debt and included in the calculation of debt ratio limits. Excluded from the cap are leases secured by equipment, operating leases, and capital leases with no net impact to the General Fund.
  - e. Use of variable rate debt is authorized in order to increase the County's financial flexibility, provide opportunities for interest rate savings, and help the County manage its balance sheet through better matching of assets and liabilities. Debt policies shall stipulate that variable rate debt is appropriate to use when it achieves a specific objective consistent with the County's overall financial strategies; however, the County must determine if the use of any such debt is appropriate and warranted given the potential benefit, risks, and objectives of the County. The County will not use variable rate debt solely for the purpose of earning arbitrage pending the disbursement of bond proceeds.
  - f. For purposes of this principle, payments for equipment or other business property, except real estate, purchased through long-term lease-purchase payment plans secured by the equipment will be considered to be operating expenses of the County. Annual General Fund payments for such leases shall not exceed 3 percent of the annual General Fund disbursements, net of the School transfer. Annual equipment lease-purchase payments by the Schools and other governmental entities of the County should not exceed 3 percent of their respective disbursements.
5. **Cash Management.** The County's cash management policies shall reflect a primary focus of ensuring the safety of public assets while maintaining needed liquidity and achieving a favorable return on investment. These policies have been certified by external professional review as fully conforming to the recognized best practices in the industry. As an essential element of a sound and professional financial management process, the policies and practices of this system shall receive the continued support of all County agencies and component units.
  6. **Internal Controls.** A comprehensive system of financial internal controls shall be maintained in order to protect the County's assets and sustain the integrity of the County's financial systems. Managers at all levels shall be responsible for implementing sound controls and for regularly monitoring and measuring their effectiveness.
  7. **Performance Measurement.** To ensure Fairfax County remains a high performing organization all efforts shall be made to improve the productivity of the County's programs and its employees through performance measurement. The County is committed to continuous improvement of productivity and service through analysis and measurement of actual performance objectives and customer feedback.
  8. **Reducing Duplication.** A continuing effort shall be made to reduce duplicative functions within the County government and its autonomous and semi-autonomous agencies, particularly those that receive appropriations from the General Fund. To that end, business process redesign and reorganization will be encouraged whenever increased efficiency or effectiveness can be demonstrated.
  9. **Underlying Debt and Moral Obligations.** The proliferation of debt related to but not directly supported by the County's General Fund shall be closely monitored and controlled to the

extent possible, including revenue bonds of agencies supported by the General Fund, the use of the County's moral obligation and underlying debt.

- a. A moral obligation exists when the Board of Supervisors has made a commitment to support the debt of another jurisdiction to prevent a potential default, and the County is not otherwise responsible or obligated to pay the annual debt service. The County's moral obligation will be authorized only under the most controlled circumstances and secured by extremely tight covenants to protect the credit of the County. The County's moral obligation shall only be used to enhance the credit worthiness of an agency of the County or regional partnership for an essential project, and only after the most stringent safeguards have been employed to reduce the risk and protect the financial integrity of the County.
- b. Underlying debt includes tax supported debt issued by towns or districts in the County, which debt is not an obligation of the County, but nevertheless adds to the debt burden of the taxpayers within those jurisdictions in the County. The issuance of underlying debt, insofar as it is under the control of the Board of Supervisors, will be carefully analyzed for fiscal soundness, the additional burden placed on taxpayers and the potential risk to the General Fund for any explicit or implicit moral obligation.

10. **Diversified Economy.** Fairfax County must continue to diversify its economic base by encouraging commercial and, in particular, industrial employment and associated revenues. Such business and industry must be in accord with the plans and ordinances of the County.

Through the application of the *Ten Principles*, careful fiscal planning and sound financial management, Fairfax County has achieved a "triple A" bond rating from the three leading rating agencies. The County has held a Aaa rating from Moody's Investors Service since 1975, a AAA rating from Standard and Poor's Corporation since 1978, and a AAA rating from Fitch Investors Services since 1997.

As of January 2023, Fairfax County is one of only 47 counties in the country with "triple A" bond ratings from all three rating agencies.

**As of January 2023, only a limited number of jurisdictions, including Fairfax County, have received a "triple A" bond rating from Moody's Investors Service, Standard and Poor's Corporation, and Fitch Investors Services:**

- **only 47 of the nation's 3,069 counties**
- **only 11 of the nation's 50 states**
- **only 36 of the nation's 35,000+ cities and towns**

## Budget Guidance

Each year during budget adoption, the Board of Supervisors reaffirms and approves budget guidelines for the next budget year. These guidelines then serve as a future budget development tool.

### **Budget Guidance for FY 2023 and FY 2024**

**April 26, 2022**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center on Tuesday, April 26, 2022, the Board approved the following Budget Guidance for FY 2023 and FY 2024:

#### **Fairfax County Public Schools (FCPS)**

Over the next fiscal year, and as we prepare for FY 2024, the focus of both the County and Fairfax County Public Schools (FCPS) will continue to be recovery – providing assistance for residents, students, and businesses who may have been negatively impacted by the COVID-19 pandemic. As we have been doing since the start of the pandemic, the County and Schools will continue to partner to best support the needs of our community. With the impending retirement of Dr. Scott Brabrand, the Board looks forward to working with the new FCPS Superintendent, Dr. Michelle Reid, and anticipates the same level of positive collaboration with leadership staff in both organizations.

Although we have been fortunate that the financial impact of the pandemic has not been as severe as that experienced in other jurisdictions, balancing resources against our joint needs as part of the FY 2024 budget will still be a difficult task. The Board anticipates the FY 2024 joint fiscal forecast will be presented by County and Schools staff in the Fall, providing insight into available revenues and initial expenditure pressures. As we have directed in prior years, the County Executive is encouraged to build his FY 2024 proposal seeking equal growth of both County disbursements and School transfers. Additionally, the proposal should include increased investments as recommended by the Joint County/Schools Capital Improvement Program (CIP) Committee. These investments of County resources to add capacity to the respective capital programs will accelerate school and facility renovations and new construction and provide an opportunity for continued collaboration on joint priorities. For example, the Board anticipates continued cooperation for the shared responsibility to identify new space for early childhood education programs.

#### **Employee Pay and Collective Bargaining**

As directed by the Board as part of the FY 2023 budget guidance, full funding of the County's compensation program was prioritized as part of the budget development process, and the Board is pleased that the FY 2023 budget provides significant pay increases to County employees. Throughout the pandemic, the County has taken steps to support our employees, through flexible scheduling, new leave programs, and enhanced teleworking options. Despite our best efforts, the County is still struggling to recruit and retain employees, as are many employers across the country. The Board appreciates the creative and targeted strategies being employed by leadership to address these issues, such as the recommendations recently outlined to boost recruitment and retention of employees with Commercial Drivers Licenses. The Board encourages the County Executive to continue to develop focused solutions in those areas of greatest concern.

Following the Board's action to approve a collective bargaining ordinance in the Fall, FY 2024 will be the first budget developed following collective bargaining negotiations and agreements. With increased employee involvement, the Board anticipates the development of collaborative solutions to acknowledge and reward employees, as well as further improve the quality of services delivered to residents, while understanding the fiscal constraints of the budget.

### **Affordable Housing**

As has been shown through the allocation of resources in recent quarterly reviews, including the *FY 2022 Third Quarter Review*, as well as additional baseline funding added in the FY 2023 budget, expanding the inventory of affordable housing in the County continues to be one of the Board's greatest priorities. With the action taken by the Board last month, the County's new goal is 10,000 net new affordable housing units by 2034. Meeting this lofty challenge will require additional resources, and the Board remains committed to the allocation of additional Real Estate Tax revenue. The FY 2023 budget adds \$15 million in baseline funding towards this initiative, bringing total baseline County funding to just over one penny on the Real Estate Tax rate. Support for affordable housing in FY 2022 and FY 2023 combined totals over \$85 million, including \$40.6 million in FY 2022 (\$15 million from the American Rescue Plan Act (ARPA), \$13.6 million in baseline County funds as part of the existing half-penny, and \$12 million in one-time County funds) as well as \$44.7 million allocated for FY 2023 (including \$29.7 million in baseline County funds and \$15 million allocated from ARPA funds).

However, the Board also recognizes the unique opportunity that federal funds – such as those received through ARPA – provide. Therefore, the County Executive is encouraged to maximize these one-time resources to augment County funds for affordable housing. Recognizing that these funds will not be available in the long-term, the County should work to build baseline County funds over the next few years to reach a total investment of two pennies on the Real Estate Tax rate for the preservation of existing and the development of new affordable housing units.

### **Parks**

The Board heard from residents as part of feedback on the budget regarding the importance of the Parks system for our community, and Board members could not agree more. The Board has been steadfast in its support for the Fairfax County Park Authority (FCPA) by providing significant resources for operating expenses, environmental projects, capital support for athletic fields and maintenance, and debt service requirements, among others. In the current fiscal year alone, the County has provided over \$80 million in support for FCPA, and an additional \$7.5 million was allocated to support Parks from the County's federal stimulus funds, with additional funds expected to be allotted. This support is in addition to fees generated by the Parks system and does not include funding provided by other revenue sources, such as the County's Stormwater fund, where annual support is estimated at over \$20 million.

Two Parks recommendations included in the Advertised Budget and Capital Improvement Program stirred significant interest in the community. The first was the inclusion of \$0.5 million for a pilot equity program. The Board is incredibly supportive of this initiative and is committed to providing appropriate resources as necessary. As such, utilizing extensive community outreach and supported by consultant services, County and Parks staff should work together on the development and implementation of the pilot program. The Board then directs staff to return to the Board as part of a Health and Human Services Committee meeting to discuss the results of

the pilot and future recommendations, implementation steps, and fiscal requirements based on those results.

The second recommendation that generated significant community feedback was the proposed two-year deferral of the 2024 Park Bond referendum, as well as the accompanying recommendation to shift from a four-year to a six-year referendum cycle. The Board understands that capital support for the Parks system is one piece of a larger County capital program, which includes support for Schools, public safety, transportation (including Metro), libraries, and human services, and that the six-year cycle is already in place or is being recommended for all referendum except for Schools and Metro support. Additionally, the Board understands that projects in all segments of the program have experienced delays, contributing to a backlog of unsold bonds which is putting pressure on annual bond sale limits. As an example, there is currently \$148 million in unsold Park bonds, with \$48 million remaining from the 2016 referendum and no bonds from the 2020 referendum having been sold based on spending requirements. The approved increase in the annual bond sale limit from \$300 million to \$400 million will help to alleviate this pressure but is expected to take several years.

Previously, the County planned Park bond referendum of \$100 million every four years. The proposed CIP shifted the scheduled \$100 million 2024 referendum to 2026, seeming to indicate a reduction in bond support. It is the Board's understanding that the \$100 million figure in 2026 was meant to be a placeholder, and the Board directs staff to work with FCPA to develop a 2026 proposal that meets the Park system's immediate needs and fits within the County's overall limitations. This plan should recognize the higher costs associated with Rec Center renovations, such as at the Audrey Moore and Mount Vernon Rec Centers. The change in the bond referendum schedule should not negatively impact progress on Parks projects, which may require County support outside of the bond program to bridge funding gaps, such as by funding feasibility and design studies prior to referendum. Staff should also collaborate on the development of a flexible, long-term strategy to provide appropriate resources for capital requirements across the Parks system, with bond referendum totals that fluctuate based on need and spending plans that fit within the County's bond sale limits.

### **Office of the Public Defender**

As part of last year's budget, the Board took action to extend 15 percent salary supplements to state Probation and Parole Officers and support staff in the Office of the Public Defender (OPD). This action was an important step in consistently applying the Board's policy to provide equitable salary supplements for state employees who work in support of County activities, including clerks in the General District Court and Juvenile and Domestic Relations District Court, as well as attorneys and office managers in the OPD.

If the state were to appropriately compensate these employees, the need for County-funded salary supplements would be eliminated. However, despite the County's best efforts – and despite the availability of state funding – the state has not taken action to address pay concerns of its own employees, most notably those in the Office of the Public Defender. In fact, the latest legislative solution most recently considered by the General Assembly included mandating the allocation of additional County taxpayer dollars to increase pay supplements for state positions. This legislation would have required pay parity between those in the OPD and the Office of the Commonwealth's Attorney (OCA). While the Board supports the excellent and important work of staff in the OPD – and recognizes the role of the OPD in ensuring equitable access to criminal defense – the funding of this office is inherently a state responsibility. Positions in the OPD are state positions, with

salaries set by the state and employees participating in state benefit and retirement plans. On the other hand, employees in the Office of the Commonwealth's Attorney participate in County pay plans, benefit programs, and retirement systems. While the Board is pleased that the state did approve additional positions for the OPD, which should help to partially alleviate concerns related to workload, it is imperative that the state take additional actions to compensate their employees based on their job responsibilities and their value to the overall criminal justice system, as well as considering the specific job market and cost of living in the jurisdiction in which they work. The County has spent considerable time working on the issue of equitable pay for these employees and, based on conversations with members of the General Assembly, at least a 3% pay increase seems possible as part of the state budget. However, if the state does not take this action, the Board remains open to revisiting this issue in the future.

### **ArtsFairfax**

The Board appreciates the work of ArtsFairfax in supporting arts organizations across the County and is pleased that \$250,000 in additional funds were available as part of the FY 2023 budget to bolster the organization's existing grant program, which is managed through a competitive and transparent process. County support for ArtsFairfax totals \$1.35 million, with just under \$847,000 targeted towards arts grants in FY 2023. The Board anticipates that the supplemental funding in FY 2023 will be used to focus support for those arts organizations which have been negatively impacted by the pandemic. Additionally, it is imperative that ArtsFairfax broadens its outreach efforts to include those organizations which have been historically underrepresented in the existing program, including those groups who represent residents in economically disadvantaged areas of the County. ArtsFairfax is also expected to report back to the Board on the results of the enhanced arts grant program, including the process used to broaden participation and the organizations assisted.

**I now move the Budget Guidance that I just reviewed, which will help direct the FY 2024 budget process.**

## Reserve Policies

The reserve policies adopted by the County are complementary to the requirement for balanced budgets. Among the long-standing policies are that:

- Annual budgets be balanced between projected total funds available and total disbursements including funding for established reserves;
- It is imperative that positive cash balances exist in the General Fund at the end of each fiscal year; and
- If an operating deficit appears to be forthcoming in the current fiscal year wherein total disbursements will exceed the total funds available, the Board will take appropriate action to balance revenues and expenditures as necessary to end each fiscal year with a positive cash balance.

In FY 2016, the Board of Supervisors updated the *Ten Principles of Sound Financial Management* to increase the County's overall reserve target from 5 percent to 10 percent of General Fund Disbursements. Since the reserve targets were adjusted, the County made significant progress in increasing reserve funding. As of the FY 2024 Advertised Budget Plan, total reserve funding is funded at 10.0 percent of General Fund Disbursements. Additional allocations to maintain the 10 percent target will be made through a combination of annual appropriations, by applying one-time resources such as bond refunding, and setting aside 40 percent of year-end balances after funding critical requirements.

There are three primary General Fund reserves:

### **Managed Reserve**

- Policy of four percent of General Fund Disbursements.
- Per the FY 2024 Advertised Budget Plan, funding equates to 4.0 percent or \$201.97 million.
- From the *Ten Principles*: A Managed Reserve shall be maintained in the General Fund at a level sufficient to provide for temporary financing of critical unforeseen disbursements of a catastrophic emergency nature. The reserve will be maintained at a level of not less than four percent of total General Fund disbursements in any given fiscal year.

### **Revenue Stabilization Fund**

- Policy of five percent of General Fund Disbursements.
- Per the FY 2024 Advertised Budget Plan, funding equates to 5.0 percent or \$252.91 million.
- From the *Ten Principles*: A Revenue Stabilization Fund (RSF) shall be maintained in addition to the managed reserve at a level sufficient to permit orderly adjustment to changes resulting from curtailment of revenue. This Fund shall be maintained at five percent of total General Fund disbursements in any given fiscal year. Use of the RSF should only occur in times of severe economic stress. Accordingly, a withdrawal from the RSF will not be made unless the projected revenues reflect a decrease of more than 1.5 percent from the current year estimate and any such withdrawal may not exceed one half of the RSF fund balance in that year. A drawdown of this Fund should be accompanied with expenditure reductions.

## Long-Term Financial Policies and Tools

- The RSF was used for the first and only time in FY 2009. A withdrawal of \$18.7 million was a small part of the total plan approved by the Board which included significant reductions, a furlough for employees and application of other balances to address a \$64.7 million shortfall at the *FY 2009 Third Quarter Review*. As a result of available balances at FY 2009 year-end, the reserve was fully replenished.

### **Economic Opportunity Reserve**

- Policy of one percent of General Fund Disbursements.
- Per the FY 2024 Advertised Budget Plan, funding equates to 1.0 percent or \$50.58 million.
- From the *Ten Principles*: An Economic Opportunity Reserve shall be established in addition to the Managed Reserve and the Revenue Stabilization Fund. This reserve is meant to stimulate economic growth and will provide for strategic investment opportunities that are identified as priorities by the Board of Supervisors. This reserve is equal to one percent of total General Fund disbursements. Funding for this reserve occurred after the Managed Reserve and the Revenue Stabilization Fund were fully funded at their new levels of four percent and five percent, respectively. Criteria for funding, utilization, and replenishment of the reserve were approved by the Board of Supervisors as part of the Eight Principles of Investment in Economic Opportunities. The criteria for use will include financial modeling analysis (e.g. cost-benefit, etc.) to determine the fiscal impact to the County of the proposed investment opportunity and requires approval from the Board of Supervisors for any use.

In addition to the Managed Reserve, the RSF, and the Economic Opportunity Reserve, the County has many reserves maintained within various funds. Among these reserves are those designated for replacement of equipment and facilities, identified for long-term liabilities, to meet debt service requirements, and as operating/rate stabilization reserves. Staff identifies potential changes to funding levels and brings to the Board policy decisions which need to be made in relation to Reserve Policies as part of the annual budget process. In addition, during the Carryover process at year end, reserve balances are often reset as a result of actual fund balances and/or actuarial analyses. More detail about the size of the reserves and the specific use for them is available in each agency narrative, but the Board policies concerning reserves are summarized below.

**Replacement Reserve Policies:** The Board of Supervisors has repeatedly reaffirmed the policy that the County budget shall include funds for cyclic and scheduled replacement or rehabilitation of equipment and other property to minimize disruption of budgetary planning from irregularly scheduled monetary demands. These reserves are necessary to provide a source of funding for planned replacement of major equipment or infrastructure over several years. For example, the County maintains a vehicle replacement reserve within the Department of Vehicle Services to plan for vehicle replacement once age, mileage and condition criteria have been met. General Fund monies are set aside each year over the life of the existing vehicle to pay for its replacement. Helicopter, ambulance, and large apparatus replacement funds are also maintained for the Police and Fire and Rescue Departments. Fixed payments to these reserves are made annually to ensure funding is available at such time that the equipment must be replaced.

**Outstanding Liability Policies:** The Board of Supervisors has also consistently funded reserve requirements for outstanding liabilities as they are identified and in conformance with accounting standards and practices. It is important to note that contributions to these liability reserves have been sustained even as reductions in services have been made, demonstrating the commitment of the Board to meet its fiduciary responsibilities. An example of a liability reserve is the County's Self Insurance program, which is evaluated each year by an actuary and the liability for all self-insured



programs is identified. The accrued liability reserve identified as of year-end is funded during a subsequent quarterly review. An additional reserve is also currently identified by County policy for catastrophic loss above and beyond the identified accrued liability. Beginning in FY 2008, the County's financial statements were required to implement Governmental Accounting Standards Board (GASB) statements for other post-employment benefits. This standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits. Therefore, an actuarially determined contribution (ADC) to meet the long-term liability is funded by both the County and Schools.

**Debt Service Reserve Policies:** The majority of debt service reserves are maintained by a trustee as stipulated by the terms of the bond documents for the bonds, which are being supported. However, as an Enterprise System of the County, Sewer Bond Debt Reserves were established in Funds: 69000, Sewer Revenue; 69030, Sewer Bond Debt Reserve; and 69040, Sewer Bond Subordinate Debt Service, to provide one year of principal and interest for the outstanding bond series as required by the Sewer System's General Bond Resolution.

**Operating and Rate Stabilization Reserve Policies:** The County has also identified reserves for potential operating adjustments that may be required and/or to help mitigate the need for significant shifts in tax rates or charges for services. The Boards of both the County and Schools have often approved set aside reserves to assist in budget development for the next year. These reserves have been established as the result of balances accumulated through expenditure savings and conservative revenue projections consistent with the policy that positive cash balances are available at year end.

In addition to its standard reserve policies, the Board regularly reviews the status of fund reserves and makes policy decisions to improve the County's reserve position based on availability and budget flexibility.

### Third Quarter and Carryover Reviews

The Department of Management and Budget conducts a Third Quarter Review on the current year Revised Budget Plan, which includes a detailed analysis of expenditure requirements. All agencies and funds are reviewed during the Third Quarter Review and adjustments are made to the budget as approved by the Board of Supervisors. Section 15.2-2507 of the Code of Virginia requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than 1.0 percent of expenditures. The Board's Adopted Budget guidelines indicate that any balances identified throughout the fiscal year, which are not required to support expenditures of a legal or emergency nature, must be held in reserve.

Carryover Review represents the analysis of balances remaining from the prior year and provision for the appropriation of funds to cover the prior year's legal obligations (encumbered items) in the new fiscal year without loss of continuity in processing payments. Carryover extends the prior year funding for the purchase of specific items previously approved in the budget process, but for which procurement could not be obtained for various reasons. All agencies and funds are reviewed during the Carryover Review and adjustments are made to the budget as approved by the Board of Supervisors. Again, the Code of Virginia requires that a public hearing be held prior to Board action when the potential increases in the appropriation are greater than 1.0 percent of expenditures.

## Cash Management/ Investments

Maintaining the safety of the principal of the County's public investment is the highest priority in the County's cash management policy. The secondary and tertiary priorities are the maintenance of liquidity of the investment and optimization of the rate of return within the parameters of the Code of Virginia, respectively. Funds held for future capital projects are invested in accordance with these objectives, and in such a manner to ensure compliance with U.S. Treasury arbitrage regulations. A senior interagency Investment Committee develops investment policies and oversees the effectiveness of portfolio management in meeting policy goals.

The County maintains cash and temporary investments in several investment portfolios. A general investment portfolio holds investments purchased by the County for the pooled cash and General Obligation Bond funds. Investments for this portfolio are held by a third-party custodian. Other portfolios are managed to meet the specific needs of County entities, such as, the Fairfax County Economic Development Authority Metrorail Parking System Project Revenue Bonds (the Herndon and Innovation Center Station Parking Garages), Sewer Revenue Bonds, and Fairfax County Redevelopment and Housing Authority Bonds. Investments for all portfolios are held by a third-party custodian.

Except where prohibited by statutory or contractual constraints, the General Fund is credited with interest earned in the general investment pool. Non-General Fund activities that earn interest through centralized investment management contribute to the cost of portfolio management by way of a market-based administrative charge that accrues to the General Fund.

## Debt Management/ Capital Improvement Planning

The Commonwealth of Virginia Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. There is no statutory limit on the amount of debt the voters can approve. It is the County's own policy to manage debt within the guidelines identified in the *Ten Principles of Sound Financial Management*. Specifically, debt service expenditures as a percentage of General Fund disbursements should remain under ten percent and the percentage of debt to estimated market value of assessed property should remain under three percent. The County continues to maintain these debt ratios, as shown in the following tables:

**Debt Service Requirements as Percentage of Combined General Fund Disbursements**

| Fiscal Year | Debt Service Requirements <sup>1</sup> | General Fund Disbursements <sup>2</sup> | Percentage |
|-------------|--|---|------------|
| 2020        | 334,314,180                            | 4,449,864,870                           | 7.51%      |
| 2021        | 325,402,126                            | 4,545,901,853                           | 7.16%      |
| 2022        | 331,033,590                            | 4,750,271,879                           | 6.97%      |
| 2023 (Est.) | 360,462,167                            | 5,194,368,277                           | 6.94%      |
| 2024 (Est.) | 363,172,818                            | 5,049,139,672                           | 7.19%      |

<sup>1</sup> The amount includes total principal and interest payments on the County's outstanding tax supported debt obligations, including General Obligation Bonds, Economic Development Authority bonds, and other tax supported debt obligations budgeted in other funds. Sources: FY 2020 to FY 2022 Annual Comprehensive Financial Report; FY 2023 and FY 2024 Fairfax County Department of Management and Budget. The FY 2021 actual debt service figure trended lower compared to the prior year due primarily to the one-time debt service savings structure as part of the Series 2020B General Obligation Refunding Bonds.

<sup>2</sup> Sources: FY 2020 to FY 2022 Annual Comprehensive Financial Report; FY 2023 and FY 2024 estimates per Fairfax County Department of Management and Budget.

# Long-Term Financial Policies and Tools

## Net Debt as a Percentage of Market Value of Taxable Property

| Fiscal Year | Net Bonded Indebtedness <sup>1</sup> | Estimated Market Value <sup>2</sup> | Percentage |
|-------------|--------------------------------------|-------------------------------------|------------|
| 2020        | 2,887,545,000                        | 271,808,067,475                     | 1.06%      |
| 2021        | 2,931,554,000                        | 280,990,379,555                     | 1.04%      |
| 2022        | 2,960,298,000                        | 289,401,823,134                     | 1.02%      |
| 2023 (Est.) | 3,117,723,000                        | 312,745,407,780                     | 1.00%      |
| 2024 (Est.) | 3,273,043,000                        | 332,038,892,592                     | 0.99%      |

<sup>1</sup> The amount includes outstanding General Obligation Bonds and other tax supported debt obligations. Sources: FY 2020 to FY 2022 Annual Comprehensive Financial Report and Fairfax County Department of Tax Administration; FY 2023 and FY 2024 Fairfax County Department of Management and Budget and Department of Tax Administration.

<sup>2</sup> Source: Fairfax County Department of Tax Administration and the Department of Management and Budget.

Per capita debt is also an important measure used in analyses of municipal credit. Fairfax County has historically had moderate to low per capita debt and per capita debt as a percentage of per capita income due to its steady population growth, growth in the assessed valuation of property and personal income of residents, combined with a record of rapid repayment of capital debt.

The *Ten Principles* establishes, as a financial guideline, a self-imposed limit on the level of the average annual bond sale. Actual bond issues are carefully sized with a realistic assessment of the need for funds, while remaining within the limits established by the Board of Supervisors. In addition, the actual bond sales are timed for the most opportune entry into the financial markets. The policy guidelines enumerated in the *Ten Principles* also express the intent of the Board of Supervisors to encourage a diversified economy in the County and to minimize the issuance of underlying indebtedness by towns and districts located within the County.

It is County policy to balance the need for public facilities, as expressed by the countywide land use plan, with the fiscal capacity of the County to provide for those needs. The five-year Capital Improvement Program (CIP), submitted annually to the Board of Supervisors, is the vehicle through which the stated need for public facilities is analyzed against the County's ability to stay within its self-imposed debt guidelines as articulated in the *Ten Principles*. The CIP is supported largely through long-term borrowing that is budgeted annually in debt service or from General Fund revenues on a pay-as-you-go basis.

## Pay-as-you-go Financing

Although a number of options are available for financing the proposed CIP, including bond proceeds and grants, it is the policy of the County to balance the use of the funding sources against the ability to utilize current revenue or pay-as-you-go financing. While major capital facility projects are funded through the sale of General Obligation Bonds, the Board of Supervisors, through the *Ten Principles*, continues to emphasize the importance of maintaining a balance between pay-as-you-go financing and bond financing for capital projects. Financing capital projects from current revenues indicates the County's intent to show purposeful restraint in incurring long-term debt. No explicit level or percentage has been adopted for capital projects from current revenues as a portion of either overall capital costs or of the total operating budget. The decision for using current revenues to fund a capital project is based on the merits of the project in relation to an agreed upon set of criteria. It is the Board of Supervisors' policy that non-recurring revenues should not be used for recurring expenditures.

### Risk Management

Continuing growth in County assets and operations perpetuates the potential for catastrophic losses resulting from inherent risks that remain unidentified and unabated. In recognition of this, the County has adopted a policy of professional and prudent management of risk exposures.

To limit the County's risk exposures, a Risk Management Steering Committee was established in 1986 to develop appropriate policies and procedures. The County Risk Manager is responsible for managing a countywide program. The program objectives are as follows:

- To protect and preserve the County's assets and workforce against losses that could deplete County resources or impair the County's ability to provide services to its citizens;
- To institute all practical measures to eliminate or control injury to persons, loss to property or other loss-producing conditions; and
- To achieve such objectives in the most effective and economical manner.

While the County's preference is to fully self-insure, various types of insurance such as workers' compensation, automobile, and general liability insurance remain viable alternatives when they are available at an affordable price.

### Pension Plans

The County funds the retirement costs for three separate retirement systems, including the Police Officers Retirement System, the Fairfax County Employees' Retirement System and the Uniformed Retirement System, while the Fairfax County Public Schools funds the cost of the Educational Employees Supplementary Retirement System. These retirement systems are administered by the County and are made available to Fairfax County government and school employees to provide financial security when they become retirement eligible or cannot work due to disability. In addition, professional employees of the Fairfax County Public Schools participate in a plan sponsored and administered by the Virginia Retirement System. The Board of Supervisors reviews the three County retirement plans annually and takes action to fund the County's obligation.

The County is committed to strengthening the financial position of its retirement systems. In order to improve the funded status of the plans, the Board of Supervisors approved, as part of the adoption of the FY 2016 Adopted Budget Plan, the following multi-year strategy:

- The employer contribution rates will be increased so that the County will include amortization of 100 percent of the unfunded liability in the actuarially determined contributions for all systems by FY 2020. The County will continue to use a conservative 15-year amortization period.
- Until each system reaches 100 percent funded status, employer contributions to that system will not be reduced. Various factors, such as the historical trend of the County's investment returns exceeding the assumed rate of return, could allow employer contribution rates to be reduced from current levels. However, the County is committed to maintaining the rates and redirecting any potential savings into further improvement in the systems' funded positions.
- Any additional unfunded liability created as a result of approved benefit enhancements, such as ad-hoc Cost-of-Living Adjustments (COLAs), will be fully funded. It is the intent that no adjustments to benefit levels will reduce the funded status of any of the systems.

## Long-Term Financial Policies and Tools

In keeping with this strategy, the FY 2020 Adopted Budget Plan included the amortization of 100 percent of the unfunded liability in the actuarially determined contributions for all systems. In addition, the employer contribution rates to all three systems have been maintained or increased each year, and benefit enhancements, when approved by the Board, have been accompanied by one-time contributions to fully fund any associated increase in liability in the year that the benefit enhancement is approved.

The County has also taken multiple steps to limit increases in liabilities:

- In FY 2010, the requirements regarding the award of ad-hoc COLAs were tightened. Retirees are eligible to receive an annual base COLA which is the lesser of the Consumer Price Index (CPI) for the 12 months ending on the previous year's March 31, or 4.0 percent. If certain conditions are met, an additional 1.0 percent ad-hoc COLA can be awarded at the discretion of each retirement system's Board of Trustees. After a staff review at the Board of Supervisors' direction, the Fairfax County Code was changed to require that the retirement system must have an actuarial surplus, demonstrated by having a funding ratio exceeding 100 percent, before an ad-hoc COLA can be considered.
- In FY 2012, the Board of Supervisors adopted modifications to the retirement systems, which apply only to new employees who are hired on or after January 1, 2013. These changes include increasing the minimum retirement age for normal service retirement from 50 to 55 in the Employees' system; increasing the rule of 80 (age plus years of service) to the rule of 85 in the Employees' system; placing a cap on the use of sick leave for purposes of determining retirement eligibility and benefits at 2,080 hours for all three retirement systems; and, for the Deferred Retirement Option Plan (DROP), removing the pre-Social Security supplement from balances accumulated during the DROP period in the Employees' and Uniformed systems. No changes were made to benefits for existing employees.
- In FY 2019, the Board of Supervisors adopted modifications to the retirement benefits provided to new employees hired on or after July 1, 2019. These changes include eliminating the pre-Social Security supplement for employees in the Employees' and Uniformed systems and repealing the additional retirement allowance that increases the calculated retirement annuity by 3 percent for all three retirement systems. No changes were made to benefits for existing employees.

Revenue projections associated with future returns on fund investments for the three separate County retirement systems are based on an assumed actuarial rate of return. As part of the July 1, 2021, actuarial valuation, this rate was reduced from 7.25 percent to 6.75 percent.

The School Board reviews the Educational Employees' Supplementary Retirement plan annually and takes action to fund the County's obligation based on actuarial valuations that are usually performed annually. As part of the December 31, 2021, actuarial valuation, the discount rate was reduced from 7.25 percent to 7.00 percent.

Benefits are defined in each system according to the requirements of an ordinance of the Fairfax County Code. Each retirement system is governed by a Board of Trustees whose function is the general administration and operation of the system. Each Board has full power to invest and reinvest the accumulated monies created by the systems in accordance with the laws of the Commonwealth as they apply to fiduciaries investing such funds. Investment managers are hired by each Board and operate under the direction of the Boards' investment objectives and guidelines. Each Board meets once a month to review the financial management of the funds and to rule on retirement applications.

### Other Post-Employment Benefits (OPEB)

Beginning in FY 2008, the County's financial statements were required to implement Governmental Accounting Standards Board (GASB) statements that address how local governments should account for and report their costs related to post-employment health care and other non-pension benefits. Currently, the County offers retirees the option to participate in County group health insurance, life insurance, and dental plans. These benefits are offered to retirees at premium rates established using the blended experience of the active and retiree populations. As such, retirees receive an "implicit" benefit, as these premium rates are typically lower than if they were set solely using the experience of the retiree group. In addition, County retirees receive an explicit benefit through the retiree health benefit subsidy. The County provides monthly subsidy payments to eligible County retirees to help pay for health insurance. The current monthly subsidy, approved in FY 2018, commences at age 55 and varies by length of service. The monthly subsidy is provided to retirees on a discretionary basis, and the Board of Supervisors reserves the right to reduce or eliminate the benefit in the future if the cost of the subsidy becomes prohibitive or an alternative is chosen to aid retirees in meeting their health insurance needs.

GASB 75 requires that the County accrue the cost of post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability to accurately account for the total future cost of post-employment benefits and the financial impact on the County. The County established the OPEB Trust Fund in FY 2008 to pre-fund the cost of post-employment healthcare and other non-pension benefits. Establishing such a trust fund allows the County to capture long-term investment returns and make progress towards eliminating the unfunded liability. This methodology mirrors the funding approach used for pension benefits. As a result, the County is required to make an annual contribution towards the long-term liability. This includes an amount for benefits accrued by active employees during the fiscal year, as well as an additional amount to address the unfunded actuarial accrued liability.

In FY 2016, the County implemented an Employer Group Waiver Plan (EGWP) for Medicare retiree prescription drug coverage. The EGWP is a standard Medicare Part D plan with enhanced coverage. By implementing an EGWP, the County can maximize prescription drug subsidies from the federal government and pharmaceutical manufacturers. This plan replaces the prescription drug coverage that was previously provided to Medicare retirees through the County's self-insured health plans and the Retiree Drug Subsidy (RDS) that the County previously received from the Centers for Medicare and Medicaid Services. This change has had a significant impact on the County's OPEB liability, as GASB accounting rules allow EGWP revenue to directly offset plan costs in the GASB valuation, impacting the Actuarial Accrued Liability (AAL), whereas the RDS could not be reflected in the liability calculations.

The actuarial accrued liability is calculated annually as part of the actuarial valuation and includes adjustments due to benefit enhancements, medical trend experience, and normal growth assumptions. Before approving additional benefit enhancements, the County must carefully consider not only the impact on the current fiscal year budget, but also the long-term impact on the County's OPEB liability and actuarially determined contribution. As part of the July 1, 2021, actuarial valuation, the County made changes to two key assumptions to be more conservative. First, the assumed actuarial rate of return – or discount rate – was reduced from 6.50 percent to 6.25 percent. Second, the amortization period was reduced from 30 to 20 years.

Fairfax County Public Schools (FCPS) offer similar benefits to their retirees, which result in a separate OPEB liability. FCPS also created an OPEB Trust Fund in FY 2008 to begin to address their unfunded liability and pre-fund the cost of other post-employment benefits.

## Grants

County policy requires that the initial application and acceptance of all grants over \$100,000 be approved by the Board of Supervisors. Each grant application is reviewed for the appropriateness and desirability of the program or service. Upon completion of the grant, programs are reviewed on a case-by-case basis to determine whether the program should be continued utilizing County funds. The County has no obligation to continue either grant-funded positions or grant-funded programs if continued grant funding is not available.

Effective September 1, 2004, the Board of Supervisors established a new County policy for grant applications and awards that meet certain requirements. If a grant is \$100,000 or less, with a required Local Cash Match of \$25,000 or less, with no significant policy implications, and if the grantor does not require Board of Supervisors' approval, the agency can work directly with the Department of Management and Budget to receive the award and reallocate funding from the anticipated/unanticipated reserve directly to the agency. If an award exceeds these limitations, but was listed in the Anticipated Grant Awards table in the Adopted Budget for the current fiscal year, Board of Supervisors' approval is not required unless the actual funding received differs significantly from the projected funding listed in the budget. For any grant that does not meet all the specified criteria, the agency must obtain Board of Supervisors' approval to apply for or accept the grant award.

## Contributory Policies

To improve the general health and welfare of the community, as well as leverage scarce resources, it is the policy of the Board of Supervisors to make General Fund appropriations of specified amounts to various nonsectarian, nonprofit, or quasi-government entities. Because public funds are being appropriated, funds provided to designated contributory agencies are currently made available contingent upon submission and review of financial reports. This oversight activity includes program reporting requirements that request designated contributories to describe accurately, in a manner prescribed by the County Executive, the level and quality of services provided to County residents.

## Information Technology

The following ten strategic directions are fundamental principles upon which Fairfax County will base its Information Technology (IT) decisions in the upcoming years. These are intended to serve as guidelines to assist County managers in applying information technology to achieve business goals.

### Ten Fundamental Principles of Information Technology

In addition to the Department of Information Technology's Mission and Goals, Fairfax County Information Technology (IT) projects and processes are guided by ten fundamental principles approved by the Board of Supervisors in 1996, and updated annually, as needed.

1. Our ultimate goal is to provide citizens, the business community, and County employees with timely, convenient access to appropriate information and services through the use of technology.
2. Business needs drive information technology solutions. Strategic partnerships will be established between the stakeholders and County so that the benefits of IT are leveraged to maximize the productivity of County employees and improve customer services.

### Ten Fundamental Principles of Information Technology

3. Evaluate business processes for redesign opportunities before automating them. Use new technologies to make new business methods a reality. Exploit functional commonality across organizational boundaries.
4. Manage Information Technology as an investment.
  - Annually allocate funds sufficient to cover depreciation to replace systems and equipment before life-cycle end. Address project and infrastructure requirements through a multi-year planning and funding strategy.
  - Manage use of funds at the macro level in a manner that provides for optimal spending across the investment portfolio aligned to actualized project progress.
  - Look for cost-effective approaches to improving "legacy systems". Designate systems as "classic" and plan their modernization. This approach will help extend investments and system utility
  - Invest in education and training to ensure the technical staffs in central IT and user agencies understand and can apply current and future technologies.
5. Implement contemporary, but proven, technologies. Fairfax County will stay abreast of emerging trends through an ongoing program of technology evaluation. New technologies often will be introduced through pilot projects where both the automation and its business benefits and costs can be evaluated prior to any full-scale adoption.
6. Hardware and software shall adhere to open (vendor-independent) standards and minimize proprietary solutions. This approach will promote flexibility, inter-operability, cost effectiveness, and mitigate the risk of dependence on individual vendors.
7. Provide a solid technology infrastructure as the fundamental building block of the County's IT architecture to support reliability, performance, and security of the County's information assets. Manage and maintain the enterprise network as an essential communications channel connecting people to information and process via contemporary server platforms and workstations. It will provide access for both internal and external connectivity; will be flexible, expandable, and maintainable; be fully integrated using open standards and capable of providing for the unimpeded movement of data, graphics, image, video, and voice.
8. Approach IT undertakings as a partnership of central management and agencies providing for a combination of centralized and distributed implementation. Combine the responsibility and knowledge of central management, agency staff, as well as outside contract support, within a consistent framework of County IT architecture and standards. Establish strategic cooperative arrangements with public and private enterprises to extend limited resources.
9. Consider the purchase and integration of top quality, commercial-off-the-shelf (COTS) software requiring minimal customization as the first choice to speed the delivery of new business applications (this includes Software as a Service cloud solutions). This may require redesigning some existing work processes to be compatible with beneficial common practice



## Ten Fundamental Principles of Information Technology

capabilities inherent in many off-the-shelf software packages, while achieving business goals. Based on agency business requirements and/or statutory mandates, custom development remains a feasible option.

10. Capture data once in order to avoid cost, duplication of effort and potential for error and share the data whenever possible. Establish and use common data and common databases to the fullest extent. A data administration function will be responsible for establishing and enforcing data policy, data sharing and access, data standardization, data quality, identification, and consistent use of key corporate identifiers.

## Budget

The primary financial management tool used by the County is the annual budget process. This involves a comprehensive examination of all expenditure and revenue programs of the County, complete with public hearings and approval by the Board of Supervisors.

## Capital Improvement Program (CIP)

The Board of Supervisors annually considers and adopts a five-year Capital Improvement Program (CIP), which supports and implements the Comprehensive Plan. The CIP includes five years of project planning and forecasts project requirements for an additional five-year period. The CIP helps balance the need for public facilities identified by the Comprehensive Plan with the County's fiscal resources and serves as a planning guide for the construction of general County facilities, schools, and public utilities. The CIP process provides a framework for development of reliable capital expenditure and revenue estimates, as well as the timely scheduling of bond referenda.

The CIP is an integral element of the County's budgeting process. The Capital Budget is the foundation for the first year of the adopted five-year CIP. The remaining four years in the CIP serve as a general planning guide. Future planning requirements five years beyond the CIP period are also included. The CIP is supported largely through long-term borrowing, which is budgeted annually in the debt service fund or from General Fund revenues on a pay-as-you-go basis. The Board of Supervisors has approved the Principles of Sound Capital Improvement Planning and Criteria for Recommending Capital Projects, which are applied every year in the development of the CIP. The principles establish the County's Comprehensive Plan as the basis for capital planning requirements and emphasize the principle of life-cycle planning for capital facilities. The CIP is an integral part of the annual budget plan and is included on the County's website.

In October 2005, Fairfax County adopted revised guidelines for review of unsolicited Public Private Educational Facilities and Infrastructure Act (PPEA) proposals. In FY 2008, project screening criteria as presented in the CIP was approved for determining when an unsolicited PPEA project should be pursued or rejected. It is anticipated that other refinements, including any required legislative updates to the PPEA evaluation and review process will be developed and presented to the Board of Supervisors as needed. As of January 28, 2008, the County will only pursue an unsolicited PPEA project if, based on minimal analysis, the project offers a significant contribution to near term CIP goals, it offers significant savings to the General Fund, or a significant positive effect on the County's debt capacity.

In February 2020, the Board of Supervisors and the School Board established a joint CIP working group to allow for information sharing, prioritizations, and planning by both the County and Fairfax County Public Schools. The Committee spent its time reviewing the County's existing Financial Policies, considering the financing options available for capital projects, understanding the capital project requirements identified for both the County and Schools, and evaluating the current CIP Plan and processes. Following these discussions, the Committee arrived at a series of recommendations, which included gradually increasing General Obligation Bond Sale limits from \$300 million to \$400 million annually; dedicating the equivalent value of one penny on the Real Estate tax to the County and School capital program to support both infrastructure replacement and upgrade projects and debt on the increased annual sales; and increasing the percentage allocated to the Capital Sinking Fund at year-end, as well as including Schools in the allocation. These recommendations were adopted by the Board of Supervisors in December 2021.

## Revenue Forecast

Revenue estimates are monitored monthly to identify any potential trends that would significantly impact the revenue sources. A Revenue Task Force meets regularly to review current construction trends, the number of authorized building permits, housing sales, mortgage rates, and other economic data, which impact Real Estate Tax revenue collections. In addition, the Revenue Task Force uses statistical models to estimate such revenue categories as: Personal Property Tax; Local Sales Tax; Business, Professional, and Occupational License Tax (BPOL); Consumer Utility Tax; and Recordation Tax.

## Financial Forecast

A forecast of General Fund receipts and disbursements is developed as part of each year's budget process and is updated periodically. Individual and aggregate revenue categories, as well as expenditures, are projected by revenue and/or expenditure type. Historical growth rates, economic assumptions and County expenditure priorities are all used in developing the forecast. This tool is used as a planning document for developing the budget guidelines and for evaluating the future impact of current year decisions.

## Fiscal Impact Review

It is County policy that all items having potential fiscal impact be presented to the Board of Supervisors for review. Effective management dictates that the Board of Supervisors and County citizens be presented with the direct and indirect costs of all items as part of the decision-making process. In addition to its preliminary review of items presented to the Board of Supervisors, County staff also review state and federal legislative items, which might result in a fiscal or policy impact on the County.

# Financial, Statistical and Summary Tables



## FY 2024

Advertised Budget Plan



# Financial, Statistical and Summary Tables

## Explanation of Schedules **General Fund Statement**

### **General Fund Statement**

Presents information for Fund 10001, General Fund. The General Fund Statement includes the beginning and ending balances, total available resources and total disbursements, including revenues, transfers in from other funds, expenditures and transfers out to other funds and reserves.

### **General Fund Direct Expenditures**

Provides expenditure information, organized by Program Area and agency, with totals included for each Program Area and for the entire General Fund.

## **Summary of Appropriated Funds**

### **Summary of Appropriated Funds by Fund Type**

Includes Budget Year Summary of Beginning Balance, Revenues by Category, Summary of Transfers In, Expenditures by Program Area, and Summary of Transfers Out for all Appropriated Funds.

### **Revenue and Receipts by Fund - Summary of Appropriated Funds**

Includes revenues for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

### **Expenditures by Fund - Summary of Appropriated Funds**

Includes expenditures for all appropriated funds, organized by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

### **Changes in Fund Balance - Summary of Appropriated Funds**

Includes changes in fund balance for all appropriated funds by the three major fund groups - Governmental, Proprietary and Fiduciary funds.

## **Tax Rates and Assessed Valuation**

### **Summary of County Tax Rates**

Presents historical and current fiscal year tax rates for Real Estate, Personal Property, Sewage, Refuse Collection and Disposal, Consumer Utilities, E-911 Fees, and special taxing districts.

### **Assessed Valuation, Tax Rates, Levies and Collections**

Details the assessed valuation and levy of taxable Real Estate and Personal Property, reports actual and estimated collections and reflects the percentage of the total levy collected.

## Summary of Revenues

### General Fund Revenues

Details General Fund revenues by each source, subtotaled by category, for the prior, current and upcoming fiscal year.

### Revenue from the Commonwealth

Summarizes revenues from the Commonwealth of Virginia by fund for the prior, current and upcoming fiscal year.

### Revenue from the Federal Government

Summarizes revenues from the Federal government by fund for the prior, current and upcoming fiscal year.

## Other Expenditure Schedules

### County Funded Programs for School-Related Services

Summarizes all Fairfax County contributions to school-related programs. Congregating the General Fund transfer to the Schools, school debt service, and the numerous school-related programs funded in County agency budgets, reflects a more complete picture of how much the County spends on its schools on an annual basis. Provides additional expenditure data on County-funded programs for youth services (non-school related youth programs) and County-administered programs for school-related services, including programs for which the County has administrative oversight, but not sole funding responsibility.

### Services for Older Adults

Summarizes contributions to services for seniors in General Fund and General Fund Supported agencies.

# FY 2024 ADVERTISED FUND STATEMENT

## FUND 10001, GENERAL FUND

|   | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2022<br>Carryover | Other<br>Actions<br>July-January | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | Incl/(Dec)<br>Over<br>Revised | % Incl/(Dec)<br>Over<br>Revised |
|---|------------------------|-----------------------------------|----------------------|----------------------------------|-----------------------------------|--------------------------------------|-------------------------------|---------------------------------|
| <b>Beginning Balance</b>                                    | <b>\$490,597,395</b>   | <b>\$190,416,585</b>              | <b>\$385,829,130</b> | <b>\$5,273,238</b>               | <b>\$581,518,953</b>              | <b>\$200,325,770</b>                 | <b>(\$381,193,183)</b>        | <b>(65.55%)</b>                 |
| <b>Revenue <sup>1</sup></b>                                 |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Real Property Taxes   | \$3,053,920,696        | \$3,199,106,841                   | \$0                  | \$7,767,526                      | \$3,206,874,367                   | \$3,418,804,873                      | \$211,930,506                 | 6.61%                           |
| Personal Property Taxes <sup>2</sup>                        | 474,622,920            | 520,893,593                       | 0                    | 5,320,396                        | 526,213,989                       | 526,630,947                          | 416,958                       | 0.08%                           |
| General Other Local Taxes                                   | 595,629,993            | 573,797,248                       | 0                    | 23,070,722                       | 596,867,970                       | 605,345,053                          | 8,477,083                     | 1.42%                           |
| Permit, Fees & Regulatory Licenses                          | 59,606,580             | 10,768,187                        | 0                    | (1,364,067)                      | 9,404,120                         | 9,835,922                            | 431,802                       | 4.59%                           |
| Fines & Forfeitures   | 7,202,177              | 8,166,007                         | 0                    | (890,513)                        | 7,275,494                         | 7,476,019                            | 200,525                       | 2.76%                           |
| Revenue from Use of Money & Property                        | 19,255,568             | 22,334,209                        | 26,565,603           | 17,803,783                       | 66,703,595                        | 115,702,223                          | 48,998,628                    | 73.46%                          |
| Charges for Services  | 53,280,388             | 58,506,226                        | 0                    | 576,775                          | 59,083,001                        | 63,309,540                           | 4,226,539                     | 7.15%                           |
| Revenue from the Commonwealth <sup>2</sup>                  | 310,557,635            | 314,295,576                       | 6,337,107            | 0                                | 320,632,683                       | 325,664,270                          | 5,031,587                     | 1.57%                           |
| Revenue from the Federal Government <sup>3</sup>            | 156,105,031            | 40,950,532                        | 0                    | 0                                | 40,950,532                        | 40,950,532                           | 0                             | 0.00%                           |
| Recovered Costs/Other Revenue                               | 16,946,207             | 17,014,267                        | 0                    | 483,203                          | 17,497,470                        | 17,419,244                           | (78,226)                      | (0.45%)                         |
| <b>Total Revenue</b>  | <b>\$4,747,127,195</b> | <b>\$4,765,832,686</b>            | <b>\$32,902,710</b>  | <b>\$52,767,825</b>              | <b>\$4,851,503,221</b>            | <b>\$5,131,138,623</b>               | <b>\$279,635,402</b>          | <b>5.76%</b>                    |
| <b>Transfers In</b>   |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Fund 40030 Cable Communications                             | \$2,704,481            | \$2,527,936                       | \$0                  | \$0                              | \$2,527,936                       | \$2,679,707                          | \$151,771                     | 6.00%                           |
| Fund 40040 Fairfax-Falls Church<br>Community Services Board | 15,000,000             | 0                                 | 10,000,000           | 0                                | 10,000,000                        | 0                                    | (10,000,000)                  | (100.00%)                       |
| Fund 40080 Integrated Pest Management                       | 141,000                | 151,000                           | 0                    | 0                                | 151,000                           | 151,000                              | 0                             | 0.00%                           |
| Fund 40100 Stormwater Services                              | 1,125,000              | 1,400,000                         | 0                    | 0                                | 1,400,000                         | 1,400,000                            | 0                             | 0.00%                           |
| Fund 40130 Leaf Collection                                  | 54,000                 | 54,000                            | 0                    | 0                                | 54,000                            | 54,000                               | 0                             | 0.00%                           |
| Fund 40140 Refuse Collection and<br>Recycling Operations    | 494,000                | 494,000                           | 0                    | 0                                | 494,000                           | 494,000                              | 0                             | 0.00%                           |
| Fund 40150 Refuse Disposal                                  | 626,000                | 707,000                           | 0                    | 0                                | 707,000                           | 707,000                              | 0                             | 0.00%                           |
| Fund 40170 I-95 Refuse Disposal                             | 186,000                | 209,000                           | 0                    | 0                                | 209,000                           | 209,000                              | 0                             | 0.00%                           |
| Fund 40200 Land Development Services                        | 0                      | 350,000                           | 0                    | 0                                | 350,000                           | 350,000                              | 0                             | 0.00%                           |
| Fund 69010 Sewer Operation and<br>Maintenance               | 2,850,000              | 3,000,000                         | 0                    | 0                                | 3,000,000                         | 3,000,000                            | 0                             | 0.00%                           |
| Fund 80000 Park Revenue and Operating                       | 820,000                | 820,000                           | 0                    | 0                                | 820,000                           | 820,000                              | 0                             | 0.00%                           |
| <b>Total Transfers In</b>                                   | <b>\$24,000,481</b>    | <b>\$9,712,936</b>                | <b>\$10,000,000</b>  | <b>\$0</b>                       | <b>\$19,712,936</b>               | <b>\$9,864,707</b>                   | <b>(\$9,848,229)</b>          | <b>(49.96%)</b>                 |
| <b>Total Available</b>                                      | <b>\$5,261,725,071</b> | <b>\$4,965,962,207</b>            | <b>\$428,731,840</b> | <b>\$58,041,063</b>              | <b>\$5,452,735,110</b>            | <b>\$5,341,329,100</b>               | <b>(\$111,406,010)</b>        | <b>(2.04%)</b>                  |
| <b>Direct Expenditures <sup>1</sup></b>                     |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Personnel Services  | \$886,661,207          | \$986,117,862                     | \$4,818,000          | (\$7,428,128)                    | \$983,507,734                     | \$1,036,203,628                      | \$52,695,894                  | 5.36%                           |
| Operating Expenses  | 402,057,540            | 361,080,754                       | 262,022,915          | 7,119,354                        | 630,223,023                       | 383,300,336                          | (246,922,687)                 | (39.18%)                        |
| Recovered Costs   | (33,212,452)           | (35,473,878)                      | (1,618,916)          | 0                                | (37,092,794)                      | (37,051,004)                         | 41,790                        | (0.11%)                         |
| Capital Equipment   | 4,428,869              | 631,600                           | 4,245,442            | 308,774                          | 5,185,816                         | 631,600                              | (4,554,216)                   | (87.82%)                        |
| Fringe Benefits   | 394,029,794            | 437,837,616                       | 643,221              | 0                                | 438,480,837                       | 476,474,417                          | 37,993,580                    | 8.66%                           |
| <b>Total Direct Expenditures</b>                            | <b>\$1,653,964,958</b> | <b>\$1,750,193,954</b>            | <b>\$270,110,662</b> | <b>\$0</b>                       | <b>\$2,020,304,616</b>            | <b>\$1,859,558,977</b>               | <b>(\$160,745,639)</b>        | <b>(7.96%)</b>                  |
| <b>Transfers Out</b>  |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Fund S10000 School Operating <sup>4</sup>                   | \$2,172,661,166        | \$2,275,310,924                   | \$0                  | \$0                              | \$2,275,310,924                   | \$2,419,409,875                      | \$144,098,951                 | 6.33%                           |
| Fund S31000 School Construction                             | 13,100,000             | 15,600,000                        | 16,953,312           | 0                                | 32,553,312                        | 15,600,000                           | (16,953,312)                  | (52.08%)                        |
| Fund 10010 Revenue Stabilization <sup>5</sup>               | 9,102,768              | 3,055,692                         | 9,193,598            | 0                                | 12,249,290                        | 0                                    | (12,249,290)                  | (100.00%)                       |
| Fund 10015 Economic Opportunity<br>Reserve <sup>5</sup>     | 926,773                | 611,137                           | 2,198,660            | 0                                | 2,809,797                         | 0                                    | (2,809,797)                   | (100.00%)                       |
| Fund 10020 Community Funding Pool                           | 12,283,724             | 12,897,910                        | 0                    | 0                                | 12,897,910                        | 12,897,910                           | 0                             | 0.00%                           |
| Fund 10030 Contributory Fund                                | 15,177,449             | 15,944,577                        | 2,500,000            | 0                                | 18,444,577                        | 19,499,696                           | 1,055,119                     | 5.72%                           |
| Fund 10040 Information Technology<br>Projects               | 27,049,400             | 0                                 | 10,725,000           | 0                                | 10,725,000                        | 0                                    | (10,725,000)                  | (100.00%)                       |
| Fund 20000 County Debt Service                              | 131,317,132            | 133,672,574                       | 0                    | 0                                | 133,672,574                       | 142,780,516                          | 9,107,942                     | 6.81%                           |
| Fund 20001 School Debt Service                              | 197,118,522            | 199,868,947                       | 0                    | 0                                | 199,868,947                       | 200,028,432                          | 159,485                       | 0.08%                           |
| Fund 30000 Metro Operations and<br>Construction             | 43,950,424             | 53,046,270                        | 0                    | 0                                | 53,046,270                        | 53,046,270                           | 0                             | 0.00%                           |

## FY 2024 ADVERTISED FUND STATEMENT

### FUND 10001, GENERAL FUND

|  | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2022<br>Carryover | Other<br>Actions<br>July-January | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | Incl/(Dec)<br>Over<br>Revised | % Incl/(Dec)<br>Over<br>Revised |
|--|------------------------|-----------------------------------|----------------------|----------------------------------|-----------------------------------|--------------------------------------|-------------------------------|---------------------------------|
| <b>Transfers Out (continued)</b>                                     |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Fund 30010 General Construction and Contributions                    | 52,991,229             | 22,697,006                        | 38,457,332           | 0                                | 61,154,338                        | 23,435,848                           | (37,718,490)                  | (61.68%)                        |
| Fund 30015 Environmental and Energy Program                          | 19,498,767             | 1,298,767                         | 10,320,000           | 0                                | 11,618,767                        | 1,298,767                            | (10,320,000)                  | (88.82%)                        |
| Fund 30020 Infrastructure Replacement and Upgrades                   | 28,291,318             | 1,500,000                         | 20,015,961           | 0                                | 21,515,961                        | 1,500,000                            | (20,015,961)                  | (93.03%)                        |
| Fund 30050 Transportation Improvements                               | 5,000,000              | 0                                 | 25,208,830           | 0                                | 25,208,830                        | 0                                    | (25,208,830)                  | (100.00%)                       |
| Fund 30060 Pedestrian Walkway Improvements                           | 800,000                | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 30070 Public Safety Construction                                | 2,500,000              | 0                                 | 7,500,000            | 0                                | 7,500,000                         | 0                                    | (7,500,000)                   | (100.00%)                       |
| Fund 30300 Affordable Housing Development and Investment             | 12,000,700             | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 40000 County Transit Systems                                    | 40,633,472             | 42,965,059                        | 0                    | 0                                | 42,965,059                        | 42,965,059                           | 0                             | 0.00%                           |
| Fund 40040 Fairfax-Falls Church Community Services Board             | 150,158,878            | 165,193,503                       | 251,975              | 0                                | 165,445,478                       | 171,934,659                          | 6,489,181                     | 3.92%                           |
| Fund 40045 Early Childhood Birth to 5                                | 32,667,557             | 33,286,113                        | 0                    | 0                                | 33,286,113                        | 34,066,151                           | 780,038                       | 2.34%                           |
| Fund 40090 E-911   | 7,331,793              | 10,618,392                        | 0                    | 0                                | 10,618,392                        | 12,461,548                           | 1,843,156                     | 17.36%                          |
| Fund 40200 Land Development Services                                 | 0                      | 0                                 | 898,000              | 0                                | 898,000                           | 0                                    | (898,000)                     | (100.00%)                       |
| Fund 40330 Elderly Housing Programs                                  | 1,890,758              | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 50000 Federal/State Grants                                      | 4,432,654              | 4,432,654                         | 0                    | 0                                | 4,432,654                         | 4,432,654                            | 0                             | 0.00%                           |
| Fund 60000 County Insurance  | 25,960,961             | 24,398,493                        | 0                    | 0                                | 24,398,493                        | 24,458,016                           | 59,523                        | 0.24%                           |
| Fund 60010 Department of Vehicle Services                            | 479,774                | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 60020 Document Services   | 3,965,525              | 4,051,350                         | 0                    | 0                                | 4,051,350                         | 4,400,084                            | 348,734                       | 8.61%                           |
| Fund 60030 Technology Infrastructure Services                        | 6,858,038              | 0                                 | 2,500,000            | 0                                | 2,500,000                         | 2,900,886                            | 400,886                       | 16.04%                          |
| Fund 73030 OPEB Trust  | 5,000,000              | 2,500,000                         | 0                    | 0                                | 2,500,000                         | 1,500,000                            | (1,000,000)                   | (40.00%)                        |
| Fund 80000 Park Revenue and Operating                                | 2,283,737              | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| Fund 81400 FCRHA Asset Management                                    | 0                      | 0                                 | 3,500,000            | 0                                | 3,500,000                         | 0                                    | (3,500,000)                   | (100.00%)                       |
| Fund 83000 Alcohol Safety Action Program                             | 808,641                | 891,625                           | 0                    | 0                                | 891,625                           | 964,324                              | 72,699                        | 8.15%                           |
| <b>Total Transfers Out</b>   | <b>\$3,026,241,160</b> | <b>\$3,023,840,993</b>            | <b>\$150,222,668</b> | <b>\$0</b>                       | <b>\$3,174,063,661</b>            | <b>\$3,189,580,695</b>               | <b>\$15,517,034</b>           | <b>0.49%</b>                    |
| <b>Total Disbursements</b>   | <b>\$4,680,206,118</b> | <b>\$4,774,034,947</b>            | <b>\$420,333,330</b> | <b>\$0</b>                       | <b>\$5,194,368,277</b>            | <b>\$5,049,139,672</b>               | <b>(\$145,228,605)</b>        | <b>(2.80%)</b>                  |
| <b>Total Ending Balance</b>  | <b>\$581,518,953</b>   | <b>\$191,927,260</b>              | <b>\$8,398,510</b>   | <b>\$58,041,063</b>              | <b>\$258,366,833</b>              | <b>\$292,189,428</b>                 | <b>\$33,822,595</b>           | <b>13.09%</b>                   |
| Less:  |                        |                                   |                      |                                  |                                   |                                      |                               |                                 |
| Managed Reserve <sup>5</sup>   | \$190,416,585          | \$191,927,260                     | \$8,398,510          | \$0                              | \$200,325,770                     | \$201,965,587                        | \$1,639,817                   | 0.82%                           |
| ARPA Coronavirus State and Local Fiscal Recovery Fund <sup>3,6</sup> | 74,773,691             | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| FY 2022 Audit Adjustments <sup>1</sup>                               | 5,273,238              | 0                                 | 0                    | 0                                | 0                                 | 0                                    | 0                             | -                               |
| <b>Total Available</b>   | <b>\$311,055,439</b>   | <b>\$0</b>                        | <b>\$0</b>           | <b>\$58,041,063</b>              | <b>\$58,041,063</b>               | <b>\$90,223,841</b>                  | <b>\$32,182,778</b>           | <b>55.45%</b>                   |

<sup>1</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2022 revenues are increased \$5,274,021.45 and FY 2022 expenditures are decreased \$784.27 to reflect audit adjustments as included in the FY 2022 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2023 Revised Budget Plan Beginning Balance reflects a net increase of \$5,273,238. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2022. Details of the audit adjustments will be found in the Third Quarter Package.

<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. The second half was received in June 2022 and was recognized as part of the FY 2022 Carryover Review.

<sup>4</sup> The proposed County General Fund transfer for school operations in FY 2024 totals \$2,419,409,875, an increase of \$144,098,951, or 6.3 percent, over the FY 2023 Adopted Budget Plan. The Fairfax County Public Schools Superintendent's Proposed Budget reflected a General Fund transfer increase of \$159,614,478, or 7.0 percent, over the FY 2023 Adopted Budget Plan.

<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 2024.

<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.



## FY 2024 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| Agency  | FY 2022 Actual       | FY 2023 Adopted Budget Plan | FY 2022 Carryover   | Other Actions July - January | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|---|----------------------|-----------------------------|---------------------|------------------------------|-----------------------------|--------------------------------|------------------------|--------------------------|
| <b>Legislative-Executive Functions / Central Services</b>       |                      |                             |                     |                              |                             |                                |                        |                          |
| 01 Board of Supervisors   | \$5,246,806          | \$7,012,852                 | \$0                 | \$0                          | \$7,012,852                 | \$7,285,805                    | \$272,953              | 3.89%                    |
| 02 Office of the County Executive                               | 7,399,657            | 8,123,088                   | 655,789             | 0                            | 8,778,877                   | 9,130,748                      | 351,871                | 4.01%                    |
| 03 Department of Clerk Services                                 | 1,803,950            | 1,909,024                   | 164,344             | 0                            | 2,073,368                   | 2,080,265                      | 6,897                  | 0.33%                    |
| 06 Department of Finance  | 8,710,139            | 9,494,846                   | 0                   | 0                            | 9,494,846                   | 9,763,056                      | 268,210                | 2.82%                    |
| 11 Department of Human Resources                                | 8,642,957            | 10,291,653                  | 268,309             | 0                            | 10,559,962                  | 10,753,239                     | 193,277                | 1.83%                    |
| 12 Department of Procurement and Material Management            | 7,885,330            | 8,619,696                   | 642,308             | 0                            | 9,262,004                   | 8,949,544                      | (312,460)              | (3.37%)                  |
| 13 Office of Public Affairs                                     | 1,723,496            | 2,658,777                   | 17,747              | 0                            | 2,676,524                   | 2,826,700                      | 150,176                | 5.61%                    |
| 15 Office of Elections  | 6,376,662            | 7,087,861                   | 2,084,480           | 0                            | 9,172,341                   | 8,747,636                      | (424,705)              | (4.63%)                  |
| 17 Office of the County Attorney                                | 8,101,012            | 8,985,876                   | 1,393,522           | 0                            | 10,379,398                  | 9,309,459                      | (1,069,939)            | (10.31%)                 |
| 20 Department of Management and Budget                          | 6,146,436            | 7,057,883                   | 398,338             | 0                            | 7,456,221                   | 7,771,105                      | 314,884                | 4.22%                    |
| 37 Office of the Financial and Program Auditor                  | 377,077              | 438,434                     | 19,998              | 0                            | 458,432                     | 459,672                        | 1,240                  | 0.27%                    |
| 41 Civil Service Commission                                     | 323,303              | 493,606                     | 0                   | 0                            | 493,606                     | 526,266                        | 32,660                 | 6.62%                    |
| 42 Office of the Independent Police Auditor                     | 290,712              | 347,976                     | 0                   | 0                            | 347,976                     | 358,658                        | 10,682                 | 3.07%                    |
| 43 Office of the Police Civilian Review Panel                   | 52,231               | 250,871                     | 0                   | 0                            | 250,871                     | 265,520                        | 14,649                 | 5.84%                    |
| 57 Department of Tax Administration                             | 27,652,584           | 30,133,893                  | 788,808             | 0                            | 30,922,701                  | 31,493,384                     | 570,683                | 1.85%                    |
| 70 Department of Information Technology                         | 38,358,041           | 41,091,176                  | 268,032             | 0                            | 41,359,208                  | 42,903,101                     | 1,543,893              | 3.73%                    |
| <b>Total Legislative-Executive Functions / Central Services</b> | <b>\$129,090,393</b> | <b>\$143,997,512</b>        | <b>\$6,701,675</b>  | <b>\$0</b>                   | <b>\$150,699,187</b>        | <b>\$152,624,158</b>           | <b>\$1,924,971</b>     | <b>1.28%</b>             |
| <b>Judicial Administration</b>                                  |                      |                             |                     |                              |                             |                                |                        |                          |
| 80 Circuit Court and Records                                    | \$12,873,323         | \$13,429,813                | \$53,685            | \$0                          | \$13,483,498                | \$14,030,519                   | \$547,021              | 4.06%                    |
| 82 Office of the Commonwealth's Attorney                        | 7,118,573            | 8,458,241                   | 1,480,787           | 0                            | 9,939,028                   | 8,762,687                      | (1,176,341)            | (11.84%)                 |
| 85 General District Court                                       | 4,276,539            | 5,454,939                   | 551,384             | 0                            | 6,006,323                   | 6,114,358                      | 108,035                | 1.80%                    |
| 91 Office of the Sheriff  | 22,336,246           | 21,972,238                  | 1,431,850           | 0                            | 23,404,088                  | 22,961,574                     | (442,514)              | (1.89%)                  |
| <b>Total Judicial Administration</b>                            | <b>\$46,604,681</b>  | <b>\$49,315,231</b>         | <b>\$3,517,706</b>  | <b>\$0</b>                   | <b>\$52,832,937</b>         | <b>\$51,869,138</b>            | <b>(\$963,799)</b>     | <b>(1.82%)</b>           |
| <b>Public Safety</b>  |                      |                             |                     |                              |                             |                                |                        |                          |
| 04 Department of Cable and Consumer Services                    | \$676,129            | \$859,017                   | \$210               | \$0                          | \$859,227                   | \$885,808                      | \$26,581               | 3.09%                    |
| 31 Land Development Services <sup>1</sup>                       | 14,636,834           | 0                           | 0                   | 0                            | 0                           | 0                              | 0                      | --                       |
| 81 Juvenile and Domestic Relations District Court               | 23,585,326           | 27,593,906                  | 97,275              | 0                            | 27,691,181                  | 28,660,153                     | 968,972                | 3.50%                    |
| 90 Police Department  | 218,660,560          | 235,505,691                 | 7,173,149           | 0                            | 242,678,840                 | 245,414,724                    | 2,735,884              | 1.13%                    |
| 91 Office of the Sheriff  | 47,229,444           | 54,417,790                  | (226,959)           | 0                            | 54,190,831                  | 55,423,089                     | 1,232,258              | 2.27%                    |
| 92 Fire and Rescue Department                                   | 226,193,782          | 235,446,205                 | 173,875             | 0                            | 235,620,080                 | 244,773,977                    | 9,153,897              | 3.89%                    |
| 93 Department of Emergency Management and Security              | 5,708,029            | 7,561,945                   | 1,550,531           | 0                            | 9,112,476                   | 8,395,135                      | (717,341)              | (7.87%)                  |
| 96 Department of Animal Sheltering                              | 2,673,244            | 3,190,809                   | 1,678,261           | 0                            | 4,869,070                   | 5,521,480                      | 652,410                | 13.40%                   |
| 97 Department of Code Compliance                                | 4,580,295            | 5,082,542                   | 1,271               | 0                            | 5,083,813                   | 5,315,384                      | 231,571                | 4.56%                    |
| <b>Total Public Safety</b>                                      | <b>\$543,943,643</b> | <b>\$569,657,905</b>        | <b>\$10,447,613</b> | <b>\$0</b>                   | <b>\$580,105,518</b>        | <b>\$594,389,750</b>           | <b>\$14,284,232</b>    | <b>2.46%</b>             |
| <b>Public Works</b>   |                      |                             |                     |                              |                             |                                |                        |                          |
| 08 Facilities Management Department                             | \$55,855,411         | \$61,364,779                | \$9,803,046         | \$0                          | \$71,167,825                | \$66,549,288                   | (\$4,618,537)          | (6.49%)                  |
| 25 Business Planning and Support                                | 1,023,363            | 1,262,110                   | 3,710               | 0                            | 1,265,820                   | 1,321,816                      | 55,996                 | 4.42%                    |
| 26 Office of Capital Facilities                                 | 13,786,585           | 16,508,271                  | 1,788,068           | 0                            | 18,296,339                  | 18,034,389                     | (261,950)              | (1.43%)                  |
| 87 Unclassified Administrative Expenses                         | 3,304,037            | 0                           | 0                   | 0                            | 0                           | 0                              | 0                      | --                       |
| <b>Total Public Works</b>                                       | <b>\$73,969,396</b>  | <b>\$79,135,160</b>         | <b>\$11,594,824</b> | <b>\$0</b>                   | <b>\$90,729,984</b>         | <b>\$85,905,493</b>            | <b>(\$4,824,491)</b>   | <b>(5.32%)</b>           |

## FY 2024 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

| Agency   | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2022 Carryover    | Other Actions July - January | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Inc/(Dec) Over Revised | % Inc/(Dec) Over Revised |
|--|------------------------|-----------------------------|----------------------|------------------------------|-----------------------------|--------------------------------|------------------------|--------------------------|
| <b>Health and Welfare</b>                            |                        |                             |                      |                              |                             |                                |                        |                          |
| 67 Department of Family Services                     | \$134,388,358          | \$156,592,827               | \$2,249,654          | \$0                          | \$158,842,481               | \$166,067,812                  | \$7,225,331            | 4.55%                    |
| 71 Health Department                                 | 70,733,025             | 83,089,790                  | 4,252,870            | 0                            | 87,342,660                  | 86,238,837                     | (1,103,823)            | (1.26%)                  |
| 79 Department of Neighborhood and Community Services | 76,047,845             | 98,652,203                  | 10,134,345           | 0                            | 108,786,548                 | 103,753,546                    | (5,033,002)            | (4.63%)                  |
| <b>Total Health and Welfare</b>                      | <b>\$281,169,228</b>   | <b>\$338,334,820</b>        | <b>\$16,636,869</b>  | <b>\$0</b>                   | <b>\$354,971,689</b>        | <b>\$356,060,195</b>           | <b>\$1,088,506</b>     | <b>0.31%</b>             |
| <b>Parks and Libraries</b>                           |                        |                             |                      |                              |                             |                                |                        |                          |
| 51 Fairfax County Park Authority                     | \$28,153,070           | \$30,677,847                | \$1,074,990          | \$0                          | \$31,752,837                | \$33,085,453                   | \$1,332,616            | 4.20%                    |
| 52 Fairfax County Public Library                     | 30,324,200             | 32,017,039                  | 901,896              | 0                            | 32,918,935                  | 33,054,201                     | 135,266                | 0.41%                    |
| <b>Total Parks and Libraries</b>                     | <b>\$58,477,270</b>    | <b>\$62,694,886</b>         | <b>\$1,976,886</b>   | <b>\$0</b>                   | <b>\$64,671,772</b>         | <b>\$66,139,654</b>            | <b>\$1,467,882</b>     | <b>2.27%</b>             |
| <b>Community Development</b>                         |                        |                             |                      |                              |                             |                                |                        |                          |
| 16 Economic Development Authority                    | \$9,029,922            | \$9,138,153                 | \$405,717            | \$0                          | \$9,543,870                 | \$9,362,376                    | (\$181,494)            | (1.90%)                  |
| 30 Department of Economic Initiatives                | 1,450,427              | 1,969,127                   | 223,093              | 0                            | 2,192,220                   | 2,237,895                      | 45,675                 | 2.08%                    |
| 31 Land Development Services <sup>1</sup>            | 15,900,627             | 0                           | 0                    | 0                            | 0                           | 0                              | 0                      | --                       |
| 35 Department of Planning and Development            | 12,405,319             | 15,148,609                  | 1,173,559            | 0                            | 16,322,168                  | 15,871,584                     | (450,584)              | (2.76%)                  |
| 38 Department of Housing and Community Development   | 25,448,564             | 28,985,542                  | 3,122,951            | 0                            | 32,108,493                  | 33,767,032                     | 1,658,539              | 5.17%                    |
| 39 Office of Human Rights and Equity Programs        | 1,498,649              | 1,974,929                   | 60,390               | 0                            | 2,035,319                   | 2,056,957                      | 21,638                 | 1.06%                    |
| 40 Department of Transportation                      | 9,209,170              | 10,666,614                  | 1,046,233            | 0                            | 11,712,847                  | 11,462,478                     | (250,369)              | (2.14%)                  |
| <b>Total Community Development</b>                   | <b>\$74,942,678</b>    | <b>\$67,882,974</b>         | <b>\$6,031,943</b>   | <b>\$0</b>                   | <b>\$73,914,917</b>         | <b>\$74,758,322</b>            | <b>\$843,405</b>       | <b>1.14%</b>             |
| <b>Nondepartmental</b>                               |                        |                             |                      |                              |                             |                                |                        |                          |
| 87 Unclassified Administrative Expenses <sup>2</sup> | \$51,164,055           | \$0                         | \$212,559,925        | \$0                          | \$212,559,925               | \$0                            | (\$212,559,925)        | (100.00%)                |
| 89 Employee Benefits                                 | 394,603,614            | 439,175,466                 | 643,221              | 0                            | 439,818,687                 | 477,812,267                    | 37,993,580             | 8.64%                    |
| <b>Total Nondepartmental</b>                         | <b>\$445,767,669</b>   | <b>\$439,175,466</b>        | <b>\$213,203,146</b> | <b>\$0</b>                   | <b>\$652,378,612</b>        | <b>\$477,812,267</b>           | <b>(\$174,566,345)</b> | <b>(26.76%)</b>          |
| <b>Total General Fund Direct Expenditures</b>        | <b>\$1,653,964,958</b> | <b>\$1,750,193,954</b>      | <b>\$270,110,662</b> | <b>\$0</b>                   | <b>\$2,020,304,616</b>      | <b>\$1,859,558,977</b>         | <b>(\$160,745,639)</b> | <b>(7.96%)</b>           |

<sup>1</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, is moved from the General Fund to 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 Fund 40200, Land Development Services.

<sup>2</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.

## FY 2024 ADVERTISED SUMMARY OF APPROPRIATED FUNDS BY FUND TYPE

|  | General Fund Group <sup>1</sup> | Debt Service Funds   | Capital Project Funds | Special Revenue Funds <sup>2</sup> | Internal Service Funds <sup>3,4</sup> | Enterprise Funds     | Custodial Funds     | Trust Funds             | Total by Category       |
|--|---------------------------------|----------------------|-----------------------|------------------------------------|---------------------------------------|----------------------|---------------------|-------------------------|-------------------------|
| <b>Beginning Fund Balance</b>              | \$508,831,697                   | \$0                  | \$1,293,010           | \$366,508,509                      | \$234,699,858                         | \$166,585,215        | \$0                 | \$13,006,152,519        | \$14,284,070,808        |
| <b>Revenues</b>                            |                                 |                      |                       |                                    |                                       |                      |                     |                         |                         |
| Real Property Taxes                        | \$3,418,804,873                 | \$0                  | \$31,362,736          | \$231,671,993                      | \$0                                   | \$0                  | \$4,880,561         | \$0                     | \$3,686,720,163         |
| Personal Property Taxes <sup>5</sup>       | 737,944,891                     | 0                    | 0                     | 0                                  | 0                                     | 0                    | 0                   | 0                       | 737,944,891             |
| General Other Local Taxes                  | 605,345,053                     | 0                    | 0                     | 40,568,880                         | 0                                     | 0                    | 11,777,058          | 0                       | 657,690,991             |
| Permits, Fees & Regulatory                 | 9,835,922                       | 0                    | 0                     | 78,790,127                         | 0                                     | 0                    | 0                   | 0                       | 88,626,049              |
| Fines & Forfeitures                        | 7,476,019                       | 0                    | 0                     | 70,000                             | 0                                     | 0                    | 0                   | 0                       | 7,546,019               |
| Revenue from the Use of Money and Property | 118,702,223                     | 0                    | 500,000               | 8,998,670                          | 1,106,453                             | 800,000              | 1,000,000           | 585,194,879             | 716,302,225             |
| Charges for Services                       | 63,309,540                      | 0                    | 1,475,000             | 161,540,751                        | 22,500                                | 280,688,500          | 0                   | 0                       | 507,036,291             |
| Revenue from the Commonwealth <sup>5</sup> | 114,350,326                     | 0                    | 0                     | 1,143,833,401                      | 0                                     | 0                    | 0                   | 0                       | 1,258,183,727           |
| Revenue from the Federal Government        | 40,950,532                      | 1,800,000            | 0                     | 216,993,092                        | 0                                     | 0                    | 0                   | 2,368,975               | 262,112,599             |
| Sale of Bonds                              | 0                               | 0                    | 251,000,000           | 0                                  | 0                                     | 227,079,258          | 0                   | 0                       | 478,079,258             |
| Other Revenue                              | 17,419,244                      | 505,500              | 6,830,192             | 105,912,386                        | 866,216,343                           | 500,000              | 0                   | 974,424,695             | 1,971,808,360           |
| <b>Total Revenue</b>                       | <b>\$5,134,138,623</b>          | <b>\$2,305,500</b>   | <b>\$291,167,928</b>  | <b>\$1,988,379,300</b>             | <b>\$867,345,296</b>                  | <b>\$509,067,758</b> | <b>\$17,657,619</b> | <b>\$1,561,988,549</b>  | <b>\$10,372,050,573</b> |
| <b>Transfers In</b>                        | <b>\$42,262,313</b>             | <b>\$346,906,366</b> | <b>\$105,428,012</b>  | <b>\$2,755,953,155</b>             | <b>\$35,573,088</b>                   | <b>\$276,513,783</b> | <b>\$0</b>          | <b>\$1,500,000</b>      | <b>\$3,564,136,717</b>  |
| <b>Total Available</b>                     | <b>\$5,685,232,633</b>          | <b>\$349,211,866</b> | <b>\$397,888,950</b>  | <b>\$5,110,840,964</b>             | <b>\$1,137,618,242</b>                | <b>\$952,166,756</b> | <b>\$17,657,619</b> | <b>\$14,569,641,068</b> | <b>\$28,220,258,098</b> |
| <b>Expenditures by Category</b>            |                                 |                      |                       |                                    |                                       |                      |                     |                         |                         |
| Legislative-Executive/Central Services     | \$155,317,726                   | \$0                  | \$0                   | \$7,236,570                        | \$0                                   | \$0                  | \$0                 | \$0                     | \$162,554,296           |
| Education                                  | 0                               | 0                    | 232,570,043           | 3,728,676,547                      | 615,772,584                           | 0                    | 0                   | 259,045,712             | 4,836,064,886           |
| Judicial Administration                    | 51,869,138                      | 0                    | 0                     | 816,978                            | 0                                     | 0                    | 0                   | 0                       | 52,686,116              |
| Public Safety                              | 594,409,327                     | 0                    | 0                     | 119,501,368                        | 0                                     | 0                    | 0                   | 0                       | 713,910,695             |
| Public Works                               | 85,905,493                      | 0                    | 0                     | 202,384,356                        | 0                                     | 487,092,092          | 0                   | 0                       | 775,381,941             |
| Health and Welfare                         | 373,045,363                     | 0                    | 0                     | 343,407,217                        | 0                                     | 0                    | 0                   | 0                       | 716,452,580             |
| Parks and Libraries                        | 71,437,798                      | 0                    | 0                     | 17,921,886                         | 0                                     | 0                    | 0                   | 0                       | 89,359,684              |
| Community Development                      | 82,092,525                      | 0                    | 129,561,819           | 300,858,248                        | 0                                     | 0                    | 17,657,619          | 0                       | 530,170,211             |
| Capital Improvements                       | 0                               | 0                    | 30,709,615            | 0                                  | 0                                     | 0                    | 0                   | 0                       | 30,709,615              |
| Debt Service                               | 0                               | 349,211,866          | 0                     | 0                                  | 0                                     | 0                    | 0                   | 0                       | 349,211,866             |
| Non-Departmental                           | 477,904,924                     | 0                    | 0                     | 5,075,000                          | 382,573,031                           | 0                    | 0                   | 769,780,239             | 1,635,333,194           |
| <b>Total Expenditures</b>                  | <b>\$1,891,982,294</b>          | <b>\$349,211,866</b> | <b>\$392,841,477</b>  | <b>\$4,725,878,170</b>             | <b>\$998,345,615</b>                  | <b>\$487,092,092</b> | <b>\$17,657,619</b> | <b>\$1,028,825,951</b>  | <b>\$9,891,835,084</b>  |
| <b>Transfers Out</b>                       | <b>\$3,189,580,695</b>          | <b>\$0</b>           | <b>\$3,726,379</b>    | <b>\$90,564,637</b>                | <b>\$0</b>                            | <b>\$279,513,783</b> | <b>\$0</b>          | <b>\$0</b>              | <b>\$3,563,385,494</b>  |
| <b>Total Disbursements</b>                 | <b>\$5,081,562,989</b>          | <b>\$349,211,866</b> | <b>\$396,567,856</b>  | <b>\$4,816,442,807</b>             | <b>\$998,345,615</b>                  | <b>\$766,605,875</b> | <b>\$17,657,619</b> | <b>\$1,028,825,951</b>  | <b>\$13,455,220,578</b> |
| <b>Ending Fund Balance</b>                 | <b>\$603,669,644</b>            | <b>\$0</b>           | <b>\$1,321,094</b>    | <b>\$294,398,157</b>               | <b>\$139,272,627</b>                  | <b>\$185,560,881</b> | <b>\$0</b>          | <b>\$13,540,815,117</b> | <b>\$14,765,037,520</b> |

<sup>1</sup> Not reflected are the following adjustments to balance in FY 2024:

Fund 10001, General Fund, does not assume carryover of FY 2022 Audit Adjustment balance of (\$5,273,238) and FY 2023 Mid-Year revenue adjustments of (\$52,767,825).  
Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$50,081,442 from FY 2023.

<sup>2</sup> Not reflected are the following adjustments to balance in FY 2024:

Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$46,807,301.  
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$11,001,055 and reflects the proposed Transfer In from Fund 40030, Cable Communications, as shown in the School Board's Adversited Budget, which is currently (\$151,771) less than the Transfer Out from Fund 40030. Final adjustments will be reflected at the FY 2023 Carryover Review.

<sup>3</sup> Not reflected are the following adjustments to balance in FY 2024:

Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of \$8,109,541.  
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of the Premium Stabilization Reserve of \$75,028,162.

<sup>4</sup> For presentation purposes, all County Internal Service Funds expenditures are included in the Nondepartmental Category.

<sup>5</sup> For presentation purposes, Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes Category.

## FY 2024 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund   | FY 2022<br>Actual <sup>1</sup> | FY 2023<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan <sup>3</sup> | Increase/<br>(Decrease)<br>Over Revised | % Increase/<br>(Decrease)<br>Over Revised |
|--|--------------------------------|--|-----------------------------------|---|---|---|
| <b>GOVERNMENTAL FUNDS</b>                                      |                                |  |                                   |   |   |   |
| <b>General Fund Group</b>                                      |                                |  |                                   |   |   |   |
| 10001 General Fund <sup>4</sup>                                | \$4,747,127,195                | \$4,765,832,686                                | \$4,851,503,221                   | \$5,131,138,623                                   | \$279,635,402                           | 5.76%                                     |
| 10010 Revenue Stabilization                                    | 137,191                        | 0  | 0                                 | 2,500,000   | 2,500,000                               | -   |
| 10015 Economic Opportunity Reserve                             | 36,911                         | 150,000  | 150,000                           | 500,000   | 350,000                                 | 233.33%                                   |
| 10030 Contributory Fund  | 5,000,000                      | 0  | 0                                 | 0   | 0                                       | -   |
| 10040 Information Technology Projects                          | 3,994,600                      | 0  | 0                                 | 0   | 0                                       | -   |
| <b>Total General Fund Group</b>                                | <b>\$4,756,295,897</b>         | <b>\$4,765,982,686</b>                         | <b>\$4,851,653,221</b>            | <b>\$5,134,138,623</b>                            | <b>\$282,485,402</b>                    | <b>5.82%</b>                              |
| <b>Debt Service Funds</b>                                      |                                |  |                                   |   |   |   |
| 20000 Consolidated Debt Service                                | \$2,382,900                    | \$2,305,500                                    | \$2,305,500                       | \$2,305,500                                       | \$0                                     | 0.00%                                     |
| <b>Capital Project Funds</b>                                   |                                |  |                                   |   |   |   |
| 30000 Metro Operations and Construction                        | \$41,000,000                   | \$42,000,000                                   | \$29,914,647                      | \$43,000,000                                      | \$13,085,353                            | 43.74%                                    |
| 30010 General Construction and Contributions                   | 10,714,946                     | 4,475,000                                      | 162,483,240                       | 4,475,000   | (158,008,240)                           | (97.25%)                                  |
| 30015 Environmental and Energy Program                         | 713,495                        | 0  | 0                                 | 0   | 0                                       | -   |
| 30020 Infrastructure Replacement and Upgrades                  | 399,764                        | 0  | 0                                 | 0   | 0                                       | -   |
| 30030 Library Construction                                     | 8,663,000                      | 0  | 90,000,000                        | 0   | (90,000,000)                            | (100.00%)                                 |
| 30040 Contributed Roadway Improvements                         | 10,385,828                     | 134,000  | 134,000                           | 179,192   | 45,192                                  | 33.73%                                    |
| 30050 Transportation Improvements                              | 8,772,058                      | 0  | 47,140,000                        | 0   | (47,140,000)                            | (100.00%)                                 |
| 30070 Public Safety Construction                               | 40,758,174                     | 0  | 291,510,000                       | 0   | (291,510,000)                           | (100.00%)                                 |
| 30090 Pro Rata Share Drainage Construction                     | 2,982,510                      | 0  | 0                                 | 0   | 0                                       | -   |
| 30300 Affordable Housing Development and Investment            | 21,035,517                     | 35,386,000                                     | 35,386,000                        | 37,062,736  | 1,676,736                               | 4.74%                                     |
| 30400 Park Authority Bond Construction                         | 15,140,318                     | 0  | 141,070,000                       | 0   | (141,070,000)                           | (100.00%)                                 |
| S31000 Public School Construction                              | 189,939,318                    | 181,451,000                                    | 548,652,902                       | 206,451,000                                       | (342,201,902)                           | (62.37%)                                  |
| <b>Total Capital Project Funds</b>                             | <b>\$350,504,928</b>           | <b>\$263,446,000</b>                           | <b>\$1,346,290,789</b>            | <b>\$291,167,928</b>                              | <b>(\$1,055,122,861)</b>                | <b>(78.37%)</b>                           |
| <b>Special Revenue Funds</b>                                   |                                |  |                                   |   |   |   |
| 40000 County Transit Systems                                   | \$47,677,153                   | \$38,455,738                                   | \$74,756,699                      | \$52,992,020                                      | (\$21,764,679)                          | (29.11%)                                  |
| 40010 County and Regional Transportation Projects              | 134,834,727                    | 108,323,634                                    | 310,728,401                       | 121,499,005                                       | (189,229,396)                           | (60.90%)                                  |
| 40030 Cable Communications                                     | 19,721,528                     | 18,719,981                                     | 18,719,981                        | 18,429,235  | (290,746)                               | (1.55%)                                   |
| 40040 Fairfax-Falls Church Community Services Board            | 39,881,708                     | 37,156,906                                     | 37,156,906                        | 37,156,906  | 0                                       | 0.00%                                     |
| 40045 Early Childhood Birth to 5                               | 57,688                         | 215,960  | 215,960                           | 215,960   | 0                                       | 0.00%                                     |
| 40050 Reston Community Center                                  | 9,995,890                      | 10,148,245                                     | 10,399,208                        | 10,907,001  | 507,793                                 | 4.88%                                     |
| 40060 McLean Community Center                                  | 6,028,412                      | 6,732,827                                      | 6,732,827                         | 7,167,721   | 434,894                                 | 6.46%                                     |
| 40070 Burgundy Village Community Center                        | 106,234                        | 86,659   | 86,659                            | 106,883   | 20,224                                  | 23.34%                                    |
| 40080 Integrated Pest Management Program                       | 2,702,737                      | 2,700,483                                      | 2,700,483                         | 3,149,357   | 448,874                                 | 16.62%                                    |
| 40090 E-911  | 48,184,498                     | 45,021,390                                     | 45,021,390                        | 44,125,131  | (896,259)                               | (1.99%)                                   |
| 40100 Stormwater Services                                      | 184,793,109                    | 94,393,055                                     | 95,103,668                        | 100,802,650                                       | 5,698,982                               | 5.99%                                     |
| 40110 Dulles Rail Phase I Transportation Improvement District  | 15,446,381                     | 15,629,149                                     | 15,629,149                        | 15,740,702  | 111,553                                 | 0.71%                                     |
| 40120 Dulles Rail Phase II Transportation Improvement District | 20,084,800                     | 21,481,900                                     | 21,481,900                        | 21,510,269  | 28,369                                  | 0.13%                                     |
| 40125 Metrorail Parking System Pledged Revenues                | 4,244,665                      | 7,568,848                                      | 5,444,762                         | 9,882,366   | 4,437,604                               | 81.50%                                    |
| 40130 Leaf Collection  | 2,291,365                      | 2,397,606                                      | 2,397,606                         | 2,720,481   | 322,875                                 | 13.47%                                    |
| 40140 Refuse Collection and Recycling Operations               | 20,025,213                     | 23,310,978                                     | 23,310,978                        | 24,593,702  | 1,282,724                               | 5.50%                                     |
| 40150 Refuse Disposal  | 52,211,187                     | 55,332,035                                     | 55,332,035                        | 58,734,182  | 3,402,147                               | 6.15%                                     |
| 40170 I-95 Refuse Disposal                                     | 12,316,065                     | 10,852,574                                     | 10,852,574                        | 11,930,806  | 1,078,232                               | 9.94%                                     |
| 40180 Tysons Service District                                  | 8,602,452                      | 8,809,234                                      | 8,809,234                         | 8,943,432   | 134,198                                 | 1.52%                                     |
| 40190 Reston Service District                                  | 2,378,237                      | 2,510,794                                      | 2,510,794                         | 2,512,421   | 1,627                                   | 0.06%                                     |
| 40200 Land Development Services <sup>5</sup>                   | 0                              | 48,556,995                                     | 50,067,225                        | 50,196,218  | 128,993                                 | 0.26%                                     |
| 40300 Housing Trust  | 5,882,499                      | 3,667,191                                      | 4,569,787                         | 3,593,342   | (976,445)                               | (21.37%)                                  |
| 40330 Elderly Housing Programs                                 | 0                              | 0  | 0                                 | 0   | 0                                       | -   |
| 50000 Federal/State Grants                                     | 242,217,405                    | 121,784,625                                    | 414,059,889                       | 132,624,746                                       | (281,435,143)                           | (67.97%)                                  |
| 50800 Community Development Block Grant                        | 9,097,003                      | 6,128,149                                      | 13,129,949                        | 5,918,926   | (7,211,023)                             | (54.92%)                                  |
| 50810 HOME Investment Partnerships Program                     | 2,420,266                      | 2,175,471                                      | 13,535,721                        | 2,471,231   | (11,064,490)                            | (81.74%)                                  |
| S10000 Public School Operating                                 | 1,034,750,085                  | 992,062,583                                    | 1,173,385,454                     | 1,082,005,549                                     | (91,379,905)                            | (7.79%)                                   |
| S40000 Public School Food and Nutrition Services               | 126,032,478                    | 88,524,680                                     | 88,535,477                        | 88,835,894  | 300,417                                 | 0.34%                                     |
| S43000 Public School Adult and Community Education             | 6,521,792                      | 7,677,828                                      | 7,779,777                         | 8,034,068   | 254,291                                 | 3.27%                                     |
| S50000 Public School Grants and Self Supporting Programs       | 80,241,218                     | 54,198,096                                     | 121,866,574                       | 61,579,096  | (60,287,478)                            | (49.47%)                                  |
| <b>Total Special Revenue Funds</b>                             | <b>\$2,138,746,795</b>         | <b>\$1,834,623,614</b>                         | <b>\$2,634,321,067</b>            | <b>\$1,988,379,300</b>                            | <b>(\$645,941,767)</b>                  | <b>(24.52%)</b>                           |

## FY 2024 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund  | FY 2022<br>Actual <sup>1</sup> | FY 2023<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan <sup>3</sup> | Increase/<br>(Decrease)<br>Over Revised | % Increase/<br>(Decrease)<br>Over Revised |
|---|--------------------------------|--|-----------------------------------|---|---|---|
| <b>TOTAL GOVERNMENTAL FUNDS</b>                       | <b>\$7,247,930,520</b>         | <b>\$6,866,357,800</b>                         | <b>\$8,834,570,577</b>            | <b>\$7,415,991,351</b>                            | <b>(\$1,418,579,226)</b>                | <b>(16.06%)</b>                           |
| <b>PROPRIETARY FUNDS</b>                              |                                |  |                                   |   |   |   |
| <b>Internal Service Funds</b>                         |                                |  |                                   |   |   |   |
| 60000 County Insurance                                | \$830,407                      | \$685,000                                      | \$685,000                         | \$685,000   | \$0                                     | 0.00%                                     |
| 60010 Department of Vehicle Services                  | 91,705,824                     | 83,567,927                                     | 83,956,550                        | 86,293,070  | 2,336,520                               | 2.78%                                     |
| 60020 Document Services                               | 4,609,235                      | 5,100,000                                      | 5,100,000                         | 5,044,426   | (55,574)                                | (1.09%)                                   |
| 60030 Technology Infrastructure Services              | 43,893,587                     | 44,927,305                                     | 44,927,305                        | 45,199,764  | 272,459                                 | 0.61%                                     |
| 60040 Health Benefits                                 | 169,281,148                    | 192,010,764                                    | 192,010,764                       | 197,488,155                                       | 5,477,391                               | 2.85%                                     |
| S60000 Public School Insurance                        | 20,763,621                     | 17,346,338                                     | 17,346,339                        | 19,346,339  | 2,000,000                               | 11.53%                                    |
| S62000 Public School Health and Flexible Benefits     | 450,084,067                    | 487,523,547                                    | 487,523,547                       | 513,288,542                                       | 25,764,995                              | 5.28%                                     |
| <b>Total Internal Service Funds</b>                   | <b>\$781,167,889</b>           | <b>\$831,160,881</b>                           | <b>\$831,549,505</b>              | <b>\$867,345,296</b>                              | <b>\$35,795,791</b>                     | <b>4.30%</b>                              |
| <b>Enterprise Funds</b>                               |                                |  |                                   |   |   |   |
| 69000 Sewer Revenue                                   | \$248,132,987                  | \$267,487,800                                  | \$267,487,800                     | \$281,988,500                                     | \$14,500,700                            | 5.42%                                     |
| 69030 Sewer Bond Debt Reserve                         | 0                              | 0  | 0                                 | 15,365,475  | 15,365,475                              | -   |
| 69310 Sewer Bond Construction                         | 134,900                        | 0  | 5,110,044                         | 211,713,783                                       | 206,603,739                             | 4043.09%                                  |
| <b>Total Enterprise Funds</b>                         | <b>\$248,267,887</b>           | <b>\$267,487,800</b>                           | <b>\$272,597,844</b>              | <b>\$509,067,758</b>                              | <b>\$236,469,914</b>                    | <b>86.75%</b>                             |
| <b>TOTAL PROPRIETARY FUNDS</b>                        | <b>\$1,029,435,776</b>         | <b>\$1,098,648,681</b>                         | <b>\$1,104,147,349</b>            | <b>\$1,376,413,054</b>                            | <b>\$272,265,705</b>                    | <b>24.66%</b>                             |
| <b>FIDUCIARY FUNDS</b>                                |                                |  |                                   |   |   |   |
| <b>Custodial Funds</b>                                |                                |  |                                   |   |   |   |
| 70000 Route 28 Tax District                           | \$10,977,135                   | \$12,156,286                                   | \$12,156,286                      | \$12,777,058                                      | \$620,772                               | 5.11%                                     |
| 70040 Mosaic District Community Development Authority | 4,882,023                      | 4,881,435                                      | 4,881,435                         | 4,880,561   | (874)                                   | (0.02%)                                   |
| <b>Total Custodial Funds</b>                          | <b>\$15,859,158</b>            | <b>\$17,037,721</b>                            | <b>\$17,037,721</b>               | <b>\$17,657,619</b>                               | <b>\$619,898</b>                        | <b>3.64%</b>                              |
| <b>Trust Funds</b>                                    |                                |  |                                   |   |   |   |
| 73000 Employees' Retirement Trust                     | \$368,995,962                  | \$572,879,390                                  | \$572,879,390                     | \$650,686,552                                     | \$77,807,162                            | 13.58%                                    |
| 73010 Uniformed Employees Retirement Trust            | 8,597,227                      | 205,358,874                                    | 205,358,874                       | 220,217,793                                       | 14,858,919                              | 7.24%                                     |
| 73020 Police Retirement Trust                         | 172,284,843                    | 171,514,056                                    | 171,514,056                       | 191,146,637                                       | 19,632,581                              | 11.45%                                    |
| 73030 OPEB Trust                                      | (23,911,451)                   | 5,272,557                                      | 5,272,557                         | 7,469,603   | 2,197,046                               | 41.67%                                    |
| S71000 Educational Employees' Retirement              | (61,813,970)                   | 490,921,243                                    | 439,671,241                       | 464,290,964                                       | 24,619,723                              | 5.60%                                     |
| S71100 Public School OPEB Trust                       | (4,279,390)                    | 26,771,000                                     | 26,771,000                        | 28,177,000  | 1,406,000                               | 5.25%                                     |
| <b>Total Trust Funds</b>                              | <b>\$459,873,221</b>           | <b>\$1,472,717,120</b>                         | <b>\$1,421,467,118</b>            | <b>\$1,561,988,549</b>                            | <b>\$140,521,431</b>                    | <b>9.89%</b>                              |
| <b>TOTAL FIDUCIARY FUNDS</b>                          | <b>\$475,732,379</b>           | <b>\$1,489,754,841</b>                         | <b>\$1,438,504,839</b>            | <b>\$1,579,646,168</b>                            | <b>\$141,141,329</b>                    | <b>9.81%</b>                              |
| <b>TOTAL APPROPRIATED FUNDS</b>                       | <b>\$8,753,098,675</b>         | <b>\$9,454,761,322</b>                         | <b>\$11,377,222,765</b>           | <b>\$10,372,050,573</b>                           | <b>(\$1,005,172,192)</b>                | <b>(8.83%)</b>                            |
| <b>Appropriated From (Added to) Surplus</b>           | <b>\$68,287,756</b>            | <b>(\$563,208,999)</b>                         | <b>\$1,669,984,673</b>            | <b>(\$613,801,379)</b>                            | <b>(\$2,283,786,052)</b>                | <b>(136.75%)</b>                          |
| <b>TOTAL AVAILABLE</b>                                | <b>\$8,821,386,431</b>         | <b>\$8,891,552,323</b>                         | <b>\$13,047,207,438</b>           | <b>\$9,758,249,194</b>                            | <b>(\$3,288,958,244)</b>                | <b>(25.21%)</b>                           |
| <b>Less: Internal Service Funds</b>                   | <b>(\$781,167,889)</b>         | <b>(\$831,160,881)</b>                         | <b>(\$831,549,505)</b>            | <b>(\$867,345,296)</b>                            | <b>(\$35,795,791)</b>                   | <b>4.30%</b>                              |
| <b>NET AVAILABLE</b>                                  | <b>\$8,040,218,542</b>         | <b>\$8,060,391,442</b>                         | <b>\$12,215,657,933</b>           | <b>\$8,890,903,898</b>                            | <b>(\$3,324,754,035)</b>                | <b>(27.22%)</b>                           |

## FY 2024 ADVERTISED REVENUE AND RECEIPTS BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund | FY 2022<br>Actual <sup>1</sup> | FY 2023<br>Adopted<br>Budget Plan <sup>2</sup> | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan <sup>3</sup> | Increase/<br>(Decrease)<br>Over Revised | % Increase/<br>(Decrease)<br>Over Revised |
|------|--------------------------------|--|-----------------------------------|---|---|---|
|------|--------------------------------|--|-----------------------------------|---|---|---|

**EXPLANATORY NOTE:**

The "Total Available" indicates the revenue in each fiscal year that is to be used to support expenditures. This amount is the total revenue adjusted by the amount of funding that is either appropriated from fund balance or added to fund balance. In some instances, adjustments to fund balance that are not currently reflected in the "Changes in Fund Balance" table also affect the "Total Available." Explanations for these adjustments are provided below. The "Total Available," plus (minus) the effect of these changes matches the expenditure totals by fiscal year of the "Expenditure by Fund/Summary of Appropriated Funds," net of any transfers between funds.

<sup>1</sup> **Not reflected are the following adjustments to balance in FY 2022:**

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$45,644,215 from FY 2021.  
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$3,962,299.  
 Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$1,905,899.  
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$103,050,776.

<sup>2</sup> **Not reflected are the following adjustments to balance in FY 2023:**

Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$47,604,145 from FY 2022.  
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$6,225,115.  
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$6,388,639.  
 Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$2,566,321.  
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$121,681,881.

<sup>3</sup> **Not reflected are the following adjustments to balance in FY 2024:**

Fund 10001, General Fund, does not reflect carryover of FY 2022 Audit Adjustment balance of (\$5,273,238) and Mid-Year revenue adjustments of (\$52,767,825).  
 Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of \$50,081,442 from FY 2023.  
 Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of \$46,807,301.  
 Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of \$11,001,005 and reflects the proposed Transfer In from Fund 40030, Cable Communications, as shown in the School Board's Advertised Budget, which is currently (\$151,771) less than the Transfer Out from Fund 40030. Final adjustments will be reflected at the FY 2023 Carryover Review.  
 Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of \$8,109,541.  
 Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of \$75,028,162.

<sup>4</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. The second half was received in June 2022 and was recognized as part of the FY 2022 Carryover Review.

<sup>5</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, was moved from the General Fund to 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 Fund 40200.

**FY 2024 ADVERTISED EXPENDITURES BY FUND  
SUMMARY OF APPROPRIATED FUNDS**

| Fund   | FY 2022 Estimate       | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| <b>GOVERNMENTAL FUNDS</b>                                      |                        |                        |                             |                             |                                |                                   |                                     |
| <b>General Fund Group</b>                                      |                        |                        |                             |                             |                                |                                   |                                     |
| 10001 General Fund <sup>1</sup>                                | \$1,859,830,491        | \$1,653,964,958        | \$1,750,193,954             | \$2,020,304,616             | \$1,859,558,977                | (\$160,745,639)                   | (7.96%)                             |
| 10015 Economic Opportunity Reserve                             | 47,604,145             | 369,411                | 0                           | 50,081,442                  | 0                              | (50,081,442)                      | (100.00%)                           |
| 10020 Consolidated Community Funding Pool                      | 12,666,382             | 12,018,449             | 12,897,910                  | 13,545,843                  | 12,897,910                     | (647,933)                         | (4.78%)                             |
| 10030 Contributory Fund  | 20,178,160             | 20,148,357             | 15,970,288                  | 18,470,288                  | 19,525,407                     | 1,055,119                         | 5.71%                               |
| 10040 Information Technology Projects                          | 67,076,498             | 19,015,821             | 0                           | 56,399,283                  | 0                              | (56,399,283)                      | (100.00%)                           |
| <b>Total General Fund Group</b>                                | <b>\$2,007,355,676</b> | <b>\$1,705,516,996</b> | <b>\$1,779,062,152</b>      | <b>\$2,158,801,472</b>      | <b>\$1,891,982,294</b>         | <b>(\$266,819,178)</b>            | <b>(12.36%)</b>                     |
| <b>Debt Service Funds</b>                                      |                        |                        |                             |                             |                                |                                   |                                     |
| 20000 Consolidated Debt Service                                | \$339,575,607          | \$332,622,272          | \$340,052,647               | \$345,284,404               | \$349,211,866                  | \$3,927,462                       | 1.14%                               |
| <b>Capital Project Funds</b>                                   |                        |                        |                             |                             |                                |                                   |                                     |
| 30000 Metro Operations and Construction                        | \$82,670,850           | \$70,512,005           | \$91,635,513                | \$91,727,334                | \$92,499,083                   | \$771,749                         | 0.84%                               |
| 30010 General Construction and Contributions                   | 261,724,043            | 55,658,786             | 27,172,006                  | 272,699,541                 | 27,910,848                     | (244,788,693)                     | (89.76%)                            |
| 30015 Environmental and Energy Program                         | 31,915,044             | 5,678,096              | 1,298,767                   | 38,569,210                  | 1,298,767                      | (37,270,443)                      | (96.63%)                            |
| 30020 Infrastructure Replacement and Upgrades                  | 71,996,179             | 11,760,106             | 1,500,000                   | 82,151,798                  | 1,500,000                      | (80,651,798)                      | (98.17%)                            |
| 30030 Library Construction                                     | 107,375,610            | 4,088,006              | 0                           | 103,287,604                 | 0                              | (103,287,604)                     | (100.00%)                           |
| 30040 Contributed Roadway Improvements                         | 48,340,654             | 7,722,393              | 0                           | 50,822,357                  | 0                              | (50,822,357)                      | (100.00%)                           |
| 30050 Transportation Improvements                              | 67,678,910             | 8,348,876              | 0                           | 85,310,922                  | 0                              | (85,310,922)                      | (100.00%)                           |
| 30070 Public Safety Construction                               | 338,724,592            | 40,133,286             | 0                           | 310,602,771                 | 0                              | (310,602,771)                     | (100.00%)                           |
| 30090 Pro Rata Share Drainage Construction                     | 5,712,821              | 85,857                 | 0                           | 8,607,972                   | 0                              | (8,607,972)                       | (100.00%)                           |
| 30300 Affordable Housing Development and Investment            | 85,415,877             | 14,975,749             | 35,386,000                  | 106,957,797                 | 37,062,736                     | (69,895,061)                      | (65.35%)                            |
| 30400 Park Authority Bond Construction                         | 169,347,465            | 26,584,073             | 0                           | 144,403,710                 | 0                              | (144,403,710)                     | (100.00%)                           |
| S31000 Public School Construction                              | 658,872,289            | 209,035,583            | 203,814,043                 | 683,906,438                 | 232,570,043                    | (451,336,395)                     | (65.99%)                            |
| <b>Total Capital Project Funds</b>                             | <b>\$1,929,774,334</b> | <b>\$454,582,816</b>   | <b>\$360,806,329</b>        | <b>\$1,979,047,454</b>      | <b>\$392,841,477</b>           | <b>(\$1,586,205,977)</b>          | <b>(80.15%)</b>                     |
| <b>Special Revenue Funds</b>                                   |                        |                        |                             |                             |                                |                                   |                                     |
| 40000 County Transit Systems                                   | \$147,037,123          | \$128,808,965          | \$130,399,164               | \$180,189,749               | \$142,621,525                  | (\$37,568,224)                    | (20.85%)                            |
| 40010 County and Regional Transportation Projects              | 424,930,301            | 56,350,935             | 69,801,634                  | 489,560,022                 | 81,821,345                     | (407,738,677)                     | (83.29%)                            |
| 40030 Cable Communications                                     | 17,633,533             | 10,062,013             | 11,665,893                  | 17,233,864                  | 10,878,173                     | (6,355,691)                       | (36.88%)                            |
| 40040 Fairfax-Falls Church Community Services Board            | 199,895,087            | 168,255,282            | 202,350,409                 | 212,141,714                 | 209,091,565                    | (3,050,149)                       | (1.44%)                             |
| 40045 Early Childhood Birth to 5                               | 33,123,520             | 24,664,709             | 33,502,073                  | 33,905,610                  | 34,282,111                     | 376,501                           | 1.11%                               |
| 40050 Reston Community Center                                  | 10,938,211             | 8,372,412              | 9,606,316                   | 10,895,545                  | 10,516,068                     | (379,477)                         | (3.48%)                             |
| 40060 McLean Community Center                                  | 6,897,045              | 5,995,982              | 7,832,827                   | 8,437,170                   | 7,357,721                      | (1,079,449)                       | (12.79%)                            |
| 40070 Burgundy Village Community Center                        | 161,939                | 28,315                 | 47,656                      | 113,154                     | 48,097                         | (65,057)                          | (57.49%)                            |
| 40080 Integrated Pest Management Program                       | 3,685,668              | 2,129,481              | 3,433,931                   | 3,648,377                   | 3,505,378                      | (142,999)                         | (3.92%)                             |
| 40090 E-911  | 69,098,056             | 43,448,172             | 57,683,070                  | 78,378,033                  | 59,652,489                     | (18,725,544)                      | (23.89%)                            |
| 40100 Stormwater Services                                      | 272,972,778            | 81,766,773             | 92,993,055                  | 285,642,251                 | 99,402,650                     | (186,239,601)                     | (65.20%)                            |
| 40110 Dulles Rail Phase I Transportation Improvement District  | 19,218,750             | 19,054,435             | 14,008,250                  | 14,008,250                  | 13,827,300                     | (180,950)                         | (1.29%)                             |
| 40120 Dulles Rail Phase II Transportation Improvement District | 13,313,233             | 11,061,289             | 500,000                     | 39,100,000                  | 12,717,351                     | (26,382,649)                      | (67.47%)                            |
| 40125 Metrorail Parking System Pledged Revenues                | 15,559,874             | 12,860,132             | 12,597,518                  | 15,808,543                  | 13,159,957                     | (2,648,586)                       | (16.75%)                            |
| 40130 Leaf Collection  | 2,634,001              | 2,462,089              | 2,648,462                   | 2,648,462                   | 2,956,953                      | 308,491                           | 11.65%                              |
| 40140 Refuse Collection and Recycling Operations               | 21,795,213             | 18,917,127             | 21,569,641                  | 23,451,099                  | 24,130,049                     | 678,950                           | 2.90%                               |
| 40150 Refuse Disposal  | 64,649,086             | 55,136,227             | 58,152,178                  | 66,069,337                  | 62,134,597                     | (3,934,740)                       | (5.96%)                             |
| 40170 I-95 Refuse Disposal                                     | 18,082,618             | 7,734,578              | 10,259,599                  | 19,183,895                  | 12,180,325                     | (7,003,570)                       | (36.51%)                            |
| 40180 Tysons Service District                                  | 10,700,247             | 220,483                | 0                           | 18,279,764                  | 0                              | (18,279,764)                      | (100.00%)                           |
| 40190 Reston Service District                                  | 862,560                | 29,646                 | 0                           | 4,332,914                   | 0                              | (4,332,914)                       | (100.00%)                           |
| 40200 Land Development Services <sup>2</sup>                   | 0                      | 0                      | 45,810,268                  | 47,640,462                  | 47,877,070                     | 236,608                           | 0.50%                               |
| 40300 Housing Trust  | 23,021,190             | 7,207,843              | 3,667,191                   | 22,598,442                  | 3,593,342                      | (19,005,100)                      | (84.10%)                            |
| 40330 Elderly Housing Programs                                 | 3,817,013              | 1,908,045              | 0                           | 0                           | 0                              | 0                                 | -                                   |
| 50000 Federal/State Grants                                     | 571,085,391            | 262,796,035            | 126,217,279                 | 443,385,119                 | 137,057,400                    | (306,327,719)                     | (69.09%)                            |
| 50800 Community Development Block Grant                        | 16,390,155             | 9,660,455              | 6,128,149                   | 12,997,227                  | 5,918,926                      | (7,078,301)                       | (54.46%)                            |
| 50810 HOME Investment Partnerships Program                     | 12,751,196             | 2,170,729              | 2,175,471                   | 13,381,952                  | 2,471,231                      | (10,910,721)                      | (81.53%)                            |
| S10000 Public School Operating <sup>3</sup>                    | 3,524,522,938          | 3,104,411,191          | 3,255,508,063               | 3,669,205,125               | 3,486,166,734                  | (183,038,391)                     | (4.99%)                             |
| S40000 Public School Food and Nutrition Services               | 94,400,662             | 86,070,355             | 94,749,795                  | 138,983,173                 | 135,643,195                    | (3,339,978)                       | (2.40%)                             |
| S43000 Public School Adult and Community Education             | 8,792,226              | 7,886,955              | 8,682,078                   | 8,785,211                   | 9,430,318                      | 645,107                           | 7.34%                               |
| S50000 Public School Grants & Self Supporting Programs         | 201,192,755            | 92,191,161             | 81,193,094                  | 189,067,963                 | 97,436,300                     | (91,631,663)                      | (48.46%)                            |
| <b>Total Special Revenue Funds</b>                             | <b>\$5,809,162,369</b> | <b>\$4,231,661,814</b> | <b>\$4,363,183,064</b>      | <b>\$6,069,072,427</b>      | <b>\$4,725,878,170</b>         | <b>(\$1,343,194,257)</b>          | <b>(22.13%)</b>                     |

## FY 2024 ADVERTISED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

| Fund  | FY 2022 Estimate         | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|--------------------------|------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| <b>TOTAL GOVERNMENTAL FUNDS</b>                       | <b>\$10,085,867,986</b>  | <b>\$6,724,383,898</b> | <b>\$6,843,104,192</b>      | <b>\$10,552,205,757</b>     | <b>\$7,359,913,807</b>         | <b>(\$3,192,291,950)</b>          | <b>(30.25%)</b>                     |
| <b>PROPRIETARY FUNDS</b>                              |                          |                        |                             |                             |                                |                                   |                                     |
| <b>Internal Service Funds</b>                         |                          |                        |                             |                             |                                |                                   |                                     |
| 60000 County Insurance                                | \$43,565,943             | \$24,940,996           | \$35,013,475                | \$45,464,689                | \$35,183,478                   | (\$10,281,211)                    | (22.61%)                            |
| 60010 Department of Vehicle Services                  | 95,961,151               | 85,567,802             | 79,225,959                  | 84,404,468                  | 85,478,781                     | 1,074,313                         | 1.27%                               |
| 60020 Document Services                               | 9,605,926                | 8,567,815              | 9,337,443                   | 9,930,716                   | 9,430,603                      | (500,113)                         | (5.04%)                             |
| 60030 Technology Infrastructure Services              | 64,814,089               | 47,890,463             | 48,641,772                  | 63,788,047                  | 56,495,257                     | (7,292,790)                       | (11.43%)                            |
| 60040 Health Benefits                                 | 206,913,153              | 180,870,787            | 187,146,541                 | 219,117,663                 | 195,984,912                    | (23,132,751)                      | (10.56%)                            |
| S60000 Public School Insurance                        | 20,025,785               | 14,883,354             | 19,912,660                  | 25,981,052                  | 27,455,880                     | 1,474,828                         | 5.68%                               |
| S62000 Public School Health and Flexible Benefits     | 593,117,192              | 480,978,959            | 609,205,428                 | 580,649,848                 | 588,316,704                    | 7,666,856                         | 1.32%                               |
| <b>Total Internal Service Funds</b>                   | <b>\$1,034,003,239</b>   | <b>\$843,700,176</b>   | <b>\$988,483,278</b>        | <b>\$1,029,336,483</b>      | <b>\$998,345,615</b>           | <b>(\$30,990,868)</b>             | <b>(3.01%)</b>                      |
| <b>Enterprise Funds</b>                               |                          |                        |                             |                             |                                |                                   |                                     |
| 69010 Sewer Operation and Maintenance                 | \$120,164,268            | \$102,487,368          | \$119,360,510               | \$132,828,901               | \$124,665,886                  | (\$8,163,015)                     | (6.15%)                             |
| 69020 Sewer Bond Parity Debt Service                  | 33,263,106               | 33,246,982             | 33,503,257                  | 33,503,257                  | 40,104,264                     | 6,601,007                         | 19.70%                              |
| 69040 Sewer Bond Subordinate Debt Service             | 25,689,605               | 23,381,526             | 22,358,883                  | 22,358,883                  | 22,321,942                     | (36,941)                          | (0.17%)                             |
| 69300 Sewer Construction Improvements                 | 131,077,740              | 61,196,618             | 89,000,000                  | 158,881,122                 | 90,000,000                     | (68,881,122)                      | (43.35%)                            |
| 69310 Sewer Bond Construction                         | 202,404,431              | 66,884,287             | 0                           | 135,654,426                 | 210,000,000                    | 74,345,574                        | 54.81%                              |
| <b>Total Enterprise Funds</b>                         | <b>\$512,599,150</b>     | <b>\$287,196,781</b>   | <b>\$264,222,650</b>        | <b>\$483,226,589</b>        | <b>\$487,092,092</b>           | <b>\$3,865,503</b>                | <b>0.80%</b>                        |
| <b>TOTAL PROPRIETARY FUNDS</b>                        | <b>\$1,546,602,389</b>   | <b>\$1,130,896,957</b> | <b>\$1,252,705,928</b>      | <b>\$1,512,563,072</b>      | <b>\$1,485,437,707</b>         | <b>(\$27,125,365)</b>             | <b>(1.79%)</b>                      |
| <b>FIDUCIARY FUNDS</b>                                |                          |                        |                             |                             |                                |                                   |                                     |
| <b>Custodial Funds</b>                                |                          |                        |                             |                             |                                |                                   |                                     |
| 70000 Route 28 Tax District                           | \$11,827,898             | \$10,978,100           | \$12,156,286                | \$12,156,271                | \$12,777,058                   | \$620,787                         | 5.11%                               |
| 70040 Mosaic District Community Development Authority | 4,882,023                | 4,882,023              | 4,881,435                   | 4,881,435                   | 4,880,561                      | (874)                             | (0.02%)                             |
| <b>Total Custodial Funds</b>                          | <b>\$16,709,921</b>      | <b>\$15,860,123</b>    | <b>\$17,037,721</b>         | <b>\$17,037,706</b>         | <b>\$17,657,619</b>            | <b>\$619,913</b>                  | <b>3.64%</b>                        |
| <b>Trust Funds</b>                                    |                          |                        |                             |                             |                                |                                   |                                     |
| 73000 Employees' Retirement Trust                     | \$433,393,508            | \$429,940,112          | \$434,904,094               | \$434,904,094               | \$464,472,363                  | \$29,568,269                      | 6.80%                               |
| 73010 Uniformed Employees Retirement Trust            | 147,820,204              | 148,509,801            | 148,226,421                 | 148,226,421                 | 157,843,359                    | 9,616,938                         | 6.49%                               |
| 73020 Police Retirement Trust                         | 122,270,564              | 123,110,469            | 114,947,679                 | 114,947,679                 | 132,454,937                    | 17,507,258                        | 15.23%                              |
| 73030 OPEB Trust                                      | 25,362,825               | 22,610,751             | 14,360,228                  | 14,360,228                  | 15,009,580                     | 649,352                           | 4.52%                               |
| S71000 Educational Employees' Retirement              | 225,332,934              | 212,414,238            | 234,792,898                 | 230,059,601                 | 240,743,212                    | 10,683,611                        | 4.64%                               |
| S71100 Public School OPEB Trust                       | 16,923,500               | 10,533,360             | 16,876,500                  | 16,876,500                  | 18,302,500                     | 1,426,000                         | 8.45%                               |
| <b>Total Trust Funds</b>                              | <b>\$971,103,535</b>     | <b>\$947,118,731</b>   | <b>\$964,107,820</b>        | <b>\$959,374,523</b>        | <b>\$1,028,825,951</b>         | <b>\$69,451,428</b>               | <b>7.24%</b>                        |
| <b>TOTAL FIDUCIARY FUNDS</b>                          | <b>\$987,813,456</b>     | <b>\$962,978,854</b>   | <b>\$981,145,541</b>        | <b>\$976,412,229</b>        | <b>\$1,046,483,570</b>         | <b>\$70,071,341</b>               | <b>7.18%</b>                        |
| <b>TOTAL APPROPRIATED FUNDS</b>                       | <b>\$12,620,283,831</b>  | <b>\$8,818,259,709</b> | <b>\$9,076,955,661</b>      | <b>\$13,041,181,058</b>     | <b>\$9,891,835,084</b>         | <b>(\$3,149,345,974)</b>          | <b>(24.15%)</b>                     |
| <b>Less: Internal Service Funds<sup>4</sup></b>       | <b>(\$1,034,003,239)</b> | <b>(\$843,700,176)</b> | <b>(\$988,483,278)</b>      | <b>(\$1,029,336,483)</b>    | <b>(\$998,345,615)</b>         | <b>\$30,990,868</b>               | <b>(3.01%)</b>                      |
| <b>NET EXPENDITURES</b>                               | <b>\$11,586,280,592</b>  | <b>\$7,974,559,533</b> | <b>\$8,088,472,383</b>      | <b>\$12,011,844,575</b>     | <b>\$8,893,489,469</b>         | <b>(\$3,118,355,106)</b>          | <b>(25.96%)</b>                     |

<sup>1</sup> Fairfax County has received \$222.89 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. The second half was received in June 2022 and was recognized as part of the FY 2022 Carryover Review.

<sup>2</sup> As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, was moved from the General Fund to Fund 40200, Land Development Services, to provide greater transparency in the use of fees charged by LDS. This change resulted in a reduction of \$42.62 million to the General Fund expenditures and associated revenues as all activity related to the agency was transferred to the new fund.

<sup>3</sup> Pending School Board approval, FY 2024 expenditures for Fund S10000, Public School Operating, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the proposed Transfer Out from the General Fund to Fund S10000 and the Transfer In from the General Fund reflected in the School Board's Advertised Budget. Final adjustments will be reflected at the FY 2023 Carryover Review.

<sup>4</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.



**FY 2024 ADVERTISED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

| Fund   | Balance<br>6/30/2021   | Balance<br>6/30/2022   | Balance<br>6/30/2023 | Balance<br>6/30/2024 | From/<br>(Added to)<br>Surplus |
|--|------------------------|------------------------|----------------------|----------------------|--------------------------------|
| <b>GOVERNMENTAL FUNDS</b>                                      |                        |                        |                      |                      |                                |
| <b>General Fund Group</b>                                      |                        |                        |                      |                      |                                |
| 10001 General Fund   | \$490,597,395          | \$581,518,953          | \$258,366,833        | \$292,189,428        | (\$33,822,595)                 |
| 10010 Revenue Stabilization                                    | 228,917,963            | 238,157,922            | 250,407,212          | 252,907,212          | (2,500,000)                    |
| 10015 Economic Opportunity Reserve                             | 46,527,372             | 47,121,645             | 0                    | 50,581,442           | (50,581,442)                   |
| 10020 Consolidated Community Funding Pool                      | 382,658                | 647,933                | 0                    | 0                    | 0                              |
| 10030 Contributory Fund  | 54,271                 | 83,363                 | 57,652               | 31,941               | 25,711                         |
| 10040 Information Technology Projects                          | 38,980,658             | 51,008,837             | 0                    | 0                    | 0                              |
| <b>Total General Fund Group</b>                                | <b>\$805,460,317</b>   | <b>\$918,538,653</b>   | <b>\$508,831,697</b> | <b>\$595,710,023</b> | <b>(\$86,878,326)</b>          |
| <b>Debt Service Funds</b>                                      |                        |                        |                      |                      |                                |
| 20000 Consolidated Debt Service                                | (\$274,001)            | \$5,221,899            | \$0                  | \$0                  | \$0                            |
| <b>Capital Project Funds</b>                                   |                        |                        |                      |                      |                                |
| 30000 Metro Operations and Construction                        | \$1,018,329            | \$12,177,174           | \$0                  | \$0                  | \$0                            |
| 30010 General Construction and Contributions                   | 31,549,682             | 49,061,963             | 0                    | 0                    | 0                              |
| 30015 Environmental and Energy Program                         | 12,416,277             | 26,950,443             | 0                    | 0                    | 0                              |
| 30020 Infrastructure Replacement and Upgrades                  | 43,704,861             | 60,635,837             | 0                    | 0                    | 0                              |
| 30030 Library Construction                                     | 8,712,610              | 13,287,604             | 0                    | 0                    | 0                              |
| 30040 Contributed Roadway Improvements                         | 48,340,654             | 50,822,357             | 0                    | 0                    | 0                              |
| 30050 Transportation Improvements                              | 7,538,910              | 12,962,092             | 0                    | 0                    | 0                              |
| 30060 Pedestrian Walkway Improvements                          | 3,664,892              | 0                      | 0                    | 0                    | 0                              |
| 30070 Public Safety Construction                               | 12,043,122             | 11,602,629             | 0                    | 0                    | 0                              |
| 30090 Pro Rata Share Drainage Construction                     | 5,711,319              | 8,607,972              | 0                    | 0                    | 0                              |
| 30300 Affordable Housing Development and Investment            | 53,511,329             | 71,571,797             | 0                    | 0                    | 0                              |
| 30400 Park Authority Bond Construction                         | 14,777,465             | 3,333,710              | 0                    | 0                    | 0                              |
| S31000 Public School Construction                              | 67,899,880             | 77,907,812             | 1,293,010            | 1,321,094            | (28,084)                       |
| <b>Total Capital Project Funds</b>                             | <b>\$310,889,330</b>   | <b>\$398,921,390</b>   | <b>\$1,293,010</b>   | <b>\$1,321,094</b>   | <b>(\$28,084)</b>              |
| <b>Special Revenue Funds</b>                                   |                        |                        |                      |                      |                                |
| 40000 County Transit Systems                                   | \$25,149,725           | \$25,512,691           | \$5,111,457          | \$1,851,050          | \$3,260,407                    |
| 40010 County and Regional Transportation Projects              | 195,581,446            | 233,371,498            | 13,300,000           | 13,300,000           | 0                              |
| 40030 Cable Communications                                     | 11,006,035             | 10,192,481             | 3,958,624            | 1,986,170            | 1,972,454                      |
| 40040 Fairfax-Falls Church Community Services Board            | 38,795,887             | 45,581,191             | 26,041,861           | 26,041,861           | 0                              |
| 40045 Early Childhood Birth to 5                               | 7,523,433              | 10,583,969             | 10,180,432           | 10,180,432           | 0                              |
| 40050 Reston Community Center                                  | 7,472,208              | 9,095,686              | 8,599,349            | 8,990,282            | (390,933)                      |
| 40060 McLean Community Center                                  | 6,531,813              | 6,564,243              | 4,859,900            | 4,669,900            | 190,000                        |
| 40070 Burgundy Village Community Center                        | 244,609                | 322,528                | 296,033              | 354,819              | (58,786)                       |
| 40080 Integrated Pest Management Program                       | 5,154,993              | 5,587,249              | 4,488,355            | 3,981,334            | 507,021                        |
| 40090 E-911  | 24,429,018             | 36,497,137             | 13,758,886           | 10,693,076           | 3,065,810                      |
| 40100 Stormwater Services                                      | 90,246,043             | 192,147,379            | 0                    | 0                    | 0                              |
| 40110 Dulles Rail Phase I Transportation Improvement District  | 40,025,126             | 36,417,072             | 38,037,971           | 39,951,373           | (1,913,402)                    |
| 40120 Dulles Rail Phase II Transportation Improvement District | 58,948,176             | 67,971,687             | 50,353,587           | 59,146,505           | (8,792,918)                    |
| 40125 Metrorail Parking System Pledged Revenues                | 21,003,722             | 15,681,995             | 8,036,091            | 4,758,500            | 3,277,591                      |
| 40130 Leaf Collection  | 5,294,720              | 5,069,996              | 4,765,140            | 4,474,668            | 290,472                        |
| 40140 Refuse Collection and Recycling Operations               | 3,495,248              | 4,109,334              | 3,475,213            | 3,444,866            | 30,347                         |
| 40150 Refuse Disposal  | 64,882,548             | 61,331,508             | 49,887,206           | 45,779,791           | 4,107,415                      |
| 40170 I-95 Refuse Disposal                                     | 42,310,268             | 46,705,755             | 38,165,434           | 37,706,915           | 458,519                        |
| 40180 Tysons Service District                                  | 40,555,123             | 48,937,092             | 39,466,562           | 48,409,994           | (8,943,432)                    |
| 40190 Reston Service District                                  | 7,363,411              | 9,712,002              | 7,889,882            | 10,402,303           | (2,512,421)                    |
| 40200 Land Development Services                                | 0                      | 0                      | 8,518,113            | 10,487,261           | (1,969,148)                    |
| 40300 Housing Trust  | 23,742,626             | 22,417,282             | 4,388,627            | 4,388,627            | 0                              |
| 40330 Elderly Housing Programs                                 | \$3,211,043            | \$3,193,756            | \$0                  | \$0                  | \$0                            |
| 50000 Federal/State Grants                                     | 41,780,816             | 25,634,840             | 742,264              | 742,264              | 0                              |
| 50800 Community Development Block Grant                        | 434,153                | (129,299)              | 3,423                | 3,423                | 0                              |
| 50810 HOME Investment Partnerships Program                     | (93,978)               | 155,559                | 309,328              | 309,328              | 0                              |
| S10000 Public School Operating                                 | 236,188,531            | 295,106,540            | 21,874,771           | 0                    | 21,874,771                     |
| S40000 Public School Food and Nutrition Services               | 6,227,389              | 48,647,696             | 0                    | 0                    | 0                              |
| S43000 Public School Adult and Community Education             | (557,874)              | (387,328)              | 0                    | 0                    | 0                              |
| S50000 Public School Grants and Self Supporting Programs       | 31,507,145             | 44,345,240             | 0                    | 0                    | 0                              |
| <b>Total Special Revenue Funds</b>                             | <b>\$1,038,453,403</b> | <b>\$1,310,376,779</b> | <b>\$366,508,509</b> | <b>\$352,054,742</b> | <b>\$14,453,767</b>            |
| <b>TOTAL GOVERNMENTAL FUNDS</b>                                | <b>\$2,154,529,049</b> | <b>\$2,633,058,721</b> | <b>\$876,633,216</b> | <b>\$949,085,859</b> | <b>(\$72,452,643)</b>          |
| <b>PROPRIETARY FUNDS</b>                                       |                        |                        |                      |                      |                                |
| <b>Internal Service Funds</b>                                  |                        |                        |                      |                      |                                |
| 60000 County Insurance   | \$104,129,898          | \$105,980,270          | \$85,599,074         | \$75,558,612         | \$10,040,462                   |
| 60010 Department of Vehicle Services                           | 58,136,190             | 64,753,986             | 64,306,068           | 65,120,357           | (814,289)                      |
| 60020 Document Services  | 966,069                | 973,014                | 193,648              | 207,555              | (13,907)                       |
| 60030 Technology Infrastructure Services                       | 11,217,943             | 18,793,207             | 4,746,567            | 166,062              | 4,580,505                      |
| 60040 Health Benefits  | 70,552,476             | 58,962,837             | 31,855,938           | 33,359,181           | (1,503,243)                    |
| S60000 Public School Insurance                                 | 52,991,181             | 56,633,276             | 47,998,563           | 47,998,563           | 0                              |
| S62000 Public School Health and Flexible Benefits              | 124,021,193            | 93,126,301             | 0                    | 0                    | 0                              |
| <b>Total Internal Service Funds</b>                            | <b>\$422,014,950</b>   | <b>\$399,222,891</b>   | <b>\$234,699,858</b> | <b>\$222,410,330</b> | <b>\$12,289,528</b>            |

**FY 2024 ADVERTISED CHANGES IN FUND BALANCE  
SUMMARY OF APPROPRIATED FUNDS**

| Fund  | Balance<br>6/30/2021    | Balance<br>6/30/2022    | Balance<br>6/30/2023    | Balance<br>6/30/2024    | From/<br>(Added to)<br>Surplus |
|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------------|
| <b>Enterprise Funds</b>                               |                         |                         |                         |                         |                                |
| 69000 Sewer Revenue                                   | \$131,476,283           | \$119,896,270           | \$125,584,070           | \$132,772,570           | (\$7,188,500)                  |
| 69010 Sewer Operation and Maintenance                 | 6,605,238               | 17,980,870              | 4,251,969               | 586,083                 | 3,665,886                      |
| 69020 Sewer Bond Parity Debt Service                  | 6,942,778               | 5,695,796               | 692,539                 | 702,058                 | (9,519)                        |
| 69030 Sewer Bond Debt Reserve                         | 33,658,425              | 33,658,425              | 33,658,425              | 49,023,900              | (15,365,475)                   |
| 69040 Sewer Bond Subordinate Debt Service             | 938,621                 | 2,557,095               | 2,398,212               | 2,476,270               | (78,058)                       |
| 69300 Sewer Construction Improvements                 | 45,077,740              | 69,881,122              | 0                       | 0                       | 0                              |
| 69310 Sewer Bond Construction                         | 197,293,769             | 130,544,382             | 0                       | 0                       | 0                              |
| <b>Total Enterprise Funds</b>                         | <b>\$421,992,854</b>    | <b>\$380,213,960</b>    | <b>\$166,585,215</b>    | <b>\$185,560,881</b>    | <b>(\$18,975,666)</b>          |
| <b>TOTAL PROPRIETARY FUNDS</b>                        | <b>\$844,007,804</b>    | <b>\$779,436,851</b>    | <b>\$401,285,073</b>    | <b>\$407,971,211</b>    | <b>(\$6,686,138)</b>           |
| <b>FIDUCIARY FUNDS</b>                                |                         |                         |                         |                         |                                |
| <b>Custodial Funds</b>                                |                         |                         |                         |                         |                                |
| 70000 Route 28 Tax District                           | \$950                   | (\$15)                  | \$0                     | \$0                     | \$0                            |
| 70040 Mosaic District Community Development Authority | 0                       | 0                       | 0                       | 0                       | 0                              |
| <b>Total Custodial Funds</b>                          | <b>\$950</b>            | <b>(\$15)</b>           | <b>\$0</b>              | <b>\$0</b>              | <b>\$0</b>                     |
| <b>Trust Funds</b>                                    |                         |                         |                         |                         |                                |
| 73000 Employees' Retirement Trust                     | \$5,146,200,648         | \$5,085,256,498         | \$5,223,231,794         | \$5,409,445,983         | (\$186,214,189)                |
| 73010 Uniformed Employees Retirement Trust            | 2,165,012,552           | 2,025,099,978           | 2,082,232,431           | 2,144,606,865           | (62,374,434)                   |
| 73020 Police Retirement Trust                         | 1,808,176,588           | 1,857,350,962           | 1,913,917,339           | 1,972,609,039           | (58,691,700)                   |
| 73030 OPEB Trust                                      | 423,896,369             | 382,374,167             | 375,786,496             | 369,746,519             | 6,039,977                      |
| S71000 Educational Employees' Retirement              | 3,272,144,651           | 2,997,916,443           | 3,207,528,083           | 3,431,075,835           | (223,547,752)                  |
| S71100 Public School OPEB Trust                       | 208,374,626             | 193,561,876             | 203,456,376             | 213,330,876             | (9,874,500)                    |
| <b>Total Trust Funds</b>                              | <b>\$13,023,805,434</b> | <b>\$12,541,559,924</b> | <b>\$13,006,152,519</b> | <b>\$13,540,815,117</b> | <b>(\$534,662,598)</b>         |
| <b>TOTAL FIDUCIARY FUNDS</b>                          | <b>\$13,023,806,384</b> | <b>\$12,541,559,909</b> | <b>\$13,006,152,519</b> | <b>\$13,540,815,117</b> | <b>(\$534,662,598)</b>         |
| <b>TOTAL APPROPRIATED FUNDS</b>                       | <b>\$16,022,343,237</b> | <b>\$15,954,055,481</b> | <b>\$14,284,070,808</b> | <b>\$14,897,872,187</b> | <b>(\$613,801,379)</b>         |

**GENERAL FUND PROPERTY TAX RATES**  
**FY 2015 - FY 2024**  
**(per \$100 assessed valuation)**

| Tax Category                         | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 Proposed |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------------------|
| <b>Real Estate</b>                   | \$1.090 | \$1.090 | \$1.130 | \$1.130 | \$1.150 | \$1.150 | \$1.150 | \$1.140 | \$1.110 | \$1.110          |
| Public Service                       | 1.090   | 1.090   | 1.130   | 1.130   | 1.150   | 1.150   | 1.150   | 1.140   | 1.110   | 1.110            |
| <b>Personal Property<sup>1</sup></b> | \$4.57  | \$4.57  | \$4.57  | \$4.57  | \$4.57  | \$4.57  | \$4.57  | \$4.57  | \$4.57  | \$4.57           |
| Special Subclass <sup>2</sup>        | 0.01    | 0.01    | 0.01    | 0.01    | 0.01    | 0.01    | 0.01    | 0.01    | 0.01    | 0.01             |
| Machinery and Tools <sup>3</sup>     | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 2.00    | 2.00             |
| Research and Development             | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57    | 4.57             |
| Mobile Homes <sup>4</sup>            | 1.090   | 1.090   | 1.130   | 1.130   | 1.150   | 1.150   | 1.150   | 1.140   | 1.110   | 1.110            |
| Public Service                       | 1.090   | 1.090   | 1.130   | 1.130   | 1.150   | 1.150   | 1.150   | 1.140   | 1.110   | 1.110            |

<sup>1</sup> Includes vehicles owned by individuals, businesses and Public Service Corporations, business furniture and fixtures, and computers.

<sup>2</sup> On April 30, 1990, the Board of Supervisors established a subclass for personal property taxation purposes. This subclass includes vehicles specifically equipped for the handicapped, privately-owned vans used for van pools, and vehicles belonging to volunteer fire and rescue squad members. The same rate also applies to antique automobiles. In FY 1996, vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations were added to the special subclass. Boats were added in FY 2000 and vehicles owned by reserve deputy sheriffs were included in FY 2007. Beginning in FY 2012, one vehicle owned by a fully disabled veteran is included in this special subclass.

<sup>3</sup> On May 10, 2022, as part of the [FY 2023 Adopted Budget Plan](#), the Board of Supervisors reduced the Machinery and Tools tax from \$4.57 to \$2.00 per \$100 of assessed value. The tax rate reduction, along with changes to the depreciation schedule will allow Fairfax County to better compete with surrounding jurisdictions and help to attract and keep local businesses in the County.

<sup>4</sup> In accordance with the [Code of Virginia](#), mobile homes are considered a separate class of Personal Property and are assessed and taxed in the same manner as local real property.

## SUMMARY OF SELECTED NON-GENERAL FUND TAX RATES FY 2015 - FY 2024

| Tax Category  | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019  | FY 2020  | FY 2021  | FY 2022  | FY 2023  | FY 2024 Proposed |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------------|
| <b>Sewage Rates (Fund 69000)</b>  |          |          |          |          |          |          |          |          |          |                  |
| Sewer Charge (per 1,000 gal.)   | \$6.62   | \$6.65   | \$6.68   | \$6.75   | \$7.00   | \$7.28   | \$7.28   | \$7.72   | \$8.09   | \$8.46           |
| Availability Fee - Single Family Home   | \$7,750  | \$7,750  | \$7,750  | \$8,100  | \$8,100  | \$8,340  | \$8,340  | \$8,507  | \$8,592  | \$8,860          |
| <b>Refuse Rates</b>   |          |          |          |          |          |          |          |          |          |                  |
| Leaf Collection (Fund 40130) <sup>1</sup>   | \$0.015  | \$0.015  | \$0.015  | \$0.013  | \$0.013  | \$0.012  | \$0.012  | \$0.012  | \$0.012  | \$0.012          |
| Refuse Collection per unit (Fund 40140)   | \$345    | \$345    | \$345    | \$345    | \$350    | \$385    | \$370    | \$400    | \$475    | \$490            |
| Refuse Disposal per ton (Fund 40150)  | \$62     | \$62     | \$62     | \$64     | \$66     | \$68     | \$68     | \$66     | \$70     | \$72             |
| <b>Community Centers</b>  |          |          |          |          |          |          |          |          |          |                  |
| Reston (Fund 40050) <sup>1</sup>  | \$0.047  | \$0.047  | \$0.047  | \$0.047  | \$0.047  | \$0.047  | \$0.047  | \$0.047  | \$0.047  | \$0.047          |
| McLean (Fund 40060) <sup>1</sup>  | \$0.023  | \$0.023  | \$0.023  | \$0.023  | \$0.023  | \$0.023  | \$0.023  | \$0.023  | \$0.023  | \$0.023          |
| Burgundy Village (Fund 40070) <sup>1</sup>  | \$0.02   | \$0.02   | \$0.02   | \$0.02   | \$0.02   | \$0.02   | \$0.02   | \$0.02   | \$0.02   | \$0.02           |
| <b>Other Special Taxing Districts</b>   |          |          |          |          |          |          |          |          |          |                  |
| Commercial & Industrial Tax for Transportation Projects (Fund 40010) <sup>1,2</sup> | \$0.125  | \$0.125  | \$0.125  | \$0.125  | \$0.125  | \$0.125  | \$0.125  | \$0.125  | \$0.125  | \$0.125          |
| Integrated Pest Management Program (Fund 40080) <sup>1</sup>                        | \$0.001  | \$0.001  | \$0.001  | \$0.001  | \$0.001  | \$0.001  | \$0.001  | \$0.001  | \$0.001  | \$0.001          |
| Stormwater Services (Fund 40100) <sup>1,3</sup>                                     | \$0.0225 | \$0.0250 | \$0.0275 | \$0.0300 | \$0.0325 | \$0.0325 | \$0.0325 | \$0.0325 | \$0.0325 | \$0.0325         |
| Dulles Rail Phase I (Fund 40110) <sup>1</sup>                                       | \$0.21   | \$0.19   | \$0.17   | \$0.15   | \$0.13   | \$0.11   | \$0.09   | \$0.09   | \$0.09   | \$0.09           |
| Dulles Rail Phase II (Fund 40120) <sup>1</sup>                                      | \$0.20   | \$0.20   | \$0.20   | \$0.20   | \$0.20   | \$0.20   | \$0.20   | \$0.20   | \$0.20   | \$0.20           |
| Tysons Service District (Fund 40180) <sup>1,4</sup>                                 | \$0.04   | \$0.05   | \$0.05   | \$0.05   | \$0.05   | \$0.05   | \$0.05   | \$0.05   | \$0.05   | \$0.05           |
| Reston Service District (Fund 40190) <sup>1,5</sup>                                 | --       | --       | --       | \$0.021  | \$0.021  | \$0.021  | \$0.021  | \$0.021  | \$0.021  | \$0.021          |
| Route 28 Corridor (Fund 70000) <sup>1</sup>   | \$0.18   | \$0.18   | \$0.18   | \$0.18   | \$0.18   | \$0.18   | \$0.17   | \$0.17   | \$0.17   | \$0.17           |

<sup>1</sup> Per \$100 of assessed value.

<sup>2</sup> This district was created in FY 2009 after the Virginia General Assembly enacted legislation allowing Northern Virginia jurisdictions to levy an additional real estate tax on commercial and industrial properties for new transportation initiatives.

<sup>3</sup> This service district was created in FY 2010 to support stormwater management operating and capital requirements, as authorized by the [Code of Virginia §15.2-2400](#).

<sup>4</sup> This service district was established on January 8, 2013 to fund transportation infrastructure in Tysons.

<sup>5</sup> This service district was created as part of the FY 2018 Budget process.

**ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS**  
**GENERAL FUND, FY 2022 - FY 2024**

|  | FY 2022<br>Actual        | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan |
|--|--------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>ASSESSED VALUATION OF TAXABLE PROPERTY</b>                  |                          |                                   |                                   |                                      |
| <b>Real Estate</b>   |                          |                                   |                                   |                                      |
| Local Assessment   | \$272,418,491,610        | \$295,770,449,300                 | \$295,770,449,300                 | \$315,270,060,950                    |
| Public Service Corporations                                    | 1,205,758,533            | 1,241,931,300                     | 1,259,105,838                     | 1,296,879,000                        |
| Supplemental Assessments                                       | 730,145,489              | 800,000,000                       | 800,000,000                       | 806,100,000                          |
| Less: Tax Relief for Elderly/Disabled                          | (2,932,741,898)          | (4,775,000,000)                   | (4,090,000,000)                   | (4,540,000,000)                      |
| Less: Exonerations/Certificates/Tax Abatements                 | (1,379,254,663)          | (1,586,000,000)                   | (1,586,000,000)                   | (1,386,000,000)                      |
| <b>Total Real Estate Taxable Valuation<sup>1</sup></b>         | <b>\$270,042,399,071</b> | <b>\$291,451,380,600</b>          | <b>\$292,153,555,138</b>          | <b>\$311,447,039,950</b>             |
| <b>Personal Property</b>                                       |                          |                                   |                                   |                                      |
| Vehicles   | \$12,865,234,124         | \$13,998,564,843                  | \$13,998,564,843                  | \$13,998,564,843                     |
| Business Property (excluding vehicles)                         | 2,965,908,562            | 3,000,908,768                     | 3,000,908,768                     | 3,000,908,768                        |
| Mobile Homes   | 15,176,754               | 15,176,754                        | 15,176,754                        | 15,176,754                           |
| Other Personal Property <sup>2</sup>                           | 24,129,738               | 24,129,738                        | 24,129,738                        | 24,129,738                           |
| Public Service Corporations                                    | 3,195,111,286            | 3,259,012,123                     | 3,259,012,123                     | 3,259,012,123                        |
| Omitted Assessments  | 379,902,512              | 376,027,731                       | 376,027,731                       | 376,027,731                          |
| Less: Exonerations   | (86,038,913)             | (81,967,315)                      | (81,967,315)                      | (81,967,315)                         |
| <b>Total Personal Property Valuation</b>                       | <b>\$19,359,424,063</b>  | <b>\$20,591,852,642</b>           | <b>\$20,591,852,642</b>           | <b>\$20,591,852,642</b>              |
| <b>Total Taxable Property Valuation</b>                        | <b>\$289,401,823,134</b> | <b>\$312,043,233,242</b>          | <b>\$312,745,407,780</b>          | <b>\$332,038,892,592</b>             |
| <b>TAX RATE (per \$100 assessed value)</b>                     |                          |                                   |                                   |                                      |
| <b>Real Estate</b>   |                          |                                   |                                   |                                      |
| Regular-Local Assessment                                       | \$1.14                   | \$1.11                            | \$1.11                            | \$1.11                               |
| Public Service Corporations-Equalized                          | 1.14                     | 1.11                              | 1.11                              | 1.11                                 |
| <b>Personal Property</b>                                       |                          |                                   |                                   |                                      |
| Vehicle/Business/Other   | \$4.57                   | \$4.57                            | \$4.57                            | \$4.57                               |
| Public Service Corporations-Equalized                          | 1.14                     | 1.11                              | 1.11                              | 1.11                                 |
| Mobile Homes   | 1.14                     | 1.11                              | 1.11                              | 1.11                                 |
| <b>LEVIES AND COLLECTIONS</b>                                  |                          |                                   |                                   |                                      |
| <b>Property Tax Levy</b>                                       |                          |                                   |                                   |                                      |
| Real Estate Tax Levy   | \$3,078,483,349          | \$3,235,110,325                   | \$3,242,904,463                   | \$3,457,062,143                      |
| Personal Property Tax Levy                                     | 667,875,671              | 728,210,634                       | 728,210,634                       | 728,210,634                          |
| <b>Total Property Tax Levy</b>                                 | <b>\$3,746,359,020</b>   | <b>\$3,963,320,959</b>            | <b>\$3,971,115,097</b>            | <b>\$4,185,272,777</b>               |
| <b>Property Tax Collections</b>                                |                          |                                   |                                   |                                      |
| Collection of Current Taxes <sup>3</sup>                       | \$3,726,787,293          | \$3,940,515,718                   | \$3,948,283,244                   | \$4,161,692,839                      |
| Percentage of Total Levy Collected                             | 99.5%                    | 99.4%                             | 99.4%                             | 99.4%                                |
| Net Collections of Delinquent Taxes                            | 31,522,290               | 25,366,095                        | 30,686,491                        | 31,300,221                           |
| <b>Total Property Tax Collections</b>                          | <b>\$3,758,309,583</b>   | <b>\$3,965,881,813</b>            | <b>\$3,978,969,735</b>            | <b>\$4,192,993,060</b>               |
| Yield of \$0.01 per \$100 of Real Estate Tax Collections       | \$27,235,735             | \$29,370,149                      | \$29,440,127                      | \$31,362,736                         |
| Yield of \$0.01 per \$100 of Personal Property Tax Collections | \$1,359,321              | \$1,488,857                       | \$1,488,857                       | \$1,488,857                          |

<sup>1</sup> Includes the Mosaic District Tax Increment Financing (TIF) assessed value based on the difference between the 2007 Base Assessed Value and the Current Assessed Value, which in FY 2024 is \$682,877,120, with a tax levy of \$7,579,936.

<sup>2</sup> Other Personal Property includes boats, trailers, and miscellaneous.

<sup>3</sup> Includes Real Estate tax revenue which is directed to the Affordable Housing Development and Investment Fund (formerly The Penny for Affordable Housing Fund). The value is \$13.57 million, \$29.69 million, and \$31.36 million in FY 2022, FY 2023, and FY 2024, respectively. It also includes Real Estate tax revenue directed to the Mosaic District Community Development Authority for debt service payments in the amount of \$4,880,561 in FY 2024.

## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category                                     | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|-------------------------------------|
| <b>REAL PROPERTY TAXES</b>                           |                        |                             |                             |                             |                                   |                                     |
| Real Estate Tax - Current                            | \$3,036,028,030        | \$3,175,482,816             | \$3,183,059,704             | \$3,394,374,156             | \$211,314,452                     | 6.6%                                |
| R. E. Tax - Public Service Corps                     | 13,745,419             | 13,785,437                  | 13,976,075                  | 14,395,357                  | 419,282                           | 3.0%                                |
| <b>Subtotal R. E. Tax - Current</b>                  | <b>\$3,049,773,449</b> | <b>\$3,189,268,253</b>      | <b>\$3,197,035,779</b>      | <b>\$3,408,769,513</b>      | <b>\$211,733,734</b>              | <b>6.6%</b>                         |
| R. E. Tax Penalties - Current                        | \$6,131,926            | \$3,506,489                 | \$3,506,489                 | \$3,581,489                 | \$75,000                          | 2.1%                                |
| R. E. Tax Interest - Current                         | 139,093                | 119,157                     | 119,157                     | 119,157                     | 0                                 | 0.0%                                |
| R. E. PSC - Penalty Current                          | 1,615                  | 2,038                       | 2,038                       | 2,038                       | 0                                 | 0.0%                                |
| R. E. PSC - Interest Current                         | 39                     | 42                          | 42                          | 42                          | 0                                 | 0.0%                                |
| R.E. Tax Delinquent - Prior Years                    | (2,782,728)            | 5,277,675                   | 5,277,675                   | 5,399,447                   | 121,772                           | 2.3%                                |
| R.E. Tax Penalties - Prior years                     | 539,769                | 744,570                     | 744,570                     | 744,570                     | 0                                 | 0.0%                                |
| R.E. Tax Interest - Prior Years                      | 117,533                | 188,617                     | 188,617                     | 188,617                     | 0                                 | 0.0%                                |
| <b>Subtotal R. E. Tax - Delinq. Collections</b>      | <b>\$4,147,247</b>     | <b>\$9,838,588</b>          | <b>\$9,838,588</b>          | <b>\$10,035,360</b>         | <b>\$196,772</b>                  | <b>2.0%</b>                         |
| <b>TOTAL REAL PROPERTY TAXES</b>                     | <b>\$3,053,920,696</b> | <b>\$3,199,106,841</b>      | <b>\$3,206,874,367</b>      | <b>\$3,418,804,873</b>      | <b>\$211,930,506</b>              | <b>6.6%</b>                         |
| <b>PERSONAL PROPERTY TAXES</b>                       |                        |                             |                             |                             |                                   |                                     |
| Personal Property Tax - Current                      | \$410,551,684          | \$468,911,231               | \$468,911,231               | \$468,911,231               | \$0                               | 0.0%                                |
| P. P. Tax - Public Service Corps                     | 36,696,194             | 36,454,855                  | 36,454,855                  | 36,454,855                  | 0                                 | 0.0%                                |
| <b>Subtotal P. P. Tax - Current</b>                  | <b>\$447,247,878</b>   | <b>\$505,366,086</b>        | <b>\$505,366,086</b>        | <b>\$505,366,086</b>        | <b>\$0</b>                        | <b>0.0%</b>                         |
| P. P. Tax Penalties - Current                        | \$8,348,279            | \$4,250,000                 | \$4,250,000                 | \$4,250,000                 | 0                                 | 0.0%                                |
| P.P. Tax Interest - Current                          | 634,741                | 0                           | 0                           | 0                           | 0                                 | --                                  |
| P.P. Tax Delinquent - Prior Years                    | 16,116,256             | 9,285,198                   | 14,605,594                  | 15,022,552                  | 416,958                           | 2.9%                                |
| P.P. Tax Penalties - Prior Years                     | 1,012,321              | 1,400,000                   | 1,400,000                   | 1,400,000                   | 0                                 | --                                  |
| P.P. Tax Interest - Prior Years                      | 1,263,446              | 592,309                     | 592,309                     | 592,309                     | 0                                 | 0.0%                                |
| <b>Subtotal P. P. Tax - Delinquent</b>               | <b>\$27,375,042</b>    | <b>\$15,527,507</b>         | <b>\$20,847,903</b>         | <b>\$21,264,861</b>         | <b>\$416,958</b>                  | <b>2.0%</b>                         |
| <b>TOTAL PERSONAL PROPERTY TAXES</b>                 | <b>\$474,622,920</b>   | <b>\$520,893,593</b>        | <b>\$526,213,989</b>        | <b>\$526,630,947</b>        | <b>\$416,958</b>                  | <b>0.1%</b>                         |
| <b>GENERAL OTHER LOCAL TAXES</b>                     |                        |                             |                             |                             |                                   |                                     |
| Short-Term Daily Rental                              | \$433,075              | \$448,128                   | \$448,128                   | \$448,128                   | \$0                               | 0.0%                                |
| Vehicle Registration Fee                             | 25,865,990             | 26,052,943                  | 26,052,943                  | 26,052,943                  | 0                                 | 0.0%                                |
| Vehicle Registration Fee - Delinquent                | 940,838                | 760,630                     | 760,630                     | 760,630                     | 0                                 | 0.0%                                |
| Auto Delinquent - DMV Hold                           | 98,719                 | 0                           | 0                           | 0                           | 0                                 | --                                  |
| Bank Franchise Tax                                   | 27,055,959             | 24,837,033                  | 24,837,033                  | 26,078,885                  | 1,241,852                         | 5.0%                                |
| Cigarette Tax  | 4,689,566              | 4,486,920                   | 4,486,920                   | 4,262,574                   | (224,346)                         | (5.0%)                              |
| Gross Receipts Tax on Rental Cars                    | 3,530,367              | 3,647,806                   | 3,647,806                   | 3,830,196                   | 182,390                           | 5.0%                                |
| Land Transfer Fees                                   | 30,722                 | 26,194                      | 26,194                      | 26,194                      | 0                                 | 0.0%                                |
| <b>Subtotal</b>                                      | <b>\$62,645,236</b>    | <b>\$60,259,654</b>         | <b>\$60,259,654</b>         | <b>\$61,459,550</b>         | <b>\$1,199,896</b>                | <b>2.0%</b>                         |
| Sales Tax - Local                                    | \$231,015,024          | \$224,125,558               | \$242,887,001               | \$247,746,797               | \$4,859,796                       | 2.0%                                |
| Sales Tax - Mobile Home                              | 68,174                 | 101,281                     | 101,281                     | 101,281                     | 0                                 | 0.0%                                |
| Sales Tax - ATV/Mopeds                               | 4,098                  | 1,500                       | 1,500                       | 1,500                       | 0                                 | 0.0%                                |
| <b>Subtotal Sales Tax</b>                            | <b>\$231,087,296</b>   | <b>\$224,228,339</b>        | <b>\$242,989,782</b>        | <b>\$247,849,578</b>        | <b>\$4,859,796</b>                | <b>2.0%</b>                         |
| Deed of Conveyance Tax                               | \$9,821,805            | \$8,338,548                 | \$6,801,091                 | \$6,903,107                 | \$102,016                         | 1.5%                                |
| Recordation Tax                                      | 36,659,136             | 29,926,163                  | 20,422,659                  | 20,728,999                  | 306,340                           | 1.5%                                |
| <b>Subtotal Deed of Conveyance/Recordation Taxes</b> | <b>\$46,480,941</b>    | <b>\$38,264,711</b>         | <b>\$27,223,750</b>         | <b>\$27,632,106</b>         | <b>\$408,356</b>                  | <b>1.5%</b>                         |

## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category  | FY 2022 Actual       | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|----------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| Transient Occupancy Tax   | \$7,573,376          | \$7,065,965                 | \$8,965,965                 | \$9,862,562                    | \$896,597                         | 10.0%                               |
| Transient Occupancy Tax -- Additional                           | 8,079,369            | 7,558,085                   | 9,592,583                   | 10,551,841                     | 959,258                           | 10.0%                               |
| <b>Subtotal Transient Occupancy Tax</b>                         | <b>\$15,652,745</b>  | <b>\$14,624,050</b>         | <b>\$18,558,548</b>         | <b>\$20,414,403</b>            | <b>\$1,855,855</b>                | <b>10.0%</b>                        |
| <b>TOTAL Other Local Taxes</b>                                  | <b>\$355,866,217</b> | <b>\$337,376,754</b>        | <b>\$349,031,734</b>        | <b>\$357,355,637</b>           | <b>\$8,323,903</b>                | <b>2.4%</b>                         |
| Electric Utility Tax - Dominion Virginia Power                  | \$33,711,091         | \$33,239,422                | \$33,745,044                | \$33,745,044                   | \$0                               | 0.0%                                |
| Electric Utility Tax - No. Va. Elec. Coop.                      | 1,728,317            | 1,711,113                   | 1,711,113                   | 1,711,113                      | 0                                 | 0.0%                                |
| <b>Subtotal Electric Utility Tax</b>                            | <b>\$35,439,408</b>  | <b>\$34,950,535</b>         | <b>\$35,456,157</b>         | <b>\$35,456,157</b>            | <b>\$0</b>                        | <b>0.0%</b>                         |
| Gas Utility Tax - Washington Gas                                | \$8,928,052          | \$8,928,042                 | \$8,928,042                 | \$8,928,042                    | \$0                               | 0.0%                                |
| Gas Utility Tax - Columbia Gas of VA                            | 513,063              | 496,324                     | 496,324                     | 496,324                        | 0                                 | 0.0%                                |
| <b>Subtotal Gas Utility Tax</b>                                 | <b>\$9,441,116</b>   | <b>\$9,424,366</b>          | <b>\$9,424,366</b>          | <b>\$9,424,366</b>             | <b>\$0</b>                        | <b>0.0%</b>                         |
| <b>TOTAL Consumer Utility Tax</b>                               | <b>\$44,880,523</b>  | <b>\$44,374,901</b>         | <b>\$44,880,523</b>         | <b>\$44,880,523</b>            | <b>\$0</b>                        | <b>0.0%</b>                         |
| Electric Consumption Tax  | \$2,882,828          | \$2,856,464                 | \$2,856,464                 | \$2,856,464                    | \$0                               | 0.0%                                |
| Natural Gas Consumption Tax                                     | 733,350              | 720,129                     | 720,129                     | 720,129                        | 0                                 | 0.0%                                |
| <b>Subtotal Consumption Tax</b>                                 | <b>\$3,616,178</b>   | <b>\$3,576,593</b>          | <b>\$3,576,593</b>          | <b>\$3,576,593</b>             | <b>\$0</b>                        | <b>0.0%</b>                         |
| BPOL Tax - Amusements   | \$313,812            | \$48,222                    | \$350,000                   | \$350,000                      | \$0                               | 0.0%                                |
| BPOL Tax - Builders and Developers                              | 684,084              | 476,933                     | 698,479                     | 698,479                        | 0                                 | 0.0%                                |
| BPOL Tax - Business Service Occupation                          | 39,778,128           | 42,442,175                  | 41,767,034                  | 41,767,034                     | 0                                 | 0.0%                                |
| BPOL Tax - Consultant/Specialist                                | 40,952,692           | 37,608,718                  | 42,181,273                  | 42,181,273                     | 0                                 | 0.0%                                |
| BPOL Tax - Contractors  | 11,245,594           | 10,492,515                  | 11,807,874                  | 11,807,874                     | 0                                 | 0.0%                                |
| BPOL Tax - Hotels and Motels                                    | 1,002,740            | 738,410                     | 1,300,000                   | 1,300,000                      | 0                                 | 0.0%                                |
| BPOL Tax - Money Lenders  | 1,461,808            | 1,642,768                   | 1,200,000                   | 1,200,000                      | 0                                 | 0.0%                                |
| BPOL Tax - Personal Service Occupations                         | 7,886,162            | 7,497,683                   | 8,280,470                   | 8,280,470                      | 0                                 | 0.0%                                |
| BPOL Tax - Prof. & Spec. Occupations                            | 21,066,710           | 21,709,500                  | 22,120,046                  | 22,120,046                     | 0                                 | 0.0%                                |
| BPOL Tax - Real Estate Brokers                                  | 2,330,837            | 2,324,700                   | 1,850,000                   | 1,850,000                      | 0                                 | 0.0%                                |
| BPOL Tax - Rent of House, Apt & Condo                           | 14,529,777           | 14,606,661                  | 15,256,266                  | 15,256,266                     | 0                                 | 0.0%                                |
| BPOL Tax - Repair Services                                      | 2,291,370            | 1,858,520                   | 2,405,939                   | 2,405,939                      | 0                                 | 0.0%                                |
| BPOL Tax - Research and Development                             | 969,058              | 812,090                     | 1,017,511                   | 1,017,511                      | 0                                 | 0.0%                                |
| BPOL Tax - Retail Merchants                                     | 33,994,273           | 31,753,475                  | 35,354,044                  | 35,354,044                     | 0                                 | 0.0%                                |
| BPOL Tax - Telephone Companies                                  | 1,426,496            | 2,823,192                   | 1,497,821                   | 1,497,821                      | 0                                 | 0.0%                                |
| BPOL Tax - Wholesale Merchants                                  | 4,412,727            | 3,974,438                   | 4,633,363                   | 4,633,363                      | 0                                 | 0.0%                                |
| <b>Subtotal BPOL - Current</b>                                  | <b>\$184,346,267</b> | <b>\$180,810,000</b>        | <b>\$191,720,120</b>        | <b>\$191,720,120</b>           | <b>\$0</b>                        | <b>0.0%</b>                         |
| BPOL Tax - Penalties & Interest - Current Year                  | (\$380,262)          | \$450,000                   | \$450,000                   | \$450,000                      | \$0                               | 0.0%                                |
| BPOL Tax - Delinquent Taxes - Prior Years                       | 5,777,045            | 6,109,000                   | 6,109,000                   | 6,262,180                      | 153,180                           | 2.5%                                |
| BPOL Tax - Delinquent Penalty & Interest - Prior Years          | 1,524,023            | 1,100,000                   | 1,100,000                   | 1,100,000                      | 0                                 | 0.0%                                |
| <b>Subtotal BPOL - Delinquents</b>                              | <b>\$6,920,807</b>   | <b>\$7,659,000</b>          | <b>\$7,659,000</b>          | <b>\$7,812,180</b>             | <b>\$153,180</b>                  | <b>2.0%</b>                         |
| <b>TOTAL Business, Professional &amp; Occupational Licenses</b> | <b>\$191,267,074</b> | <b>\$188,469,000</b>        | <b>\$199,379,120</b>        | <b>\$199,532,300</b>           | <b>\$153,180</b>                  | <b>0.1%</b>                         |
| <b>TOTAL GENERAL OTHER LOCAL TAXES</b>                          | <b>\$595,629,993</b> | <b>\$573,797,248</b>        | <b>\$596,867,970</b>        | <b>\$605,345,053</b>           | <b>\$8,477,083</b>                | <b>1.4%</b>                         |

## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category                                   | FY 2022<br>Actual   | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | Increase/<br>(Decrease)<br>Over<br>Revised | % Increase/<br>(Decrease)<br>Over Revised |
|--|---------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|---|
| <b>PERMITS, FEES &amp; REGULATORY LICENSES</b>     |                     |                                   |                                   |                                      |  |   |
| Building Permits                                   | \$19,450,681        | \$0                               | \$0                               | \$0                                  | \$0  | --  |
| Electrical Permits                                 | 4,221,318           | 0                                 | 0                                 | 0                                    | 0  | --  |
| Plumbing Permits                                   | 2,749,756           | 0                                 | 0                                 | 0                                    | 0  | --  |
| Mechanical Permits                                 | 3,405,742           | 0                                 | 0                                 | 0                                    | 0  | --  |
| Cross Connection Charges                           | 398,420             | 0                                 | 0                                 | 0                                    | 0  | --  |
| Home Improvement Inspection Licenses               | 6,932               | 0                                 | 0                                 | 0                                    | 0  | --  |
| Elevator Inspection Licenses                       | 6,587,211           | 0                                 | 0                                 | 0                                    | 0  | --  |
| Appliance Permits                                  | 615,941             | 0                                 | 0                                 | 0                                    | 0  | --  |
| Building Re-inspection Fees                        | 24,420              | 0                                 | 0                                 | 0                                    | 0  | --  |
| Electrical Re-inspection Fees                      | 6,264               | 0                                 | 0                                 | 0                                    | 0  | --  |
| Plumbing Re-inspection Fees                        | 7,020               | 0                                 | 0                                 | 0                                    | 0  | --  |
| Mechanical Re-inspection Fees                      | 33,917              | 0                                 | 0                                 | 0                                    | 0  | --  |
| Building/Fire Prevention Code Modification Fees    | 27,872              | 0                                 | 0                                 | 0                                    | 0  | --  |
| Plan Resubmission Fee-New Construction             | 314,872             | 0                                 | 0                                 | 0                                    | 0  | --  |
| Plan Resubmission Fee-Alteration Construction      | 702,272             | 0                                 | 0                                 | 0                                    | 0  | --  |
| <b>Subtotal Inspection Services</b>                | <b>\$38,552,640</b> | <b>\$0</b>                        | <b>\$0</b>                        | <b>\$0</b>                           | <b>0</b>                                   | <b>--</b>                                 |
| Site Plan Fees                                     | \$5,723,264         | \$0                               | \$0                               | \$0                                  | \$0  | --  |
| Developer Bond Extension                           | 381,290             | 0                                 | 0                                 | 0                                    | 0  | --  |
| Subdivision Plat Fees                              | 49,225              | 0                                 | 0                                 | 0                                    | 0  | --  |
| Subdivision Plan Fees                              | 1,124,566           | 0                                 | 0                                 | 0                                    | 0  | --  |
| Landfill Special Fees                              | 6,178               | 0                                 | 0                                 | 0                                    | 0  | --  |
| Utility Permit Fees                                | 14,729              | 0                                 | 0                                 | 0                                    | 0  | --  |
| Inspection - Site Plans                            | 3,487,730           | 0                                 | 0                                 | 0                                    | 0  | --  |
| Inspection - Subplans                              | 782,358             | 0                                 | 0                                 | 0                                    | 0  | --  |
| VSMP Maintenance Fee                               | 145,164             | 0                                 | 0                                 | 0                                    | 0  | --  |
| VSMP Permit Fee                                    | 27,296              | 0                                 | 0                                 | 0                                    | 0  | --  |
| VSMP Civil Penalties                               | 500                 | 0                                 | 0                                 | 0                                    | 0  | --  |
| VSMP Transfer Fee                                  | 2,350               | 0                                 | 0                                 | 0                                    | 0  | --  |
| VSMP Modification Fee                              | 4,551               | 0                                 | 0                                 | 0                                    | 0  | --  |
| VSMP Discharge Fee                                 | 157,145             | 0                                 | 0                                 | 0                                    | 0  | --  |
| <b>Subtotal Design Review</b>                      | <b>\$11,906,348</b> | <b>\$0</b>                        | <b>\$0</b>                        | <b>\$0</b>                           | <b>\$0</b>                                 | <b>--</b>                                 |
| <b>TOTAL Inspection Services and Design Review</b> | <b>\$50,458,987</b> | <b>\$0</b>                        | <b>\$0</b>                        | <b>\$0</b>                           | <b>\$0</b>                                 | <b>--</b>                                 |
| Zoning Fees  | \$1,499,291         | \$1,689,877                       | \$1,689,877                       | \$1,689,877                          | \$0  | 0.0%                                      |
| Sign Permit Fees                                   | 119,650             | 116,708                           | 116,708                           | 116,708                              | 0  | 0.0%                                      |
| Board of Zoning Appeals Fees                       | 202,539             | 231,613                           | 231,613                           | 231,613                              | 0  | 0.0%                                      |
| Wetlands Permits                                   | 0                   | 567                               | 567                               | 567                                  | 0  | 0.0%                                      |
| Short Term Lodging Permit Fee                      | 11,600              | 11,550                            | 11,550                            | 11,550                               | 0  | 0.0%                                      |
| Administrative Comprehensive Sign Plan Fees        | 475                 | 1,796                             | 1,796                             | 1,796                                | 0  | 0.0%                                      |
| Non-Residential Use Permits Fees (NON-RUP's Fees)  | 134,812             | 128,993                           | 128,993                           | 0                                    | (128,993)                                  | (100.0%)                                  |
| Zoning Compliance Letters/Temp Special Permits     | 243,530             | 242,670                           | 242,670                           | 242,670                              | 0  | 0.0%                                      |
| <b>Subtotal Zoning Revenue</b>                     | <b>\$2,211,897</b>  | <b>\$2,423,774</b>                | <b>\$2,423,774</b>                | <b>\$2,294,781</b>                   | <b>(\$128,993)</b>                         | <b>(5.3%)</b>                             |



## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category  | FY 2022<br>Actual   | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | Increase/<br>(Decrease)<br>Over<br>Revised | % Increase/<br>(Decrease)<br>Over Revised |
|---|---------------------|-----------------------------------|-----------------------------------|--------------------------------------|--|---|
| Dangerous Dog Fees  | \$2,550             | \$3,722                           | \$3,722                           | \$3,722                              | \$0  | 0.0%                                      |
| Dog Licenses  | 704,783             | 876,571                           | 704,783                           | 704,783                              | 0  | 0.0%                                      |
| Auto Graveyard Licenses                                   | 150                 | 150                               | 150                               | 150                                  | 0  | 0.0%                                      |
| Carnival Permits  | 0                   | 25                                | 25                                | 25                                   | 0  | 0.0%                                      |
| Dance Hall Licenses                                       | 2,060               | 3,690                             | 3,690                             | 3,690                                | 0  | 0.0%                                      |
| Fortune Teller Licenses                                   | 1,000               | 500                               | 500                               | 500                                  | 0  | 0.0%                                      |
| Mixed Drink Establishment Licenses                        | 149,156             | 205,365                           | 205,365                           | 205,365                              | 0  | 0.0%                                      |
| Land Use Assessment Application Fees                      | 321                 | 792                               | 792                               | 792                                  | 0  | 0.0%                                      |
| Massage Therapist Permits                                 | 44,615              | 55,182                            | 44,615                            | 44,615                               | 0  | 0.0%                                      |
| Election Filing Fees                                      | 0                   | 1,600                             | 1,600                             | 1,600                                | 0  | 0.0%                                      |
| Concealed Weapon Permits                                  | 193,748             | 207,214                           | 238,208                           | 238,208                              | 0  | 0.0%                                      |
| Precious Metal & Gem Dealers / Pawnbrokers Licenses       | 6,775               | 8,625                             | 8,625                             | 8,625                                | 0  | 0.0%                                      |
| Solicitors Licenses                                       | 5,040               | 8,961                             | 8,961                             | 8,961                                | 0  | 0.0%                                      |
| Towing Permit   | 1,050               | 1,500                             | 1,050                             | 1,050                                | 0  | 0.0%                                      |
| Fire Prevention Code Permits                              | 1,130,380           | 1,819,603                         | 1,039,205                         | 1,600,000                            | 560,795                                    | 54.0%                                     |
| Fire Marshal Fees   | 3,632,063           | 4,017,818                         | 3,632,063                         | 3,632,063                            | 0  | 0.0%                                      |
| Acceptance Test Overtime Fees                             | 65,208              | 52,500                            | 52,500                            | 52,500                               | 0  | 0.0%                                      |
| Alarm Systems Registrations                               | 90,870              | 126,140                           | 90,870                            | 90,870                               | 0  | 0.0%                                      |
| Taxicab Licenses  | 32,835              | 76,600                            | 32,835                            | 32,835                               | 0  | 0.0%                                      |
| <b>Subtotal Misc. Permits, Fees &amp; Licenses</b>        | <b>\$6,062,604</b>  | <b>\$7,466,558</b>                | <b>\$6,069,559</b>                | <b>\$6,630,354</b>                   | <b>\$560,795</b>                           | <b>9.2%</b>                               |
| Swimming Pool Licenses                                    | \$238,462           | \$277,175                         | \$277,175                         | \$277,175                            | \$0  | 0.0%                                      |
| Alternate Discharge Permits                               | 1,500               | 1,050                             | 1,050                             | 1,050                                | 0  | 0.0%                                      |
| Alternative Sewage Systems Plan Review                    | 21,400              | 29,275                            | 21,400                            | 21,400                               | 0  | 0.0%                                      |
| Camps/Campgrounds--State Health Fee                       | 240                 | 360                               | 360                               | 360                                  | 0  | 0.0%                                      |
| Food Establishment Operating Permits                      | 120,610             | 108,472                           | 108,472                           | 108,472                              | 0  | 0.0%                                      |
| Building Permits Review                                   | 72,761              | 53,375                            | 67,449                            | 67,449                               | 0  | 0.0%                                      |
| Site Development Review                                   | 30,600              | 36,890                            | 36,890                            | 36,890                               | 0  | 0.0%                                      |
| Hotel Permits--State Health Fee                           | 5,240               | 5,600                             | 5,600                             | 5,600                                | 0  | 0.0%                                      |
| Miscellaneous Environmental Fees                          | 155                 | 1,898                             | 400                               | 400                                  | 0  | 0.0%                                      |
| Portable Toilet Fees                                      | 1,160               | 540                               | 540                               | 540                                  | 0  | 0.0%                                      |
| Private Schools/Day Care Center Licenses                  | 0                   | 16,450                            | 0                                 | 0                                    | 0  | --  |
| Public Establishment Review                               | 29,400              | 30,090                            | 30,090                            | 30,090                               | 0  | 0.0%                                      |
| Restaurants--State Health Fee                             | 65,730              | 61,725                            | 61,725                            | 61,725                               | 0  | 0.0%                                      |
| State Share Septic Tank Permits                           | 84,010              | 70,900                            | 89,781                            | 89,781                               | 0  | 0.0%                                      |
| State Share Well Permit Fees                              | 70,750              | 63,000                            | 75,850                            | 75,850                               | 0  | 0.0%                                      |
| Routine Water Sample Fees                                 | 2,600               | 3,325                             | 3,325                             | 3,325                                | 0  | 0.0%                                      |
| Sanitation Inspection Licenses                            | 2,850               | 2,400                             | 2,400                             | 2,400                                | 0  | 0.0%                                      |
| Septic Tank Permits                                       | 50,725              | 49,630                            | 49,630                            | 49,630                               | 0  | 0.0%                                      |
| Septic Tank Truck Licenses                                | 36,950              | 24,000                            | 36,950                            | 36,950                               | 0  | 0.0%                                      |
| Well Water Supply Permits                                 | 36,800              | 40,800                            | 40,800                            | 40,800                               | 0  | 0.0%                                      |
| Well Water Supply Licenses                                | 1,150               | 900                               | 900                               | 900                                  | 0  | 0.0%                                      |
| <b>Subtotal Health Dept. Permits, Fees &amp; Licenses</b> | <b>\$873,093</b>    | <b>\$877,855</b>                  | <b>\$910,787</b>                  | <b>\$910,787</b>                     | <b>\$0</b>                                 | <b>0.0%</b>                               |
| <b>TOTAL Misc. Permits Fees &amp; Licenses</b>            | <b>\$6,935,696</b>  | <b>\$8,344,413</b>                | <b>\$6,980,346</b>                | <b>\$7,541,141</b>                   | <b>\$560,795</b>                           | <b>8.0%</b>                               |
| <b>TOTAL PERMITS, FEES &amp; REGULATORY LICENSES</b>      | <b>\$59,606,580</b> | <b>\$10,768,187</b>               | <b>\$9,404,120</b>                | <b>\$9,835,922</b>                   | <b>431,802</b>                             | <b>4.6%</b>                               |

## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category  | FY 2022 Actual      | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|---------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| <b>FINES AND FORFEITURES</b>                                  |                     |                             |                             |                                |                                   |                                     |
| Attorney Fee - Collection of Delinquent Taxes                 | \$1,461             | \$2,753                     | \$2,753                     | \$2,753                        | \$0                               | 0.0%                                |
| Circuit Court Fines and Penalties                             | 44,041              | 60,757                      | 44,041                      | 44,041                         | 0                                 | 0.0%                                |
| County Fee - Administrative - Collections of Delinquent Taxes | 1,442,199           | 1,814,528                   | 1,814,528                   | 1,868,964                      | 54,436                            | 3.0%                                |
| Juvenile & Domestic Relations Court (J&DR) Fines/Interest     | 318                 | 615                         | 1,231                       | 1,231                          | 0                                 | 0.0%                                |
| General District Court Fines/Interest                         | 60,027              | 68,856                      | 68,856                      | 68,856                         | 0                                 | 0.0%                                |
| General District Court Fines                                  | 2,595,966           | 3,282,300                   | 2,595,966                   | 2,673,845                      | 77,879                            | 3.0%                                |
| County Fines - J&DR Court                                     | 74,483              | 49,116                      | 14,133                      | 14,133                         | 0                                 | 0.0%                                |
| Alarm Ordinance Violations                                    | 932,246             | 801,682                     | 961,846                     | 981,083                        | 19,237                            | 2.0%                                |
| Collection Agency Fees  | 51,060              | 0                           | 0                           | 0                              | 0                                 | --                                  |
| State Set-Off Debt Service (SOF)                              | 127,500             | 110,000                     | 131,811                     | 135,765                        | 3,954                             | 3.0%                                |
| County Fines/Penalties  | 33,745              | 17,350                      | 33,745                      | 33,745                         | 0                                 | 0.0%                                |
| Parking Violations  | 1,616,679           | 1,774,589                   | 1,500,648                   | 1,545,667                      | 45,019                            | 3.0%                                |
| Non-Tax Penalty for Late Payment                              | 151,401             | 133,475                     | 55,950                      | 55,950                         | 0                                 | 0.0%                                |
| Non-Tax Interest  | 65,453              | 48,461                      | 48,461                      | 48,461                         | 0                                 | 0.0%                                |
| Non-Sufficient Funds Check Return                             | 5,600               | 1,525                       | 1,525                       | 1,525                          | 0                                 | 0.0%                                |
| <b>TOTAL FINES AND FORFEITURES</b>                            | <b>\$7,202,177</b>  | <b>\$8,166,007</b>          | <b>\$7,275,494</b>          | <b>\$7,476,019</b>             | <b>\$200,525</b>                  | <b>2.8%</b>                         |
| <b>REVENUE FROM USE OF MONEY &amp; PROPERTY</b>               |                     |                             |                             |                                |                                   |                                     |
| Interest on Investments                                       | \$17,186,790        | \$20,336,478                | \$64,480,792                | \$113,501,922                  | \$49,021,130                      | 76.0%                               |
| Rent of Real Estate   | 1,084,862           | 909,947                     | 1,135,019                   | 1,147,749                      | 12,730                            | 1.1%                                |
| Rent on Communication Sites                                   | 910,247             | 973,450                     | 973,450                     | 938,218                        | (35,232)                          | (3.6%)                              |
| Cafeteria Commissions/Vending Machines                        | 73,078              | 107,745                     | 107,745                     | 107,745                        | 0                                 | 0.0%                                |
| Cash Over and Short   | (1,113)             | 0                           | 0                           | 0                              | 0                                 | --                                  |
| Bicycle Locker Rentals  | 1,705               | 6,589                       | 6,589                       | 6,589                          | 0                                 | 0.0%                                |
| <b>TOTAL REV. FROM USE OF MONEY &amp; PROPERTY</b>            | <b>\$19,255,568</b> | <b>\$22,334,209</b>         | <b>\$66,703,595</b>         | <b>\$115,702,223</b>           | <b>\$48,998,628</b>               | <b>73.5%</b>                        |
| <b>CHARGES FOR SERVICES</b>                                   |                     |                             |                             |                                |                                   |                                     |
| Courthouse Maintenance Fees                                   | \$169,789           | \$180,703                   | \$180,703                   | \$189,738                      | \$9,035                           | 5.0%                                |
| Court Security Fees   | 591,042             | 630,413                     | 630,413                     | 661,934                        | 31,521                            | 5.0%                                |
| Criminal Justice Academy Fee on Criminal Offenses             | 59,413              | 63,469                      | 63,469                      | 63,469                         | 0                                 | 0.0%                                |
| EMS Transport Fee   | 21,453,996          | 20,366,879                  | 21,809,209                  | 24,239,138                     | 2,429,929                         | 11.1%                               |
| Copying Machine Revenue                                       | 70,806              | 78,495                      | 78,495                      | 78,495                         | 0                                 | 0.0%                                |
| Reimbursement for Recorded Tapes/FOIA Fees                    | 121,594             | 101,347                     | 101,347                     | 101,347                        | 0                                 | 0.0%                                |
| Proposed Vacation Fees  | 1,800               | 400                         | 400                         | 400                            | 0                                 | 0.0%                                |
| Jail Fees / DNA Fees  | 24,610              | 35,267                      | 25,650                      | 25,650                         | 0                                 | 0.0%                                |
| Parental Support - Boys Probation House                       | 2,280               | 2,170                       | 2,170                       | 2,170                          | 0                                 | 0.0%                                |
| Parental Support - Girls Probation House                      | 0                   | 2,040                       | 1,000                       | 1,000                          | 0                                 | 0.0%                                |
| Parental Support - Supervised Visitation                      | 5,969               | 15,339                      | 6,562                       | 6,562                          | 0                                 | 0.0%                                |
| Commonwealth's Attorney Fees                                  | 13,318              | 16,530                      | 13,318                      | 13,318                         | 0                                 | 0.0%                                |
| Police Reports and Photo Fees                                 | 76,189              | 52,066                      | 81,798                      | 81,798                         | 0                                 | 0.0%                                |
| Sheriff Fees  | 66,271              | 66,271                      | 66,271                      | 66,271                         | 0                                 | 0.0%                                |
| Police Reimbursement  | 747,869             | 600,000                     | 795,444                     | 869,439                        | 73,995                            | 9.3%                                |
| Animal Shelter Fees   | 183,903             | 169,340                     | 183,903                     | 246,483                        | 62,580                            | 34.0%                               |
| Miscellaneous Charges for Services                            | 207,485             | 0                           | 0                           | 0                              | 0                                 | --                                  |
| Transportation Options, Programs, and Services                | 18,475              | 0                           | 0                           | 50,000                         | 50,000                            | --                                  |
| Parking Garage Fees   | 561,124             | 571,152                     | 660,959                     | 660,959                        | 0                                 | 0.0%                                |
| Adoption Service Fees   | 3,008               | 7,631                       | 4,398                       | 4,398                          | 0                                 | 0.0%                                |
| Street Sign Fees  | 1,310               | 1,737                       | 1,737                       | 1,737                          | 0                                 | 0.0%                                |
| Restricted Parking Fees                                       | 1,290               | 2,080                       | 2,080                       | 2,080                          | 0                                 | 0.0%                                |

## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category                               | FY 2022 Actual      | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|---------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| Sales - Mapping Division                       | 0                   | 782                         | 0                           | 0                              | 0                                 | --                                  |
| Adult Day Health Care Fees                     | 0                   | 500,000                     | 500,000                     | 650,000                        | 150,000                           | 30.0%                               |
| Adult Day Health Care Medicaid Reimbursemet    | 0                   | 150,000                     | 200,000                     | 200,000                        | 0                                 | 0.0%                                |
| Copay - Inmate Medical                         | 12,885              | 18,780                      | 12,885                      | 12,885                         | 0                                 | 0.0%                                |
| Coin-Operated Copiers                          | 116,607             | 103,891                     | 124,122                     | 146,524                        | 22,402                            | 18.0%                               |
| Library Overdue Penalties                      | 272,994             | 168,342                     | 168,342                     | 168,342                        | 0                                 | 0.0%                                |
| Employee Child Care Center Fees                | 1,034,437           | 1,001,872                   | 1,157,130                   | 1,157,130                      | 0                                 | 0.0%                                |
| School Age Child Care (SACC) Fees              | 17,945,044          | 23,832,159                  | 23,832,159                  | 25,023,767                     | 1,191,608                         | 5.0%                                |
| County Clerk Fees                              | 5,741,182           | 5,585,581                   | 4,376,521                   | 4,376,521                      | 0                                 | 0.0%                                |
| Domestic Violence Services Client Fees - ADAPT | 31,395              | 21,030                      | 39,465                      | 39,465                         | 0                                 | 0.0%                                |
| FASTRAN Rider Fees                             | 5,074               | 11,252                      | 11,252                      | 11,252                         | 0                                 | 0.0%                                |
| <b>Subtotal Misc. Charges for Services</b>     | <b>\$49,541,160</b> | <b>\$54,357,018</b>         | <b>\$55,131,202</b>         | <b>\$59,152,272</b>            | <b>\$4,021,070</b>                | <b>7.3%</b>                         |
| Senior Center Annual Participant Fees          | \$65,093            | \$100,000                   | \$100,000                   | \$125,000                      | \$25,000                          | 25.0%                               |
| James Lee Theatre                              | 6,068               | 17,000                      | 17,000                      | 17,000                         | 0                                 | 0.0%                                |
| Rec - Non-County Resident Sport Fee            | 613,910             | 523,627                     | 615,870                     | 615,870                        | 0                                 | 0.0%                                |
| Rec - Community Use/Building Director Fee      | 17,578              | 22,000                      | 22,000                      | 22,000                         | 0                                 | 0.0%                                |
| DNCS Recreation Class Fees                     | 23,780              | 70,000                      | 70,000                      | 70,000                         | 0                                 | 0.0%                                |
| Park Authority Recreation Class Fees           | 246,199             | 513,750                     | 513,750                     | 513,750                        | 0                                 | 0.0%                                |
| Rec - Neighborhood Ctr/Therapeutic Rec Fees    | 81,997              | 100,000                     | 100,000                     | 100,000                        | 0                                 | 0.0%                                |
| Custodial Fees                                 | 220,471             | 258,564                     | 258,564                     | 258,564                        | 0                                 | 0.0%                                |
| <b>Subtotal Recreation Revenue</b>             | <b>\$1,275,096</b>  | <b>\$1,604,941</b>          | <b>\$1,697,184</b>          | <b>\$1,722,184</b>             | <b>\$25,000</b>                   | <b>1.5%</b>                         |
| Nursing Home Pre-Screening Admission Fee       | \$413,278           | \$364,048                   | \$437,028                   | \$458,879                      | \$21,851                          | 5.0%                                |
| Speech Fees                                    | 92,238              | 150,000                     | 92,238                      | 92,238                         | 0                                 | 0.0%                                |
| Hearing Fees                                   | 17,708              | 22,374                      | 34,049                      | 34,049                         | 0                                 | 0.0%                                |
| Vital Statistic Fees                           | 766,296             | 706,620                     | 743,005                     | 757,865                        | 14,860                            | 2.0%                                |
| Dental Health Fees                             | 24,506              | 21,952                      | 10,592                      | 0                              | (10,592)                          | (100.0%)                            |
| Pharmacy Fees                                  | 44                  | 2,186                       | 0                           | 0                              | 0                                 | --                                  |
| X-Ray Fees                                     | 5,352               | 6,710                       | 6,710                       | 6,710                          | 0                                 | 0.0%                                |
| General Medical Clinic Fees                    | 414,762             | 700,000                     | 560,250                     | 700,000                        | 139,750                           | 24.9%                               |
| Family Planning Services                       | 29,663              | 40,000                      | 29,663                      | 29,663                         | 0                                 | 0.0%                                |
| Medicaid Dental Fees                           | 25,022              | 28,080                      | 17,000                      | 0                              | (17,000)                          | (100.0%)                            |
| Lab Services Fees                              | 272,065             | 490,000                     | 316,000                     | 347,600                        | 31,600                            | 10.0%                               |
| Administrative Fees - Health Dept              | 6,040               | 11,147                      | 7,580                       | 7,580                          | 0                                 | 0.0%                                |
| Sewage Disposal/Well Water Evaluation          | 300                 | 1,150                       | 500                         | 500                            | 0                                 | 0.0%                                |
| Adult Day Health Care Fees                     | 328,239             | 0                           | 0                           | 0                              | 0                                 | --                                  |
| Adult Day Health Care Medicaid Reimbursement   | 68,618              | 0                           | 0                           | 0                              | 0                                 | --                                  |
| <b>Subtotal Health Related Revenue</b>         | <b>\$2,464,131</b>  | <b>\$2,544,267</b>          | <b>\$2,254,615</b>          | <b>\$2,435,084</b>             | <b>\$180,469</b>                  | <b>8.0%</b>                         |
| <b>TOTAL CHARGES FOR SERVICES</b>              | <b>\$53,280,388</b> | <b>\$58,506,226</b>         | <b>\$59,083,001</b>         | <b>\$63,309,540</b>            | <b>\$4,226,539</b>                | <b>7.2%</b>                         |
| <b>RECOVERED COSTS</b>                         |                     |                             |                             |                                |                                   |                                     |
| City of Fairfax Shared Govt. Expenses          | \$3,082,493         | \$3,909,381                 | \$4,505,489                 | \$4,437,263                    | (\$68,226)                        | (1.5%)                              |
| City of Fairfax Public Assistance              | 1,529,091           | 1,239,504                   | 1,239,504                   | 1,239,504                      | 0                                 | 0.0%                                |
| City of Fairfax - FASTRAN/Employment           | 70,190              | 12,839                      | 70,190                      | 70,190                         | 0                                 | 0.0%                                |
| Falls Church Public Assistance                 | 1,055,711           | 998,476                     | 998,476                     | 998,476                        | 0                                 | 0.0%                                |
| Falls Church - FASTRAN/Employment              | 14,119              | 14,119                      | 14,119                      | 14,119                         | 0                                 | 0.0%                                |
| Falls Church Health Dept. Services             | 381,932             | 511,978                     | 381,932                     | 381,932                        | 0                                 | 0.0%                                |
| Inmate Room and Board                          | 224,965             | 268,712                     | 224,965                     | 224,965                        | 0                                 | 0.0%                                |
| Boarding of Prisoners                          | 114,530             | 14,551                      | 114,530                     | 114,530                        | 0                                 | 0.0%                                |
| Professional Dues Deduction                    | 44,159              | 45,205                      | 45,205                      | 45,205                         | 0                                 | 0.0%                                |
| Recovered Costs - Circuit Court                | 91                  | 25                          | 25                          | 25                             | 0                                 | 0.0%                                |
| Recovered Costs - General District Court       | 33,616              | 71,391                      | 31,340                      | 31,340                         | 0                                 | 0.0%                                |

## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category   | FY 2022 Actual       | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|----------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| Misc. Recovered Costs - Other                            | (35,120)             | 54,245                      | 54,245                      | 44,245                         | (10,000)                          | (18.4%)                             |
| Credit Card Charges                                      | (4,707)              | 0                           | 0                           | 0                              | 0                                 | --                                  |
| Child Care Services for Other Jurisdictions              | 95,448               | 0                           | 95,000                      | 95,000                         | 0                                 | --                                  |
| CPAN, Circuit Court Computer Service                     | 393,181              | 401,242                     | 401,242                     | 401,242                        | 0                                 | 0.0%                                |
| Golden Gazette   | 65,105               | 62,688                      | 62,688                      | 62,688                         | 0                                 | 0.0%                                |
| Police Academy Cost Recovery                             | 13,800               | 20,000                      | 13,800                      | 13,800                         | 0                                 | 0.0%                                |
| FASTRAN  | 33,646               | 50,000                      | 50,000                      | 50,000                         | 0                                 | 0.0%                                |
| Reimbursement - School Health                            | 6,407,588            | 5,529,099                   | 5,529,099                   | 5,529,099                      | 0                                 | 0.0%                                |
| State Reimbursement Adult Detention Center               | 1,227,388            | 1,255,000                   | 1,109,809                   | 1,109,809                      | 0                                 | 0.0%                                |
| <b>TOTAL RECOVERED COSTS</b>                             | <b>\$14,747,227</b>  | <b>\$14,458,455</b>         | <b>\$14,941,658</b>         | <b>\$14,863,432</b>            | <b>(\$78,226)</b>                 | <b>(0.5%)</b>                       |
| <b>REVENUE FROM THE COMMONWEALTH</b>                     |                      |                             |                             |                                |                                   |                                     |
| State Shared Rolling Stock Tax                           | \$108,225            | \$109,704                   | \$109,704                   | \$109,704                      | \$0                               | 0.0%                                |
| State Law Enforcement Funding (HB 599)                   | 26,394,873           | 26,415,329                  | 29,017,345                  | 30,217,345                     | 1,200,000                         | 4.1%                                |
| State Indirect Aid                                       | 7,908                | 54,217                      | 54,217                      | 54,217                         | 0                                 | 0.0%                                |
| <b>Subtotal Non-Categorical State Aid</b>                | <b>\$26,511,006</b>  | <b>\$26,579,250</b>         | <b>\$29,181,266</b>         | <b>\$30,381,266</b>            | <b>\$1,200,000</b>                | <b>4.1%</b>                         |
| State Shared Retirement - Circuit Court                  | \$187,959            | \$182,465                   | \$182,465                   | \$191,588                      | \$9,123                           | 5.0%                                |
| State Shared Commonwealth Atty. Expenses                 | 2,430,838            | 2,051,334                   | 2,430,838                   | 2,600,000                      | 169,162                           | 7.0%                                |
| State Shared Retirement - Commonwealth Atty.             | 48,168               | 39,744                      | 39,744                      | 41,731                         | 1,987                             | 5.0%                                |
| State Shared Dept. of Tax Admin./Finance Expenses        | 2,409,651            | 2,314,799                   | 2,520,096                   | 2,646,101                      | 126,005                           | 5.0%                                |
| State Shared Retirement - Dept. of Tax Admin./Finance    | 47,672               | 46,177                      | 46,177                      | 48,486                         | 2,309                             | 5.0%                                |
| State Shared Sheriff Expenses                            | 17,952,396           | 15,881,093                  | 17,425,739                  | 18,950,000                     | 1,524,261                         | 8.7%                                |
| State Shared Retirement - Sheriff                        | 338,922              | 321,445                     | 321,445                     | 337,517                        | 16,072                            | 5.0%                                |
| State Shared General Registrar/ Electoral Board Expenses | 192,649              | 85,806                      | 85,806                      | 153,421                        | 67,615                            | 78.8%                               |
| <b>Subtotal Shared Expenses</b>                          | <b>\$23,608,256</b>  | <b>\$20,922,863</b>         | <b>\$23,052,310</b>         | <b>\$24,968,844</b>            | <b>\$1,916,534</b>                | <b>8.3%</b>                         |
| Libraries State Aid                                      | \$556,556            | \$526,606                   | \$526,606                   | \$605,907                      | \$79,301                          | 15.1%                               |
| Virginia Share Public Assistance Programs                | 32,376,911           | 39,334,912                  | 39,334,912                  | 40,772,282                     | 1,437,370                         | 3.7%                                |
| Va Child Care Supplement - SACC Program                  | 510,668              | 1,036,072                   | 1,036,072                   | 1,036,072                      | 0                                 | 0.0%                                |
| Va. Juvenile Crime Control Act Funding                   | 613,376              | 613,376                     | 613,376                     | 613,376                        | 0                                 | 0.0%                                |
| State Share J&DR Court Residential Services              | 2,430,637            | 2,289,145                   | 2,430,637                   | 2,430,637                      | 0                                 | 0.0%                                |
| <b>Subtotal Categorical State Aid</b>                    | <b>\$36,488,149</b>  | <b>\$43,800,111</b>         | <b>\$43,941,603</b>         | <b>\$45,458,274</b>            | <b>\$1,516,671</b>                | <b>3.5%</b>                         |
| State Reimb. - General District Court                    | \$51,121             | \$85,265                    | \$85,265                    | \$85,265                       | \$0                               | 0.0%                                |
| State Reimb. - Health Department                         | 9,776,440            | 9,532,899                   | 10,224,527                  | 10,622,909                     | 398,382                           | 3.9%                                |
| State Reimb. - Residential Beds - JDC                    | 2,350                | 10,850                      | 10,850                      | 10,850                         | 0                                 | 0.0%                                |
| State Reimb. - Commonwealth Atty. Witness Expense        | 1,451                | 16,400                      | 16,400                      | 16,400                         | 0                                 | 0.0%                                |
| State Reimb. - Police Intoxication                       | 4,525                | 6,125                       | 6,125                       | 6,125                          | 0                                 | 0.0%                                |
| State Share J&DR Court Services                          | 2,800,393            | 2,027,869                   | 2,800,393                   | 2,800,393                      | 0                                 | 0.0%                                |
| <b>Subtotal State Recovered Costs</b>                    | <b>\$12,636,280</b>  | <b>\$11,679,408</b>         | <b>\$13,143,560</b>         | <b>\$13,541,942</b>            | <b>\$398,382</b>                  | <b>3.0%</b>                         |
| <b>State Reimb - Personal Property Tax (PPTRA)</b>       | <b>\$211,313,944</b> | <b>\$211,313,944</b>        | <b>\$211,313,944</b>        | <b>\$211,313,944</b>           | <b>\$0</b>                        | <b>0.0%</b>                         |
| <b>TOTAL REVENUE FROM THE COMMONWEALTH</b>               | <b>\$310,557,635</b> | <b>\$314,295,576</b>        | <b>\$320,632,683</b>        | <b>\$325,664,270</b>           | <b>\$5,031,587</b>                | <b>1.6%</b>                         |

## FY 2024 ADVERTISED GENERAL FUND REVENUE

| Revenue Category                                       | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| <b>REVENUE FROM THE FEDERAL GOVERNMENT</b>             |                        |                             |                             |                                |                                   |                                     |
| J&DR Court - USDA Grant                                | \$72,251               | \$99,500                    | \$99,500                    | \$99,500                       | \$0                               | 0.0%                                |
| Federal Stimulus - COVID - 19                          | 111,447,319            | 0                           | 0                           | 0                              | 0                                 | --                                  |
| <b>Subtotal Categorical Federal Aid</b>                | <b>\$111,519,570</b>   | <b>\$99,500</b>             | <b>\$99,500</b>             | <b>\$99,500</b>                | <b>0</b>                          | <b>0.0%</b>                         |
| DFS Federal and Federal Pass-Through                   | \$44,422,253           | \$40,806,032                | \$40,806,032                | \$40,806,032                   | 0                                 | 0.0%                                |
| Payments in Lieu of Taxes - Federal                    | 40,632                 | 45,000                      | 45,000                      | 45,000                         | 0                                 | 0.0%                                |
| Federal Aid for Indirect Costs                         | 122,575                | 0                           | 0                           | 0                              | 0                                 | --                                  |
| <b>TOTAL REVENUE FROM THE FEDERAL GOVERNMENT</b>       | <b>\$156,105,031</b>   | <b>\$40,950,532</b>         | <b>\$40,950,532</b>         | <b>\$40,950,532</b>            | <b>0</b>                          | <b>0.0%</b>                         |
| <b>Combined State &amp; Federal Public Assistance</b>  | <b>\$76,799,164</b>    | <b>\$80,140,944</b>         | <b>\$80,140,944</b>         | <b>\$81,578,314</b>            | <b>\$1,437,370</b>                | <b>1.8%</b>                         |
| <b>MISCELLANEOUS REVENUE - GIFTS, DONATIONS, OTHER</b> |                        |                             |                             |                                |                                   |                                     |
| Litigation Proceeds                                    | \$205,574              | \$143,254                   | \$143,254                   | \$143,254                      | \$0                               | 0.0%                                |
| Miscellaneous Revenue - Environ Mgmt.                  | 16,544                 | 2,130                       | 0                           | 0                              | 0                                 | --                                  |
| Contract Rebates                                       | 1,678,589              | 2,165,423                   | 2,165,423                   | 2,165,423                      | 0                                 | 0.0%                                |
| Gifts, Donations & Miscellaneous Revenue               | 60,158                 | 130,000                     | 132,130                     | 132,130                        | 0                                 | 0.0%                                |
| Linebarger Collection Fees                             | (4,243)                | 0                           | 0                           | 0                              | 0                                 | --                                  |
| Sales of Land, Vehicles and Salvage                    | 242,357                | 115,005                     | 115,005                     | 115,005                        | 0                                 | 0.0%                                |
| <b>TOTAL MISCELLANEOUS/OTHER</b>                       | <b>\$2,198,980</b>     | <b>\$2,555,812</b>          | <b>\$2,555,812</b>          | <b>\$2,555,812</b>             | <b>\$0</b>                        | <b>0.0%</b>                         |
| <b>Total Recovered Costs/Misc./Other Revenue</b>       | <b>\$16,946,207</b>    | <b>\$17,014,267</b>         | <b>\$17,497,470</b>         | <b>\$17,419,244</b>            | <b>(\$78,226)</b>                 | <b>(0.4%)</b>                       |
| <b>GRAND TOTAL GENERAL FUND REVENUE</b>                | <b>\$4,747,127,195</b> | <b>\$4,765,832,686</b>      | <b>\$4,851,503,221</b>      | <b>\$5,131,138,623</b>         | <b>\$279,635,402</b>              | <b>5.8%</b>                         |

## FY 2024 ADVERTISED REVENUE FROM THE COMMONWEALTH <sup>1</sup>

| Fund   | FY 2022 Actual         | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| <b>General Fund Group</b>                                |                        |                             |                             |                                |                                   |                                     |
| 10001 General Fund <sup>2</sup>                          | \$310,557,635          | \$314,295,576               | \$320,632,683               | \$325,664,270                  | \$5,031,587                       | 1.57%                               |
| 10030 Contributory Fund                                  | 5,000,000              | 0                           | 0                           | 0                              | 0                                 | -                                   |
| <b>Capital Project Funds</b>                             |                        |                             |                             |                                |                                   |                                     |
| 30020 Infrastructure Replacement and Upgrades            | \$399,764              | \$0                         | \$0                         | \$0                            | \$0                               | -                                   |
| <b>Special Revenue Funds</b>                             |                        |                             |                             |                                |                                   |                                     |
| 40000 County Transit Systems                             | \$44,567,586           | \$34,313,072                | \$70,330,416                | \$48,947,562                   | (\$21,382,854)                    | (30.40%)                            |
| 40010 County and Regional Transportation Projects        | 72,904,948             | 45,464,201                  | 147,868,968                 | 57,875,695                     | (89,993,273)                      | (60.86%)                            |
| 40040 Fairfax-Falls Church Community Services Board      | 8,966,895              | 8,451,543                   | 8,451,543                   | 8,451,543                      | 0                                 | 0.00%                               |
| 40090 E-911  | 4,591,138              | 3,396,251                   | 3,396,251                   | 3,396,251                      | 0                                 | 0.00%                               |
| 40100 Stormwater Services                                | 2,967,180              | 0                           | 710,613                     | 0                              | (710,613)                         | (100.00%)                           |
| 40140 Refuse Collection and Recycling Operations         | 171,876                | 113,247                     | 113,247                     | 146,464                        | 33,217                            | 29.33%                              |
| 50000 Federal/State Grants                               | 63,676,990             | 44,935,546                  | 94,805,304                  | 58,156,478                     | (36,648,826)                      | (38.66%)                            |
| S10000 Public School Operating                           | 796,609,720            | 869,718,278                 | 895,031,420                 | 953,829,242                    | \$58,797,822                      | 6.57%                               |
| S40000 Public School Food and Nutrition Services         | 1,418,934              | 1,533,116                   | 1,533,116                   | 1,579,843                      | 46,727                            | 3.05%                               |
| S43000 Public School Adult and Community Education       | 986,214                | 1,221,983                   | 1,338,875                   | 1,169,395                      | (169,480)                         | (12.66%)                            |
| S50000 Public School Grants and Self Supporting Programs | 7,483,650              | 8,237,261                   | 23,778,315                  | 10,280,928                     | (13,497,387)                      | (56.76%)                            |
| <b>Enterprise Funds</b>                                  |                        |                             |                             |                                |                                   |                                     |
| 69310 Sewer Bond Construction                            | \$618                  | \$0                         | \$5,110,044                 | \$0                            | (\$5,110,044)                     | (100.00%)                           |
| <b>TOTAL REVENUE FROM THE COMMONWEALTH</b>               | <b>\$1,320,303,148</b> | <b>\$1,331,680,074</b>      | <b>\$1,573,100,795</b>      | <b>\$1,469,497,671</b>         | <b>(\$103,603,124)</b>            | <b>(6.59%)</b>                      |

<sup>1</sup> In addition to funds received by the County directly from the State in the funds listed herein, it is projected the State will provide \$110,028,402 to the Northern Virginia Transportation Commission (NVTC) in FY 2024 as a credit to help offset Fairfax County's Operating Subsidy. State aid in the amount of \$27,553,975 is also projected to be disbursed to NVTC in FY 2024 which will be utilized to offset operations in Fund 40000, County Transit Systems.

<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.

## FY 2024 ADVERTISED REVENUE FROM THE FEDERAL GOVERNMENT

| Fund   | FY 2022 Actual       | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|--|----------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| <b>General Fund Group</b>                                |                      |                             |                             |                                |                                   |                                     |
| 10001 General Fund <sup>1</sup>                          | \$156,105,031        | \$40,950,532                | \$40,950,532                | \$40,950,532                   | \$0                               | 0.00%                               |
| <b>Debt Service Funds</b>                                |                      |                             |                             |                                |                                   |                                     |
| 20000 Consolidated Debt Service                          | \$1,852,434          | \$1,800,000                 | \$1,800,000                 | \$1,800,000                    | \$0                               | 0.00%                               |
| <b>Capital Project Funds</b>                             |                      |                             |                             |                                |                                   |                                     |
| 30400 Park Authority Bond Construction                   | \$140,318            | \$0                         | \$0                         | \$0                            | \$0                               | -                                   |
| 30050 Transportation Improvements                        | 772,058              | 0                           | 0                           | 0                              | 0                                 | -                                   |
| <b>Special Revenue Funds</b>                             |                      |                             |                             |                                |                                   |                                     |
| 40040 Fairfax-Falls Church Community Services Board      | \$4,259,803          | \$4,208,641                 | \$4,208,641                 | \$4,208,641                    | \$0                               | 0.00%                               |
| 40045 Early Childhood Birth to 5                         | 40,112               | 44,689                      | 44,689                      | 44,689                         | 0                                 | 0.00%                               |
| 50000 Federal/State Grants                               | 166,399,768          | 63,989,080                  | 260,699,748                 | 64,683,069                     | (196,016,679)                     | (75.19%)                            |
| 50800 Community Development Block Grant                  | 8,948,402            | 6,128,149                   | 13,129,949                  | 5,918,926                      | (7,211,023)                       | (54.92%)                            |
| 50810 HOME Investment Partnerships Program               | 1,955,987            | 2,175,471                   | 13,535,721                  | 2,471,231                      | (11,064,490)                      | (81.74%)                            |
| S10000 Public School Operating                           | \$167,082,179        | \$47,168,910                | \$203,178,639               | \$48,789,598                   | (\$154,389,041)                   | (75.99%)                            |
| S40000 Public School Food and Nutrition Services         | 120,735,499          | 46,489,647                  | 46,500,443                  | 45,638,936                     | (861,507)                         | (1.85%)                             |
| S43000 Public School Adult and Community Education       | 2,597,654            | 2,343,490                   | 2,328,547                   | 2,387,188                      | 58,641                            | 2.52%                               |
| S50000 Public School Grants and Self Supporting Programs | 69,740,761           | 37,659,835                  | 88,831,635                  | 42,850,814                     | (45,980,821)                      | (51.76%)                            |
| <b>FIDUCIARY FUNDS</b>                                   |                      |                             |                             |                                |                                   |                                     |
| <b>Trust Funds</b>                                       |                      |                             |                             |                                |                                   |                                     |
| 73030 OPEB Trust   | \$2,013,058          | \$200,000                   | \$200,000                   | \$2,368,975                    | \$2,168,975                       | 1084.49%                            |
| <b>TOTAL REVENUE FROM THE FEDERAL GOVERNMENT</b>         | <b>\$702,643,064</b> | <b>\$253,158,444</b>        | <b>\$675,408,544</b>        | <b>\$262,112,599</b>           | <b>(\$413,295,945)</b>            | <b>(61.19%)</b>                     |

<sup>1</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. The second half was received in June 2022 and was recognized as part of the FY 2022 Carryover Review.

**FAIRFAX COUNTY**  
**FY 2022 - FY 2024 COUNTY FUNDED PROGRAMS**  
**FOR SCHOOL-RELATED SERVICES**

|   | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan |
|---|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>General Fund Transfers</b>   |                        |                                   |                                   |                                      |
| General Fund Transfer to School Operating Fund                          | \$2,172,661,166        | \$2,275,310,924                   | \$2,275,310,924                   | \$2,419,409,875                      |
| General Fund Transfer to School Construction Fund                       | 13,100,000             | 15,600,000                        | 32,553,312                        | 15,600,000                           |
| General Fund Transfer to School Debt Service                            | 197,118,522            | 199,868,947                       | 199,868,947                       | 200,028,432                          |
| <b>Subtotal</b>   | <b>\$2,382,879,688</b> | <b>\$2,490,779,871</b>            | <b>\$2,507,733,183</b>            | <b>\$2,635,038,307</b>               |
| <b>Police Department</b>  |                        |                                   |                                   |                                      |
| School Resource Officers (55/55.0 FTE) <sup>1</sup>                     | \$7,255,137            | \$7,413,869                       | \$7,576,077                       | \$7,727,599                          |
| Non-Billable Overtime Hours <sup>1</sup>                                | 200,259                | 179,523                           | 81,324                            | 82,950                               |
| School Crossing Guards (63/63.0 FTE) <sup>1</sup>                       | 3,335,167              | 3,402,709                         | 3,444,601                         | 3,513,493                            |
| <b>Subtotal</b>   | <b>\$10,790,563</b>    | <b>\$10,996,101</b>               | <b>\$11,102,002</b>               | <b>\$11,324,042</b>                  |
| <b>Fire Department</b>  |                        |                                   |                                   |                                      |
| Fire safety programs for pre-school through middle school aged students | \$181,287              | \$170,866                         | \$187,806                         | \$194,787                            |
| <b>Subtotal</b>   | <b>\$181,287</b>       | <b>\$170,866</b>                  | <b>\$187,806</b>                  | <b>\$194,787</b>                     |
| <b>Health Department</b>  |                        |                                   |                                   |                                      |
| Net Cost of School Health (420/349.6 FTE) <sup>1,2</sup>                | \$23,809,161           | \$38,979,207                      | \$39,242,777                      | \$40,904,613                         |
| <b>Subtotal</b>   | <b>\$23,809,161</b>    | <b>\$38,979,207</b>               | <b>\$39,242,777</b>               | <b>\$40,904,613</b>                  |
| <b>Community Services Board (CSB)</b>                                   |                        |                                   |                                   |                                      |
| Youth and Family Services <sup>1</sup>                                  | \$6,191,132            | \$6,997,223                       | \$6,998,814                       | \$7,396,597                          |
| <b>Subtotal</b>   | <b>\$6,191,132</b>     | <b>\$6,997,223</b>                | <b>\$6,998,814</b>                | <b>\$7,396,597</b>                   |
| <b>Department of Family Services (DFS)</b>                              |                        |                                   |                                   |                                      |
| Children's Behavioral Health Collaborative (4/4.0 FTE) <sup>1</sup>     | \$1,719,359            | \$2,307,618                       | \$2,414,454                       | \$2,764,186                          |
| Net Cost of Children's Services Act (11/11.0 FTE) <sup>1</sup>          | 15,411,625             | 22,413,495                        | 22,306,932                        | 23,724,491                           |
| <b>Subtotal</b>   | <b>\$17,130,984</b>    | <b>\$24,721,113</b>               | <b>\$24,721,386</b>               | <b>\$26,488,677</b>                  |



**FAIRFAX COUNTY**  
**FY 2022 - FY 2024 COUNTY FUNDED PROGRAMS**  
**FOR SCHOOL-RELATED SERVICES**

|   | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan |
|---|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Department of Neighborhood and Community Services (NCS)</b>  |                        |                                   |                                   |                                      |
| Net Cost of the School-Age Child Care (SACC) Program (533/525.07 FTE) - includes general services and services for special needs clients, partially offset by program revenues <sup>3</sup> | \$28,139,117           | \$35,080,832                      | \$34,653,556                      | \$36,014,141                         |
| County contribution to Schools for SACC space   | 1,000,000              | 1,000,000                         | 1,000,000                         | 1,000,000                            |
| Net Cost of Locally Funded Head Start and School Readiness Activities (24/23.0 FTE) <sup>1</sup>  | 10,506,172             | 11,362,761                        | 11,682,381                        | 12,219,707                           |
| Infant and Toddler Connection (47/46.0 FTE) <sup>1</sup>  | 195,699                | 197,356                           | 197,356                           | 210,665                              |
| Local Cash Match Associated with the Head Start/Early Head Grant Funding <sup>4</sup>   | 544,060                | 1,353,075                         | 3,225,201                         | 1,381,710                            |
| Local Cash Match Associated with the Virginia Preschool Initiative Grant  | 82,169                 | 325,000                           | 376,364                           | 250,000                              |
| Local Cash Match Associated with the Virginia Preschool Initiative Pilot Serving 3-Year Olds  | 10,028                 | 0                                 | 0                                 | 0                                    |
| After School Programs at Fairfax County Middle Schools  | 3,648,297              | 3,529,159                         | 3,674,209                         | 3,861,554                            |
| Field improvements <sup>5</sup>   | 168,787                | 250,000                           | 991,085                           | 250,000                              |
| Therapeutic recreation <sup>6</sup>   | 28,991                 | 48,715                            | 48,765                            | 49,874                               |
| <b>Subtotal</b>   | <b>\$44,323,320</b>    | <b>\$53,146,898</b>               | <b>\$55,848,917</b>               | <b>\$55,237,651</b>                  |
| <b>Fairfax County Park Authority</b>  |                        |                                   |                                   |                                      |
| Maintenance of Fairfax County Public Schools' athletic fields   | \$4,690,730            | \$2,515,338                       | \$3,586,300                       | \$2,515,338                          |
| <b>Subtotal</b>   | <b>\$4,690,730</b>     | <b>\$2,515,338</b>                | <b>\$3,586,300</b>                | <b>\$2,515,338</b>                   |
| <b>TOTAL: County Funding for School Related Services</b>  | <b>\$2,489,996,865</b> | <b>\$2,628,306,617</b>            | <b>\$2,649,421,185</b>            | <b>\$2,779,100,013</b>               |

<sup>1</sup> Includes Fringe Benefits in an effort to more accurately reflect program costs.

<sup>2</sup> The Fairfax County Health Department School Health Program staff were a key resource used in the County's COVID-19 response, staffing call centers, and providing medical and non-medical support for testing and vaccination efforts since FCPS closed in mid-March 2020 and then transitioned to primarily virtual instruction in the spring of 2021. As FCPS returned to in-person instruction, School Health Program staff were released from the COVID-19 response to provide services in individual schools as they re-opened. It should also be noted that the FY 2023 Adopted Budget Plan includes funding to support an additional 82/82.0 FTE Public Health Nurse positions that were approved by the Board of Supervisors as part of the FY 2021 Carryover Review. The additional positions are required in order to comply with §§ 22.1-253.13:2 and 22.1-274 of the Code of Virginia, which mandates at least three specialized student support positions per 1,000 students.

<sup>3</sup> Includes Fringe Benefits in an effort to more accurately reflect program costs associated with the SACC program and to be consistent with SACC rate setting methodology.

<sup>4</sup> This includes Local Cash Match funding for Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs and Schools' contracts.

<sup>5</sup> Only the cost of athletic field lighting is reflected here. All other Fairfax County Public Schools-related field improvement funding is managed by, and shown under, the Fairfax County Park Authority.

<sup>6</sup> In an effort to fully integrate a number of programs and services that have been moved to the department since FY 2020, the Department of Neighborhood and Community Services has completed an internal reorganization to more intentionally align itself with the new mission, vision, and values; reduce redundancies and inefficiencies; and better align the department's work with countywide strategic plan priorities while illustrating the many program- and population-based continuums supported by the department. Part of this alignment included more closely aligning budget to actual expenses and has resulted in restating the FY 2023 Adopted Budget column from what was published in the FY 2023 Adopted Budget Plan.

**FAIRFAX COUNTY**  
**FY 2022 - FY 2024 ADDITIONAL COUNTY FUNDED PROGRAMS**  
**FOR GENERAL YOUTH SERVICES**

|   | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan |
|---|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Additional County Funded Youth Programs</b>  |                        |                                   |                                   |                                      |
| CSB - Medical Services  | \$954,887              | \$1,407,016                       | \$1,249,071                       | \$1,268,639                          |
| CSB - Wellness Health Promotion and Prevention  | 1,491,643              | 2,011,947                         | 2,120,219                         | 2,089,433                            |
| CSB - Emergency   | 1,119,243              | 1,444,208                         | 1,694,092                         | 1,757,966                            |
| CSB - Support Coordination  | 2,529,200              | 4,622,406                         | 4,801,738                         | 5,046,881                            |
| NCS - Net Cost of Infant and Toddler Connection (ITC)   | 2,892,778              | 5,526,216                         | 6,067,362                         | 5,827,813                            |
| DFS/NCS/Fund 40045 - Net cost of services for children (excluding SACC, Head Start, School Readiness, ITC) <sup>1</sup>   | 19,236,516             | 28,312,591                        | 28,337,193                        | 25,041,884                           |
| Juvenile and Domestic Relations District Court - Residential Services   | 3,404,999              | 3,772,654                         | 3,722,654                         | 3,857,596                            |
| Department of Neighborhood and Community Services - Therapeutic Recreation <sup>2</sup>                                   | 579,811                | 974,295                           | 975,303                           | 997,480                              |
| Department of Neighborhood and Community Services - Teen Centers  | 848,143                | 1,076,870                         | 1,541,119                         | 1,546,143                            |
| Department of Neighborhood and Community Services - Community Centers <sup>2</sup>  | 2,789,030              | 4,785,127                         | 5,463,943                         | 4,965,592                            |
| Department of Neighborhood and Community Services - Virginia Cooperative Extension <sup>2</sup>                           | 56,815                 | 58,826                            | 58,826                            | 61,753                               |
| Department of Neighborhood and Community Services - Youth Sports Scholarship  | 294,434                | 300,000                           | 341,894                           | 300,000                              |
| Fairfax County Park Authority - Athletic Field Maintenance of both grass and turf fields (non-school fields) <sup>3</sup> | 4,064,813              | 5,114,000                         | 7,781,620                         | 5,203,000                            |
| <b>Subtotal: Additional County Funded Programs for General Youth Services (Non-School)</b>                                | <b>\$40,262,312</b>    | <b>\$59,406,156</b>               | <b>\$64,155,034</b>               | <b>\$57,964,180</b>                  |
| <b>TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs)</b>                             | <b>\$2,530,259,177</b> | <b>\$2,687,712,773</b>            | <b>\$2,713,576,219</b>            | <b>\$2,837,064,193</b>               |

<sup>1</sup> DFS determines eligibility and provides case management for the Child Care Assistance and Referral (CCAR) program. All other services for children are included in the Department of Neighborhood and Community Services (NCS) and Fund 40045, Early Childhood Birth to 5, which is administered by NCS.

<sup>2</sup> In an effort to fully integrate a number of programs and services that have been moved to the department since FY 2020, the Department of Neighborhood and Community Services has completed an internal reorganization to more intentionally align itself with the new mission, vision, and values; reduce redundancies and inefficiencies; and better align the department's work with countywide strategic plan priorities while illustrating the many program- and population-based continuums supported by the department. Part of this alignment included more closely aligning budget to actual expenses and has resulted in restating the FY 2023 Adopted Budget column from what was published in the [FY 2023 Adopted Budget Plan](#).

<sup>3</sup> This previously included maintenance of grass fields only. All years have been modified to include maintenance of turf fields as well.

**FAIRFAX COUNTY**  
**FY 2022 - FY 2024 ADDITIONAL COUNTY-ADMINISTERED PROGRAMS**  
**FOR SCHOOL-RELATED SERVICES**  
FUNDING CAN BE FEDERAL, STATE, LOCAL OR A COMBINATION THEREOF  
(ACTUAL DIRECT COUNTY FUNDING IS MINIMAL)

|  | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Additional County-Administered Programs for School-Related Services<sup>1</sup></b> |                        |                                   |                                   |                                      |
| Wellness Grant Funding Administered by CSB   | \$49,819               | \$50,000                          | \$54,525                          | \$50,000                             |
| Youth & Family Grant Funding Administered by CSB                                       | 827,057                | 702,253                           | 1,698,313                         | 764,753                              |
| Health Planning Region Grant Funding Administered by CSB                               | 2,511,590              | 3,136,723                         | 4,306,291                         | 3,114,589                            |
| Infant and Toddler Connection Grant Administered by NCS                                | 10,238,446             | 9,552,740                         | 10,160,738                        | 10,451,817                           |
| Head Start Grant Funding Administered by NCS   | 5,916,573              | 5,648,855                         | 6,371,267                         | 5,795,548                            |
| Early Head Start Grant Funding Administered by NCS                                     | 5,474,791              | 5,524,803                         | 6,307,092                         | 5,677,120                            |
| Virginia Preschool Initiative (VPI) Grant Administered by NCS                          | 8,603,129              | 5,958,303                         | 1,393,425                         | 10,418,904                           |
| VPI Pilot for 3-Year Olds Grant Administered by NCS                                    | 5,133                  | 474,450                           | 0                                 | 0                                    |
| Preschool Development Grant Birth to Five (PDG B-5)                                    | 653,409                | 643,725                           | 28,804                            | 0                                    |
| Ready Regions Lead Grant   | 164,532                | 0                                 | 2,534,234                         | 2,373,766                            |
| <b>Subtotal: County-Administered Programs</b>  | <b>\$34,444,479</b>    | <b>\$31,691,852</b>               | <b>\$32,854,689</b>               | <b>\$38,646,497</b>                  |
| <b>GRAND TOTAL</b>   | <b>\$2,564,703,656</b> | <b>\$2,719,404,625</b>            | <b>\$2,746,430,908</b>            | <b>\$2,875,710,690</b>               |

<sup>1</sup> It should be noted that these expenditures/budgets are by fiscal year. The amounts contain multiple program years in each fiscal year and therefore do not correlate to annual awards for these grants.

# Services for Older Adults

## Overview

Fairfax County projects a significant increase in the older adult population. The older adult population is one of the fastest growing segments of the County population. More than 25 percent of County residents are age 55 and older. Between 2020 and 2040, the County expects the 65 and over age group to increase by more than 40 percent. This dramatic increase in the older population led to Board of Supervisors to adopt The Fairfax County 50+ Community Action Plan (50+ Plan) in September 2014. The 50+ Plan was a five-year plan that successfully addressed services for older adults and family caregivers, safe and healthy communities, community engagement, transportation and housing. The final summary report was approved by the Board of Supervisors in September 2019 ([Final Summary Report September 2019](#)). The County continues to address the challenges of the older adult population and has developed the SHAPE the Future of Aging. The SHAPE the Future of Aging is a strategic plan to make Fairfax County a better place to age, for older adults to live safely, independently, and with dignity. SHAPE is an acronym that includes five areas of focus:

- Services for Older Adults and Family Caregivers
- Housing and Neighborhood Supports
- Access to Mobility Options
- Personal Well-Being
- Economic Stability and Planning

The SHAPE the Future of Aging Plan will be presented to the Board of Supervisors for adoption in Spring 2023. Given this aging of the population, the County highlights services currently provided to older adults. It should be noted that the figures in the following table do not reflect the cost of all services provided to older adults, as only those services specifically designed for older adults, or those where participation by this population has been tracked or can be reasonably estimated, have been included. There are many general County services that are used extensively by the older adult population, such as Emergency Medical Services and cultural tours, but limited data on actual utilization rates makes it difficult to quantify those costs.

Given the rapid growth in the older adult population in the County, the increasing trend of older adults aging in place and the commensurate increase in demand for services, a large number of service delivery models have been undertaken in various County agencies in recent years. Following the adoption of the FY 2010 budget and at the direction of the Board of Supervisors, staff from agencies providing services to older adults, including the Department of Family Services, the Fairfax-Falls Church Community Services Board, the Department of Housing and Community Development, the Health Department and the Department of Neighborhood and Community Services have evaluated the continuum of older adult services including but not limited to Senior Centers and Adult Day Health Care Centers to ensure coordination of programs and opportunities for provision of more cost-efficient service delivery with the ultimate goal to promote long-term sustainability.

The table on the following pages details the cost of services provided specifically to older adults included in the [FY 2024 Advertised Budget Plan](#). Following the table is a description of the programs, as well as utilization data by age if available. In FY 2024, services to older adults total \$101.5 million or 2.0 percent of General Fund Disbursements of \$5.0 billion. Excluding the General Fund Transfers to Fairfax County Public Schools for School Operating, School Construction, and School Debt Service of \$2.6 billion, spending on services for older adults is approximately 4.2 percent of the remaining General Fund Disbursements.

# Services for Older Adults

## County Funded Programs for Older Adults<sup>1</sup>

| Name and Description of Service   | FY 2022 Actual      | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan |
|---|---------------------|-----------------------------|--------------------------------|
| <b>Facilities Management Department</b>   |                     |                             |                                |
| Lease for the Lorton Senior Center at Gunston Plaza (Operated by the Dept. of Neighborhood and Community Services) <sup>2</sup> | \$149,346           | \$153,080                   | \$0                            |
| <b>Department of Neighborhood and Community Svcs. (NCS)</b>   |                     |                             |                                |
| Senior Centers for Active Adults and Support Services for Older Adults  | \$3,698,735         | \$4,461,417                 | \$4,438,199                    |
| Transportation Options, Programs, and Services (TOPS)   | 87,329              | 534,267                     | 277,447                        |
| Adult Day Health Care and Long-Term Care Services <sup>3</sup>  | 0                   | 2,947,185                   | 3,270,252                      |
| <b>Subtotal Dept. of NCS</b>  | <b>\$3,786,064</b>  | <b>\$4,995,684</b>          | <b>\$7,985,898</b>             |
| <b>Fairfax County Public Library</b>  |                     |                             |                                |
| Programs Primarily Used by Older Adults   | \$389,861           | \$689,940                   | \$733,061                      |
| <b>Department of Tax Administration</b>   |                     |                             |                                |
| Tax Relief for the Elderly and Disabled   | \$27,963,370        | \$36,519,000                | \$41,514,000                   |
| <b>Department of Family Services</b>  |                     |                             |                                |
| Adult Protective Services   | \$2,432,740         | \$2,472,811                 | \$2,591,728                    |
| Adult and Aging Services <sup>3</sup>   | 13,292,336          | 15,849,438                  | 16,364,030                     |
| <b>Subtotal Department of Family Services</b>   | <b>\$15,725,076</b> | <b>\$18,322,249</b>         | <b>\$18,955,758</b>            |
| <b>Health Department</b>  |                     |                             |                                |
| Long-Term Care Developmental Services <sup>3</sup>  | \$3,561,992         | \$0                         | \$0                            |
| <b>Fire and Rescue Department</b>   |                     |                             |                                |
| Senior Safety Programs  | \$79,624            | \$80,920                    | \$83,949                       |
| <b>Subtotal - General Fund</b>  | <b>\$51,655,333</b> | <b>\$60,760,873</b>         | <b>\$69,272,666</b>            |

# Services for Older Adults

## County Funded Programs for Older Adults<sup>1</sup>

| Name and Description of Service                          | FY 2022 Actual      | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan |
|--|---------------------|-----------------------------|--------------------------------|
| <b>Fund 50000, Federal-State Grant Fund<sup>4</sup></b>  |                     |                             |                                |
| Community-Based Social Services <sup>5</sup>             | \$1,227,874         | \$1,737,916                 | \$1,337,559                    |
| Ombudsman  | 403,495             | 35,880                      | 340,513                        |
| Homemaker/Fee for Service                                | 395,029             | 64,471                      | 326,420                        |
| Congregate Meals <sup>5</sup>                            | 1,147,233           | 3,366,412                   | 1,395,307                      |
| Home-Delivered Meals <sup>5</sup>                        | 1,945,709           | 2,468,839                   | 1,910,892                      |
| Care-Coordination  | 444,432             | 162,917                     | 463,520                        |
| Family Caregiver <sup>5</sup>                            | 406,640             | 596,072                     | 551,935                        |
| Respite Care   | 7,819               | 54,550                      | 54,550                         |
| Virginia Arthritis Program                               | 0                   | 16,800                      | 0                              |
| Adult Protective Services - COVID-19 Relief <sup>5</sup> | 27,453              | 253,049                     | 0                              |
| Vaccine Access   | 22,850              | 45,701                      | 0                              |
| Preventative Health                                      | 0                   | 2,000                       | 0                              |
| <b>Subtotal Fund 50000</b>                               | <b>\$6,028,534</b>  | <b>\$8,804,607</b>          | <b>\$6,380,696</b>             |
| <b>Fund 40040, Community Services Board</b>              |                     |                             |                                |
| Countywide Older Adults and Families Program             | \$1,841,286         | \$2,102,783                 | \$2,138,901                    |
| <b>Fund 10030, Contributory Fund</b>                     |                     |                             |                                |
| Birmingham Green Adult Care Residence                    | \$2,849,012         | \$3,039,229                 | \$3,246,340                    |
| <b>Fund 40330, Elderly Housing Programs</b>              |                     |                             |                                |
| Little River Glen and Lincolnia Center <sup>6</sup>      | \$1,908,045         | \$0                         | \$0                            |
| <b>Fund 30000, Metro Operations and Construction</b>     |                     |                             |                                |
| MetroAccess  | \$23,333,991        | \$20,027,929                | \$20,148,097                   |
| <b>Fund 60030, Technology Infrastructure Services</b>    | <b>344,291</b>      | <b>354,482</b>              | <b>358,062</b>                 |
| Computer Labs  |                     |                             |                                |
| <b>Subtotal - General Fund Supported</b>                 | <b>\$35,960,868</b> | <b>\$33,974,548</b>         | <b>\$31,914,034</b>            |
| <b>TOTAL SERVICES FOR OLDER ADULTS</b>                   | <b>\$87,616,201</b> | <b>\$94,735,421</b>         | <b>\$101,186,700</b>           |

<sup>1</sup> This analysis reflects only those services included in General Fund and General Fund Supported agencies and does not include services supported by non-General Fund or non-appropriated funds, such as rent relief provided through Fund 81100, Fairfax County Rental Program, or recreational activities provided by Fund 40050, Reston Community Center. Likewise, this analysis does not include capital projects funded in prior years, such as senior centers or adult day health care facilities. Capital expenses vary significantly from year to year and one year's data cannot serve as a proxy for "average" capital expenditures in a particular service area.

<sup>2</sup> The Lorton Senior Center located at Gunston Plaza was moved to the new Lorton Community Center which opened in October 2022; therefore, this lease is no longer needed.

<sup>3</sup> As part of the FY 2023 Adopted Budget Plan, Long-Term Care Developmental Services were transferred from Agency 71, Health Department, to Agency 79, Department of Neighborhood and Community Services, and Agency 67, Department of Family Services, in an effort to more closely align programs and services within the health and human services system.

<sup>4</sup> The FY 2024 funding level represents anticipated funding, actual funding received may be different.

<sup>5</sup> Includes one-time funding received to help address the COVID-19 pandemic.

<sup>6</sup> As part of the FY 2023 Adopted Budget Plan, Fund 40330 Elderly Housing Programs was consolidated into Agency 38, Department of Housing and Community Development and Fund 81400, FCRHA Asset Management in an effort to consolidate Housing and Community Development funds as a result of the shifting of its property management functions to third-party management.

The following provides a brief description of the programs, as well as utilization data if available, included in the Services for Older Adults table on the previous two pages. For additional information please refer to the specific agency narrative in Volume 1 and Volume 2.

### **Department of Neighborhood and Community Services**

#### **Senior Centers for Active Adults and Support Services for Older Adults**

Senior Centers for Active Adults offer opportunities to make friends, stay on the move, and learn new things. Fairfax County residents aged 50 and over may join any of the 14 senior centers sponsored by the Department of Neighborhood and Community Services. Additionally, each center provides a level of inclusive support services assisting older adults with minor cognitive and physical disabilities to actively participate in the day-to-day activities at Senior Centers. These support services provide case management for participants and their families when a member can no longer successfully participate at the centers with reasonable accommodations and requires transition to a higher level of services along the continuum of care.

#### **Transportation Options, Programs, and Services**

Transportation Options, Programs, and Services (TOPS) is a transportation fare subsidy program for older adults, individuals with disabilities, and low-income residents of Fairfax County utilizing debit card technology. Eligible participants have expanded options available to them to travel affordably, safely, and independently using a travel method of their choice. These methods include fixed-route buses, Metrorail, Transportation Navigation Companies such as Uber and Lyft as well as taxis. Approximately 76 percent (1,444 individuals) of all TOPS program participants are 50 years of age and older.

#### **Adult Day Health Care and Long-Term Care Services**

As part of the FY 2023 Adopted Budget Plan, Adult Day Health Care, including the Insight Memory Care Center, was transferred from Agency 71, Health Department, to Agency 79, Department of Neighborhood and Community Services, in an effort to more closely align programs and services within the health and human services system. The Adult Day Health Care program provides therapeutic recreational activities, supervision, and health care to meet the needs of adults, 18 years and older who have physical and/or cognitive disabilities. Services are provided on a sliding fee scale. In FY 2022, services were provided to 114 older adults with 100 percent of participants meeting the criteria for institutional level of care, but their participation in the program enables them to continue to live at home in the community. The ADHC Centers closed due to the COVID-19 pandemic on March 13, 2020 and re-opened in September 2021 with COVID-19 mitigation measures implemented to protect its vulnerable participants. This impacted the number of participants served in FY 2022. The Insight Memory Care Center (IMCC) provides specialized day care services for people with Alzheimer's type illnesses as well as respite, support and education for their care giving families. The Long-Term Care Coordinating Council works with residents, advocates, non-profit organizations, educational institutions, businesses, local governments, and faith communities to provide a foundation so that Fairfax area residents are able to remain in their own community as they age and be able to participate in community life to the fullest.

### Fairfax County Public Library

#### Programs Primarily Used by Older Adults

The Fairfax County Public Library offers several programs and services which, although not limited to the older adult population, are primarily used by older adults. These include the Talking Books Program; Home Delivery Service; book collections maintained at older adult residences, nursing homes, and adult day care center; large print books; outreach and trainings; book clubs; assistive technologies; BiFolkal multi-media memory activity kits; Aging, Disability and Accessibility focused reference collection; Braille Awareness kits; and self-help groups for adults who are coping with vision loss.

### Department of Tax Administration

#### Tax Relief for the Elderly and Disabled

Tax relief is provided to adults 65 and older and disabled persons on a graduated scale depending upon the level of income and net assets, effective January 1, 2022, must not exceed \$90,000 and \$400,000, respectively. The previous limits were \$72,000 and \$340,000. In FY 2022, 6,274 people participated in the program.

### Department of Family Services

#### Adult Protective Services

Adult Protective Services provides mandated investigations of situations of suspected abuse, neglect or exploitation involving older adults age 60+ and incapacitated adults age 18+ as well as case management services to provide protection for at-risk adults in the community and in public and private facilities. In FY 2022, 1,162 investigations were conducted.

#### Adult Services and Aging Services

Adult Services and Aging Services provides case management, including needs assessment, care plans, coordination/authorization of services, and follow-up for adults aged 60 and older and adults aged 18 and older with disabilities. The principal program which positively impacts clients' ability to age in place is the Home-Based Care program. This program provides for contracted in-home bathing, laundry, and light housekeeping services. Some services may have functional and financial eligibility requirements. In FY 2022, a total of 3,359 clients were served across all programs.

It should also be noted that as part of the [FY 2023 Adopted Budget Plan](#), Long-Term Services and Supports (LTSS) Screening services were transferred from Agency 71, Health Department, to Agency 67, Department of Family Services, in an effort to more closely align programs and services within the health and human services system.

### Health Department

#### Long-Term Care Services

As part of the [FY 2023 Adopted Budget Plan](#), Long-Term Care Services, which includes Adult Day Health Care and LTSS Screening services, were transferred from Agency 71, Health Department, to Agency 79, Department of Neighborhood and Community Services, and Agency 67, Department of Family Services, in an effort to more closely align programs and services within the health and human services system.

### Fire and Rescue Department

#### Senior Safety Programs

The Fire and Rescue Department offers various older adult safety programs for individuals 55 and older, including Basic Fire Safety, Emergency Preparedness for the Older Adult, Life Safety



Education Seniors Program, Caregiver and Staff Training for those who care for older adults, "Smoke Alarm Program" which provides free smoke alarm batteries, and the "File of Life" Program which is an educational program that stresses the importance of maintaining current medication dosages and current physician information. The department plans to reach 10,000 older adults in FY 2024.

### **Fund 50000, Federal-State Grant Fund**

#### **Community-Based Services**

Community-Based Services provides services to adults aged 60 and older to enable them to live as independently as possible in the community. This includes assisted transportation, information and referral, volunteer and contracted home services, insurance counseling, and other related services. In FY 2022, 20,795 callers, walk-ins, or persons making email inquiries to the Adult and Aging Division within the Department of Family Services received information and referral services and/or access to the services.

#### **Ombudsman**

The Ombudsman Program, serving the City of Alexandria and the Counties of Arlington, Fairfax, and Loudoun, improves quality of life for the more than 11,894 residents in 132 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, negotiation, and investigation. In FY 2022, 40 trained volunteers provided 4,646 volunteer hours to support this program. The program also provides information about long-term care providers and educates the community about long-term care issues.

#### **Homemaker**

Homemaker provides services to adults aged 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted towards those older adults who are frail, isolated, or in economic need. Programs include money management, adult day care respite, and in-home services. In FY 2022, six caregivers received 1,102 hours of respite care, nine clients were served through bathing services for a total of 767 hours, 26 clients were supported through the Discretionary Fund to purchase equipment such as grab bars, and 21 clients received assisted transportation services, taking 548 one-way trips.

#### **Congregate Meals**

Congregate Meals are provided in 27 congregate meal sites around the County including the County's senior and Adult Day Health Care centers, several private senior centers, and other sites serving older adults. Though centers reopened, they have restricted participant capacity in facilities. In FY 2022, Congregate Meals served 1,567 participants 183,410 meals.

#### **Home-Delivered Meals**

Home-Delivered Meals provides meals to frail, homebound, low-income residents aged 60 and older who cannot prepare their own meals. In FY 2022, 325,921 meals were provided to 1,029 older adults and younger adults with disabilities. Meals are delivered through a vendor delivery model.

#### **Caregiver Support**

Caregiver Support provides education and support services to caregivers of persons 60 and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation (which is also reflected in Community-Based Services), assistance paying for supplies and services, and other activities that contribute to the well-being of older adults and help to relieve caregiver stress. In FY 2022, the Golden Gazette, an aging newsletter, had an average of 7,063 monthly email subscribers and an average of 18,001 monthly mailed copies.

### **Fund 40040, Fairfax-Falls Church Community Services Board**

#### **Countywide Older Adults and Families Program**

The Older Adults and Families Program of the Fairfax-Falls Church Community Services Board (CSB) provides strengths-based, person-centered, and solution-focused mental health outpatient treatment and case management services for older adults. Services support recovery and independence appropriate to the individual's physical and cognitive abilities and are provided in either an office or community-based setting, as appropriate. To address the unique needs of older adults, services include psychiatric evaluation, medication management, case management and supportive counseling, with linkage to and coordination of services with other community agencies, health care providers and family caregivers. In FY 2022, the program served 633 older adults aged 60 and over for a total of 16,112 service hours.

### **Fund 10030, Contributory Fund**

#### **Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence**

This facility is owned by the counties of Fairfax, Fauquier, Loudoun and Prince William, and the City of Alexandria as tenants in common. During FY 2022, 137 Fairfax County residents were served in the facility (85 in the nursing facility and 52 in assisted living). To be eligible for admission to the nursing and assisted living facilities, older adults and adults with disabilities must meet income, resource, and functional requirements. The Department of Family Services' Self Sufficiency Division accepts and processes applications for Medicaid and auxiliary grants, and the Department of Family Services' Adult and Aging Division assesses for functional eligibility.

### **Fund 40330, Elderly Housing Programs**

#### **Little River Glen and Lincolnia Center**

The Department of Housing and Community Development provides services related to the County's support of the operation of two locally-funded elderly housing developments, Little River Glen and Lincolnia Center Residences, which are owned or leased by the Fairfax County Redevelopment and Housing Authority (FCRHA). The program's 198 available units/beds in the two facilities support clients who are 62 and older and also meet income requirements. It should be noted that as part of the [FY 2023 Adopted Budget Plan](#), Fund 40330 Elderly Housing Programs was consolidated into Agency 38, Department of Housing and Community Development and Fund 81400, FCRHA Asset Management in an effort to consolidate Housing and Community Development funds as a result of the shifting of its property management functions to third-party management.

### **Fund 30000, Metro Operations and Construction**

#### **MetroAccess**

MetroAccess is a door-to-door paratransit service for people with disabilities who are not able to use fixed-route forms (bus and rail) of public transportation due to functional limitations that relate to their disability. MetroAccess provided approximately 132,706 completed stops for Fairfax County residents in FY 2022. This is a significant drop in ridership compared with prior years primarily attributable to the COVID-19 pandemic. An estimated 63.3 percent of MetroAccess customers residing in Fairfax County are over age 55.

### **Fund 60030, Technology Infrastructure Services**

#### **Computer Labs**

The Department of Information Technology supports computer labs at libraries and recreation/senior centers that are used by citizens, many of whom are older adults.

# Compensation and Positions



## FY 2024

Advertised Budget Plan



# Compensation and Positions

## Explanation of Schedules Personnel Services and Fringe Benefits

### Personnel Services Summary

Summarizes Personnel Services funding by major expense categories (regular salaries, extra compensation, fringe benefits, etc.) for the General Fund, General Fund Supported Funds, and Other Funds.

### Personnel Services by Agency

Displays Personnel Services funding, organized by fund, program area, and agency or fund.

### Summary of General Fund Employee Benefit Costs by Category

Provides a breakdown of General Fund expenditures for all employee benefits by individual category, including health insurance, dental insurance, life insurance, FICA (Social Security), unemployment, language proficiency pay, employee assistance program, and training.

### Distribution of Fringe Benefits by General Fund Agency

Combines Personnel Services, Operating Expenses, and Capital Equipment with Fringe Benefits expenditures for each General Fund agency to reflect a total cost per agency.

## Summary of Positions

### Regular Positions All Funds

Displays the number of General Fund positions by Program Area, the number of positions in the General Fund Supported Funds, and in Other Funds.

### Summary of Position Changes

Provides the total position count for all agencies and funds with funding appropriated by the Board of Supervisors. The change in the position count for each year is broken out into categories, including positions which have been "Abolished", were necessary to support "New Facilities", or required for "Other Changes", including workload increases. Also included is the number of positions that were added by the Board of Supervisors at other times during the fiscal year, i.e. "Other Reviews."

### Position Summaries

Details the position count and full-time equivalents (FTE) for the prior, current and upcoming fiscal year, including regular County positions, State positions, and County grant positions.

# FY 2024 ADVERTISED PERSONNEL SERVICES SUMMARY

(All Appropriated Funds excluding Schools Funds)

|  | FY 2022<br>Actual      | FY 2023<br>Adopted<br>Budget Plan | FY 2023<br>Revised<br>Budget Plan | FY 2024<br>Advertised<br>Budget Plan | Increase/<br>(Decrease)<br>Over Revised |
|--|------------------------|-----------------------------------|-----------------------------------|--------------------------------------|---|
| <b>Regular Positions</b>                           |                        |                                   |                                   |                                      |   |
| General Fund <sup>1</sup>                          | 10,792                 | 10,561                            | 10,591                            | 10,598                               | 7                                       |
| General Fund Supported                             | 1,741                  | 1,751                             | 1,750                             | 1,745                                | (5)                                     |
| Other Funds <sup>1</sup>                           | 1,064                  | 1,392                             | 1,393                             | 1,391                                | (2)                                     |
| <b>Total</b>                                       | <b>13,597</b>          | <b>13,704</b>                     | <b>13,734</b>                     | <b>13,734</b>                        | <b>0</b>                                |
| <b>Regular Salaries and Compensation Increases</b> |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$776,658,302          | \$960,657,911                     | \$955,617,555                     | \$1,009,058,144                      | \$53,440,589                            |
| General Fund Supported                             | 117,305,600            | 155,856,070                       | 155,556,070                       | 164,212,411                          | 8,656,341                               |
| Other Funds  | 70,124,847             | 114,700,873                       | 118,164,938                       | 121,702,555                          | 3,537,617                               |
| <b>Total</b>                                       | <b>\$964,088,749</b>   | <b>\$1,231,214,854</b>            | <b>\$1,229,338,563</b>            | <b>\$1,294,973,110</b>               | <b>\$65,634,547</b>                     |
| <b>Limited Term</b>                                |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$20,987,987           | \$25,055,454                      | \$25,396,866                      | \$26,505,838                         | \$1,108,972                             |
| General Fund Supported                             | 6,454,053              | 7,141,982                         | 7,141,982                         | 7,307,805                            | 165,823                                 |
| Other Funds  | 3,318,923              | 4,897,365                         | 4,878,450                         | 4,871,036                            | (7,414)                                 |
| <b>Total</b>                                       | <b>\$30,760,963</b>    | <b>\$37,094,801</b>               | <b>\$37,417,298</b>               | <b>\$38,684,679</b>                  | <b>\$1,267,381</b>                      |
| <b>Shift Differential</b>                          |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$3,726,076            | \$4,585,013                       | \$4,585,013                       | \$4,621,121                          | \$36,108                                |
| General Fund Supported                             | 443,606                | 901,788                           | 901,788                           | 901,788                              | 0                                       |
| Other Funds  | 74,983                 | 76,418                            | 76,418                            | 66,839                               | (9,579)                                 |
| <b>Total</b>                                       | <b>\$4,244,665</b>     | <b>\$5,563,219</b>                | <b>\$5,563,219</b>                | <b>\$5,589,748</b>                   | <b>\$26,529</b>                         |
| <b>Extra Compensation</b>                          |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$85,288,842           | \$62,932,646                      | \$60,926,934                      | \$65,519,992                         | \$4,593,058                             |
| General Fund Supported                             | 5,827,449              | 5,516,213                         | 5,516,213                         | 5,721,915                            | 205,702                                 |
| Other Funds  | 3,001,132              | 2,954,802                         | 3,014,068                         | 3,030,950                            | 16,882                                  |
| <b>Total</b>                                       | <b>\$94,117,423</b>    | <b>\$71,403,661</b>               | <b>\$69,457,215</b>               | <b>\$74,272,857</b>                  | <b>\$4,815,642</b>                      |
| <b>Position Turnover</b>                           |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$0                    | (\$67,113,162)                    | (\$63,018,634)                    | (\$69,501,467)                       | (\$6,482,833)                           |
| General Fund Supported                             | 0                      | (11,937,612)                      | (11,937,612)                      | (12,448,074)                         | (510,462)                               |
| Other Funds  | 0                      | (8,406,619)                       | (8,406,619)                       | (8,726,741)                          | (320,122)                               |
| <b>Total</b>                                       | <b>\$0</b>             | <b>(\$87,457,393)</b>             | <b>(\$83,362,865)</b>             | <b>(\$90,676,282)</b>                | <b>(\$7,313,417)</b>                    |
| <b>Total Salaries</b>                              |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$886,661,207          | \$986,117,862                     | \$983,507,734                     | \$1,036,203,628                      | \$52,695,894                            |
| General Fund Supported                             | 130,030,708            | 157,478,441                       | 157,178,441                       | 165,695,845                          | 8,517,404                               |
| Other Funds  | 76,519,885             | 114,222,839                       | 117,727,255                       | 120,944,639                          | 3,217,384                               |
| <b>Total</b>                                       | <b>\$1,093,211,800</b> | <b>\$1,257,819,142</b>            | <b>\$1,258,413,430</b>            | <b>\$1,322,844,112</b>               | <b>\$64,430,682</b>                     |
| <b>Fringe Benefits</b>                             |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$394,029,794          | \$437,837,616                     | \$438,480,837                     | \$476,474,417                        | \$37,993,580                            |
| General Fund Supported                             | 57,444,129             | 65,657,210                        | 65,657,210                        | 68,865,618                           | 3,208,408                               |
| Other Funds <sup>2</sup>                           | 217,021,520            | 237,138,430                       | 270,833,358                       | 248,278,507                          | (22,554,851)                            |
| <b>Total</b>                                       | <b>\$668,495,443</b>   | <b>\$740,633,256</b>              | <b>\$774,971,405</b>              | <b>\$793,618,542</b>                 | <b>\$18,647,137</b>                     |
| <b>Total Costs of Personnel Services</b>           |                        |                                   |                                   |                                      |   |
| General Fund                                       | \$1,280,691,001        | \$1,423,955,478                   | \$1,421,988,571                   | \$1,512,678,045                      | \$90,689,474                            |
| General Fund Supported                             | 187,474,837            | 223,135,651                       | 222,835,651                       | 234,561,463                          | 11,725,812                              |
| Other Funds  | 293,541,405            | 351,361,269                       | 388,560,613                       | 369,223,146                          | (19,337,467)                            |
| <b>Total</b>                                       | <b>\$1,761,707,243</b> | <b>\$1,998,452,398</b>            | <b>\$2,033,384,835</b>            | <b>\$2,116,462,654</b>               | <b>\$83,077,819</b>                     |

<sup>1</sup> A total of 304 baseline positions were realigned from General Fund to Other Funds in FY 2023 as a result of Land Development Services realignments from General Fund to the newly established Fund 40200, Land Development Services.

<sup>2</sup> It should be noted that the Other Funds amount for fringe benefits includes payments made for claims and administrative expenses for the County's self-insured health insurance plans in Fund 60040, Health Benefits. These expenses total \$195,183,081 for the FY 2024 Advertised Budget Plan. Fringe benefit expenses for the General Fund, General Fund Supported Funds, and all Other Funds include employer contributions made to the Health Benefits Fund to support the \$195.2 million for claims and administrative expenses. Thus, this amount should be excluded when determining countywide Fringe Benefit expenditures.

## FY 2024 ADVERTISED PERSONNEL SERVICES BY AGENCY

| # / Agency Title  | Regular Compensation | Fringe Benefits | New Positions    | Compensation Increases | Limited Term       | Shift Differential | Extra Compensation  | Turnover              | Personnel Services   |
|---|----------------------|-----------------|------------------|------------------------|--------------------|--------------------|---------------------|-----------------------|----------------------|
| <b>GENERAL FUND AGENCIES</b>                                    |                      |                 |                  |                        |                    |                    |                     |                       |                      |
| <b>Legislative-Executive Functions / Central Services</b>       |                      |                 |                  |                        |                    |                    |                     |                       |                      |
| 01 Board of Supervisors   | \$6,589,697          | \$0             | \$0              | \$275,467              | \$0                | \$0                | \$0                 | (\$62,409)            | \$6,802,755          |
| 02 Office of the County Executive                               | 7,462,264            | 0               | 343,969          | 453,175                | 57,957             | 0                  | 0                   | (374,214)             | 7,943,151            |
| 03 Department of Clerk Services                                 | 1,271,300            | 0               | 0                | 78,482                 | 342,944            | 0                  | 22,650              | 0                     | 1,715,376            |
| 06 Department of Finance  | 5,814,836            | 0               | 0                | 244,878                | 307,872            | 0                  | 0                   | (700,496)             | 5,667,090            |
| 11 Department of Human Resources                                | 8,720,967            | 0               | 0                | 473,341                | 115,215            | 0                  | 19,016              | (387,904)             | 8,940,635            |
| 12 Department of Procurement and Material Management            | 7,431,571            | 0               | 0                | 343,893                | 89,030             | 0                  | 7,513               | (494,055)             | 7,377,952            |
| 13 Office of Public Affairs                                     | 2,561,360            | 0               | 0                | 168,569                | 198,133            | 0                  | 0                   | (125,542)             | 2,802,520            |
| 15 Office of Elections  | 2,649,233            | 0               | 149,699          | 97,223                 | 2,850,645          | 0                  | 356,726             | (114,027)             | 5,989,499            |
| 17 Office of the County Attorney                                | 9,374,391            | 0               | 0                | 343,133                | 0                  | 0                  | 0                   | (555,554)             | 9,161,970            |
| 20 Department of Management and Budget                          | 7,253,916            | 0               | 0                | 524,715                | 0                  | 0                  | 0                   | (548,511)             | 7,230,120            |
| 37 Office of the Financial and Program Auditor                  | 406,268              | 0               | 0                | 21,238                 | 0                  | 0                  | 0                   | 0                     | 427,506              |
| 41 Civil Service Commission                                     | 393,707              | 0               | 0                | 31,986                 | 34,387             | 0                  | 0                   | 0                     | 460,080              |
| 42 Office of the Independent Police Auditor                     | 315,301              | 0               | 0                | 10,682                 | 0                  | 0                  | 0                   | 0                     | 325,983              |
| 43 Office of the Police Civilian Review Panel                   | 200,871              | 0               | 0                | 14,649                 | 0                  | 0                  | 0                   | 0                     | 215,520              |
| 57 Department of Tax Administration                             | 26,062,457           | 0               | 0                | 1,045,849              | 221,297            | 0                  | 246,350             | (2,514,062)           | 25,061,891           |
| 70 Department of Information Technology                         | 30,257,664           | 0               | 0                | 2,131,994              | 126,783            | 0                  | 36,540              | (2,143,928)           | 30,409,053           |
| <b>Total Legislative-Executive Functions / Central Services</b> | <b>\$116,765,803</b> | <b>\$0</b>      | <b>\$493,668</b> | <b>\$6,259,274</b>     | <b>\$4,344,263</b> | <b>\$0</b>         | <b>\$688,795</b>    | <b>(\$8,020,702)</b>  | <b>\$120,531,101</b> |
| <b>Judicial Administration</b>                                  |                      |                 |                  |                        |                    |                    |                     |                       |                      |
| 80 Circuit Court and Records                                    | \$12,108,942         | \$0             | \$72,562         | \$569,809              | \$167,937          | \$0                | \$98,780            | (\$1,236,368)         | \$11,781,662         |
| 82 Office of the Commonwealth's Attorney                        | 8,512,938            | 0               | 0                | 320,659                | 0                  | 0                  | 0                   | (451,644)             | 8,381,953            |
| 85 General District Court                                       | 4,731,981            | 0               | 247,008          | 220,736                | 51,183             | 14,271             | 11,978              | (85,358)              | 5,191,799            |
| 91 Office of the Sheriff  | 17,794,525           | 0               | 0                | 810,260                | 0                  | 6,500              | 1,865,534           | (1,739,433)           | 18,737,386           |
| <b>Total Judicial Administration</b>                            | <b>\$43,148,386</b>  | <b>\$0</b>      | <b>\$319,570</b> | <b>\$1,921,464</b>     | <b>\$219,120</b>   | <b>\$20,771</b>    | <b>\$1,976,292</b>  | <b>(\$3,512,803)</b>  | <b>\$44,092,800</b>  |
| <b>Public Safety</b>  |                      |                 |                  |                        |                    |                    |                     |                       |                      |
| 04 Department of Cable and Consumer Services                    | \$853,314            | \$0             | \$0              | \$32,642               | \$0                | \$0                | \$0                 | (\$176,511)           | \$709,445            |
| 81 Juvenile and Domestic Relations District Court               | 25,234,559           | 0               | 0                | 996,658                | 854,093            | 159,109            | 452,703             | (2,636,258)           | 25,060,864           |
| 90 Police Department  | 178,005,785          | 0               | 402,952          | 8,044,229              | 461,506            | 1,609,582          | 28,741,831          | (8,120,820)           | 209,145,065          |
| 91 Office of the Sheriff  | 48,994,222           | 0               | 0                | 2,204,829              | 0                  | 470,699            | 4,449,684           | (6,323,457)           | 49,795,977           |
| 92 Fire and Rescue Department                                   | 187,190,827          | 0               | 0                | 8,230,108              | 548,066            | 2,211,959          | 26,277,544          | (12,641,761)          | 211,816,743          |
| 93 Department of Emergency Management and Security              | 2,448,674            | 0               | 52,617           | 131,206                | 0                  | 0                  | 0                   | (18,827)              | 2,613,670            |
| 96 Department of Animal Sheltering                              | 4,383,548            | 0               | 0                | 159,847                | 45,655             | 0                  | 87,107              | (416,945)             | 4,259,212            |
| 97 Department of Code Compliance                                | 4,487,506            | 0               | 0                | 235,841                | 253,833            | 0                  | 205,902             | (416,850)             | 4,766,232            |
| <b>Total Public Safety</b>                                      | <b>\$451,598,435</b> | <b>\$0</b>      | <b>\$455,569</b> | <b>\$20,035,360</b>    | <b>\$2,163,153</b> | <b>\$4,451,349</b> | <b>\$60,214,771</b> | <b>(\$30,751,429)</b> | <b>\$508,167,208</b> |
| <b>Public Works</b>   |                      |                 |                  |                        |                    |                    |                     |                       |                      |
| 08 Facilities Management Department                             | \$16,460,249         | \$0             | \$0              | \$695,933              | \$106,582          | \$4,200            | \$692,820           | (\$1,224,214)         | \$16,735,570         |
| 25 Business Planning and Support                                | 1,112,544            | 0               | 0                | 60,791                 | 0                  | 0                  | 0                   | (15,107)              | 1,158,228            |
| 26 Office of Capital Facilities                                 | 17,376,701           | 0               | 0                | 609,165                | 559                | 0                  | 0                   | (308,143)             | 17,678,282           |
| <b>Total Public Works</b>                                       | <b>\$34,949,494</b>  | <b>\$0</b>      | <b>\$0</b>       | <b>\$1,365,889</b>     | <b>\$107,141</b>   | <b>\$4,200</b>     | <b>\$692,820</b>    | <b>(\$1,547,464)</b>  | <b>\$35,572,080</b>  |

## FY 2024 ADVERTISED PERSONNEL SERVICES BY AGENCY

| # / Agency Title                                     | Regular Compensation | Fringe Benefits      | New Positions      | Compensation Increases | Limited Term        | Shift Differential | Extra Compensation  | Turnover              | Personnel Services     |
|--|----------------------|----------------------|--------------------|------------------------|---------------------|--------------------|---------------------|-----------------------|------------------------|
| <b>Health and Welfare</b>                            |                      |                      |                    |                        |                     |                    |                     |                       |                        |
| 67 Department of Family Services                     | \$85,177,269         | \$0                  | \$0                | \$4,398,685            | \$1,505,192         | \$0                | \$913,451           | (\$8,005,390)         | \$83,989,207           |
| 71 Health Department                                 | 64,396,777           | 0                    | 0                  | 2,864,742              | 1,334,259           | 0                  | 0                   | (2,918,909)           | 65,676,869             |
| 79 Department of Neighborhood and Community Services | 66,852,354           | 0                    | 107,395            | 3,185,407              | 11,688,871          | 15,982             | 373,108             | (6,393,957)           | 75,829,160             |
| <b>Total Health and Welfare</b>                      | <b>\$216,426,400</b> | <b>\$0</b>           | <b>\$107,395</b>   | <b>\$10,448,834</b>    | <b>\$14,528,322</b> | <b>\$15,982</b>    | <b>\$1,286,559</b>  | <b>(\$17,318,256)</b> | <b>\$225,495,236</b>   |
| <b>Parks and Libraries</b>                           |                      |                      |                    |                        |                     |                    |                     |                       |                        |
| 51 Fairfax County Park Authority                     | \$27,968,388         | \$0                  | \$0                | \$1,475,343            | \$3,058,459         | \$10,762           | \$133,710           | (\$3,104,593)         | \$29,542,069           |
| 52 Fairfax County Public Library                     | 26,298,163           | 0                    | 0                  | 1,087,836              | 1,661,794           | 118,057            | 456,235             | (2,416,709)           | 27,205,376             |
| <b>Total Parks and Libraries</b>                     | <b>\$54,266,551</b>  | <b>\$0</b>           | <b>\$0</b>         | <b>\$2,563,179</b>     | <b>\$4,720,253</b>  | <b>\$128,819</b>   | <b>\$589,945</b>    | <b>(\$5,521,302)</b>  | <b>\$56,747,445</b>    |
| <b>Community Development</b>                         |                      |                      |                    |                        |                     |                    |                     |                       |                        |
| 16 Economic Development Authority                    | \$4,617,367          | \$0                  | \$0                | \$194,506              | \$27,278            | \$0                | \$9,899             | (\$316,815)           | \$4,532,235            |
| 30 Department of Economic Initiatives                | 1,702,163            | 0                    | 154,004            | 109,496                | 68,295              | 0                  | 0                   | (28,634)              | 2,005,324              |
| 35 Department of Planning and Development            | 15,366,414           | 0                    | 0                  | 767,503                | 42,414              | 0                  | 0                   | (1,295,106)           | 14,881,225             |
| 38 Department of Housing and Community Development   | 9,116,160            | 0                    | 105,773            | 439,294                | 285,599             | 0                  | 60,911              | (489,723)             | 9,518,014              |
| 39 Office of Human Rights and Equity Programs        | 2,017,242            | 0                    | 0                  | 88,125                 | 0                   | 0                  | 0                   | (168,405)             | 1,936,962              |
| 40 Department of Transportation                      | 12,541,987           | 0                    | 0                  | 712,839                | 0                   | 0                  | 0                   | (530,828)             | 12,723,998             |
| <b>Total Community Development</b>                   | <b>\$45,361,333</b>  | <b>\$0</b>           | <b>\$259,777</b>   | <b>\$2,311,763</b>     | <b>\$423,586</b>    | <b>\$0</b>         | <b>\$70,810</b>     | <b>(\$2,829,511)</b>  | <b>\$45,597,758</b>    |
| <b>Nondepartmental</b>                               |                      |                      |                    |                        |                     |                    |                     |                       |                        |
| 89 Employee Benefits                                 | \$0                  | \$476,474,417        | \$0                | \$0                    | \$0                 | \$0                | \$0                 | \$0                   | \$476,474,417          |
| <b>Total Nondepartmental</b>                         | <b>\$0</b>           | <b>\$476,474,417</b> | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>            | <b>\$476,474,417</b>   |
| <b>Total General Fund</b>                            | <b>\$962,516,402</b> | <b>\$476,474,417</b> | <b>\$1,635,979</b> | <b>\$44,905,763</b>    | <b>\$26,505,838</b> | <b>\$4,621,121</b> | <b>\$65,519,992</b> | <b>(\$69,501,467)</b> | <b>\$1,512,678,045</b> |
| <b>GENERAL FUND SUPPORTED FUNDS</b>                  |                      |                      |                    |                        |                     |                    |                     |                       |                        |
| 40040 Fairfax-Falls Church Community Services Board  | \$101,373,795        | \$44,558,323         | \$0                | \$4,532,962            | \$6,674,725         | \$589,882          | \$1,230,287         | (\$8,619,979)         | \$150,339,995          |
| 40045 Early Childhood Birth to 5                     | 4,425,296            | 2,131,414            | 0                  | 191,068                | 546,149             | 0                  | 4,978               | (474,891)             | 6,824,014              |
| 40090 E-911  | 21,586,541           | 10,621,295           | 0                  | 1,228,426              | 0                   | 148,400            | 4,088,094           | (1,094,669)           | 36,578,087             |
| 60000 County Insurance                               | 1,428,426            | 555,206              | 0                  | 49,040                 | 0                   | 0                  | 0                   | (117,958)             | 1,914,714              |
| 60010 Department of Vehicle Services                 | 18,474,790           | 7,721,314            | 0                  | 1,627,588              | 0                   | 138,020            | 282,725             | (1,660,693)           | 26,583,744             |
| 60020 Document Services                              | 1,490,533            | 733,449              | 0                  | 67,457                 | 9,678               | 7,463              | 39,644              | (27,844)              | 2,320,380              |
| 60030 Technology Infrastructure Services             | 7,068,858            | 2,544,617            | 0                  | 667,631                | 77,253              | 18,023             | 76,187              | (452,040)             | 10,000,529             |
| <b>Total General Fund Supported Funds</b>            | <b>\$155,848,239</b> | <b>\$68,865,618</b>  | <b>\$0</b>         | <b>\$8,364,172</b>     | <b>\$7,307,805</b>  | <b>\$901,788</b>   | <b>\$5,721,915</b>  | <b>(\$12,448,074)</b> | <b>\$234,561,463</b>   |



## FY 2024 ADVERTISED PERSONNEL SERVICES BY AGENCY

| # / Agency Title                                  | Regular Compensation   | Fringe Benefits      | New Positions      | Compensation Increases | Limited Term        | Shift Differential | Extra Compensation  | Turnover              | Personnel Services     |
|---|------------------------|----------------------|--------------------|------------------------|---------------------|--------------------|---------------------|-----------------------|------------------------|
| <b>OTHER FUNDS</b>                                |                        |                      |                    |                        |                     |                    |                     |                       |                        |
| 40010 County and Regional Transportation Projects | \$4,814,827            | \$2,203,161          | \$0                | \$263,447              | \$0                 | \$0                | \$0                 | \$0                   | \$7,281,435            |
| 40030 Cable Communications                        | 4,062,868              | 2,178,998            | 0                  | 327,014                | 358,738             | 0                  | 91,954              | (114,632)             | 6,904,940              |
| 40050 Reston Community Center                     | 3,379,140              | 1,946,234            | 0                  | 183,585                | 1,324,637           | 13,076             | 39,143              | (24,518)              | 6,861,297              |
| 40060 McLean Community Center                     | 2,164,179              | 1,249,266            | 0                  | 99,231                 | 559,146             | 2,774              | 17,146              | 0                     | 4,091,742              |
| 40070 Burgundy Village Community Center           | 0                      | 1,548                | 0                  | 0                      | 20,903              | 0                  | 0                   | 0                     | 22,451                 |
| 40080 Integrated Pest Management Program          | 1,105,409              | 622,788              | 0                  | 45,561                 | 428,605             | 0                  | 12,458              | 0                     | 2,214,821              |
| 40100 Stormwater Services                         | 17,217,194             | 7,810,790            | 0                  | 1,089,821              | 474,387             | 0                  | 204,248             | (776,890)             | 26,019,550             |
| 40130 Leaf Collection                             | 229,918                | 85,388               | 0                  | 6,778                  | 105,133             | 0                  | 0                   | 0                     | 427,217                |
| 40140 Refuse Collection and Recycling Operations  | 6,129,123              | 3,299,182            | 0                  | 395,973                | 353,718             | 0                  | 640,468             | (332,634)             | 10,485,830             |
| 40150 Refuse Disposal                             | 9,230,094              | 5,121,846            | 0                  | 527,156                | 142,780             | 0                  | 763,660             | (197,946)             | 15,587,590             |
| 40170 I-95 Refuse Disposal                        | 2,999,241              | 1,603,286            | 0                  | 171,675                | 861                 | 0                  | 156,355             | (83,477)              | 4,847,941              |
| 40200 Land Development Services                   | 33,032,214             | 12,895,813           | 0                  | 1,393,344              | 638,505             | 0                  | 371,317             | (6,252,875)           | 42,078,318             |
| 50800 Community Development Block Grant           | 1,215,459              | 628,399              | 0                  | 0                      | 0                   | 0                  | 0                   | 0                     | 1,843,858              |
| 50810 HOME Investment Partnerships Grant          | 154,477                | 92,646               | 0                  | 0                      | 0                   | 0                  | 0                   | 0                     | 247,123                |
| 60040 Health Benefits <sup>1</sup>                | 251,000                | 195,331,081          | 0                  | 0                      | 105,000             | 0                  | 0                   | 0                     | 195,687,081            |
| 69010 Sewer Operation and Maintenance             | 25,678,029             | 11,549,735           | 0                  | 1,860,906              | 275,843             | 50,989             | 734,201             | (943,769)             | 39,205,934             |
| 73000 Employees' Retirement Trust                 | 2,307,897              | 1,134,953            | 0                  | 96,651                 | 64,299              | 0                  | 0                   | 0                     | 3,603,800              |
| 73010 Uniformed Employees Retirement Trust        | 594,856                | 245,684              | 0                  | 22,695                 | 10,588              | 0                  | 0                   | 0                     | 873,823                |
| 73020 Police Retirement Trust                     | 520,357                | 243,823              | 0                  | 21,224                 | 7,893               | 0                  | 0                   | 0                     | 793,297                |
| 73030 OPEB Trust                                  | 107,404                | 33,886               | 0                  | 3,808                  | 0                   | 0                  | 0                   | 0                     | 145,098                |
| <b>Total Other Funds</b>                          | <b>\$115,193,686</b>   | <b>\$248,278,507</b> | <b>\$0</b>         | <b>\$6,508,869</b>     | <b>\$4,871,036</b>  | <b>\$66,839</b>    | <b>\$3,030,950</b>  | <b>(\$8,726,741)</b>  | <b>\$369,223,146</b>   |
| <b>Total All Funds</b>                            | <b>\$1,233,558,327</b> | <b>\$793,618,542</b> | <b>\$1,635,979</b> | <b>\$59,778,804</b>    | <b>\$38,684,679</b> | <b>\$5,589,748</b> | <b>\$74,272,857</b> | <b>(\$90,676,282)</b> | <b>\$2,116,462,654</b> |

<sup>1</sup> It should be noted that the fringe benefit amount listed for Fund 60040, Health Benefits, includes payments made for claims and administrative expenses for the County's self-insured health insurance plans. These expenses total \$195,183,081 for the [FY 2024 Advertised Budget Plan](#). Fringe benefit expenditures for all funds include employer contributions made to the Health Benefits Fund, and these contributions support the \$195.2 million paid in claims and administrative expenses. Thus, this amount should be excluded when determining countywide Fringe Benefit expenditures.

## FY 2024 ADVERTISED SUMMARY OF GENERAL FUND EMPLOYEE BENEFIT COSTS BY CATEGORY

This schedule summarizes total General Fund Employee Benefit costs, including certain benefit costs and associated reimbursements for employees of General Fund agencies that are expended in the General Fund and reimbursed by capital projects.

| BENEFIT CATEGORY                            | FY 2022 Actual       | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | Increase/ (Decrease) Over Revised | % Increase/ (Decrease) Over Revised |
|---|----------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|-------------------------------------|
| <b>FRINGE BENEFITS</b>                      |                      |                             |                             |                                |                                   |                                     |
| Group Health Insurance                      | \$98,306,412         | \$110,012,505               | \$110,164,263               | \$114,736,062                  | \$4,571,799                       | 4.1%                                |
| Dental Insurance                            | 4,058,100            | 4,181,892                   | 4,187,847                   | 4,196,470                      | 8,623                             | 0.2%                                |
| Group Life Insurance                        | 1,310,659            | 1,308,971                   | 1,310,652                   | 1,805,164                      | 494,512                           | 37.7%                               |
| FICA  | 53,962,807           | 62,422,131                  | 62,502,511                  | 61,623,264                     | (879,247)                         | (1.4%)                              |
| Employees' Retirement                       | 119,773,949          | 128,862,022                 | 129,165,469                 | 139,556,432                    | 10,390,963                        | 8.0%                                |
| Uniformed Retirement                        | 63,039,929           | 70,431,391                  | 70,431,391                  | 87,213,734                     | 16,782,343                        | 23.8%                               |
| Police Retirement                           | 53,662,435           | 59,242,119                  | 59,242,119                  | 66,950,132                     | 7,708,013                         | 13.0%                               |
| Virginia Retirement System                  | 272,690              | 309,005                     | 309,005                     | 266,291                        | (42,714)                          | (13.8%)                             |
| Line of Duty                                | 1,776,319            | 2,054,024                   | 2,054,024                   | 1,961,588                      | (92,436)                          | (4.5%)                              |
| Flexible Spending Accounts                  | 107,956              | 88,067                      | 88,067                      | 86,152                         | (1,915)                           | (2.2%)                              |
| Unemployment Compensation                   | 241,526              | 123,513                     | 123,513                     | 125,420                        | 1,907                             | 1.5%                                |
| Capital Project Reimbursements              | (3,112,763)          | (1,872,424)                 | (1,872,424)                 | (2,835,000)                    | (962,576)                         | 51.4%                               |
| Employee Assistance Program                 | 291,347              | 314,400                     | 314,400                     | 328,708                        | 14,308                            | 4.6%                                |
| Tuition Reimbursement                       | 338,428              | 360,000                     | 460,000                     | 460,000                        | 0                                 | 0.0%                                |
| <b>Total General Fund Fringe Benefits</b>   | <b>\$394,029,794</b> | <b>\$437,837,616</b>        | <b>\$438,480,837</b>        | <b>\$476,474,417</b>           | <b>\$37,993,580</b>               | <b>8.7%</b>                         |
| <b>OPERATING EXPENSES</b>                   |                      |                             |                             |                                |                                   |                                     |
| Employee Awards Program                     | \$0                  | \$215,000                   | \$215,000                   | \$215,000                      | \$0                               | 0.0%                                |
| Employee Development Initiatives            | 573,820              | 1,122,850                   | 1,122,850                   | 1,122,850                      | 0                                 | 0.0%                                |
| <b>Total Operating Expenses</b>             | <b>\$573,820</b>     | <b>\$1,337,850</b>          | <b>\$1,337,850</b>          | <b>\$1,337,850</b>             | <b>\$0</b>                        | <b>0.0%</b>                         |
| <b>TOTAL GENERAL FUND EMPLOYEE BENEFITS</b> | <b>\$394,603,614</b> | <b>\$439,175,466</b>        | <b>\$439,818,687</b>        | <b>\$477,812,267</b>           | <b>\$37,993,580</b>               | <b>8.6%</b>                         |

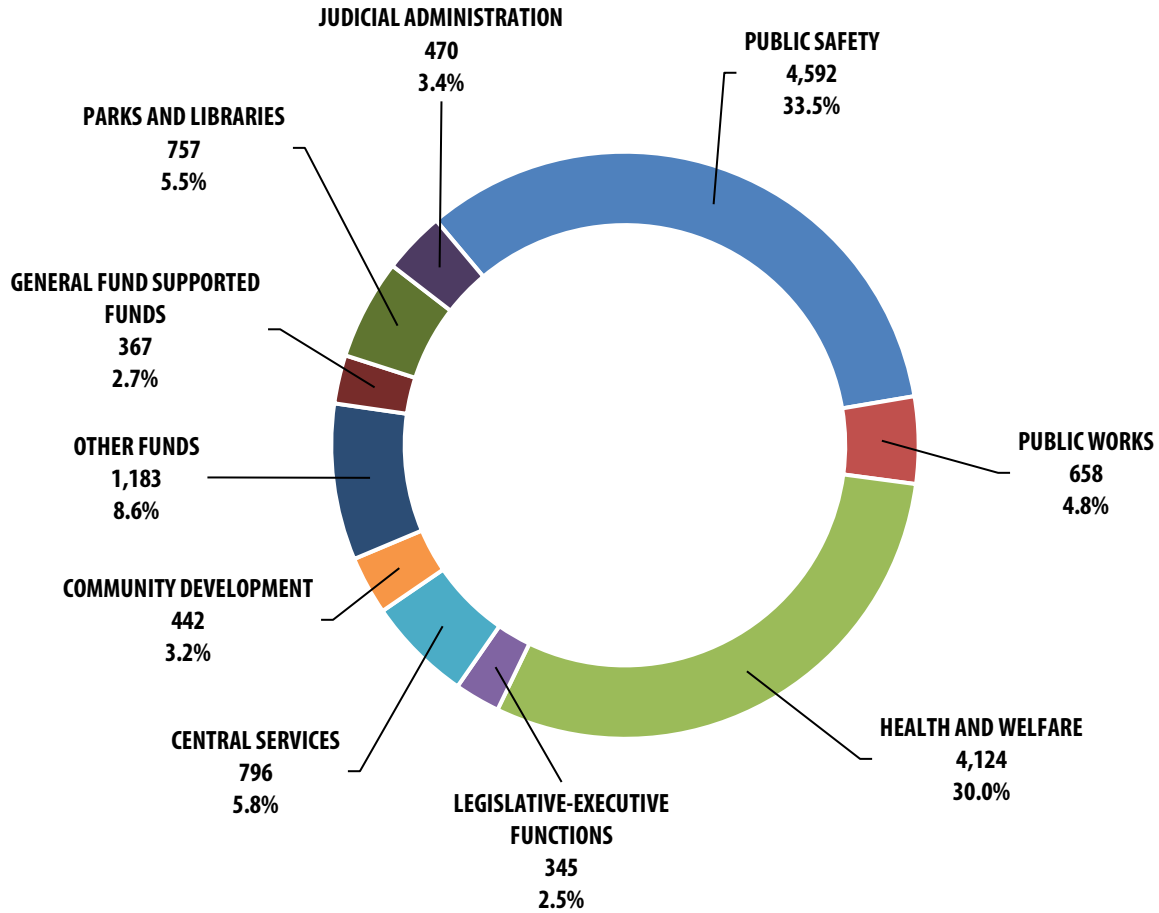
## FY 2024 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY

| #   | Agency  | Personnel Services   | Fringe Benefits      | Operating Expenses  | Recovered Costs       | Capital Equipment | Total Cost           |
|---|---|----------------------|----------------------|---------------------|-----------------------|-------------------|----------------------|
| <b>Legislative-Executive Functions / Central Services</b> |   |                      |                      |                     |                       |                   |                      |
| 01  | Board of Supervisors  | \$6,802,755          | \$3,128,090          | \$483,050           | \$0                   | \$0               | \$10,413,895         |
| 02  | Office of the County Executive                                  | 7,943,151            | 3,652,475            | 1,187,597           | 0                     | 0                 | 12,783,223           |
| 03  | Department of Clerk Services                                    | 1,715,376            | 788,776              | 364,889             | 0                     | 0                 | 2,869,041            |
| 06  | Department of Finance   | 5,667,090            | 2,605,881            | 4,847,663           | (751,697)             | 0                 | 12,368,937           |
| 11  | Department of Human Resources                                   | 8,940,635            | 4,111,145            | 1,812,604           | 0                     | 0                 | 14,864,384           |
| 12  | Department of Procurement and Material Management               | 7,377,952            | 3,392,582            | 1,860,395           | (288,803)             | 0                 | 12,342,126           |
| 13  | Office of Public Affairs  | 2,802,520            | 1,288,674            | 264,062             | (239,882)             | 0                 | 4,115,374            |
| 15  | Office of Elections   | 5,989,499            | 2,754,133            | 2,758,137           | 0                     | 0                 | 11,501,769           |
| 17  | Office of the County Attorney                                   | 9,161,970            | 4,212,921            | 614,011             | (466,522)             | 0                 | 13,522,380           |
| 20  | Department of Management and Budget                             | 7,230,120            | 3,324,604            | 540,985             | 0                     | 0                 | 11,095,709           |
| 37  | Office of the Financial and Program Auditor                     | 427,506              | 196,579              | 32,166              | 0                     | 0                 | 656,251              |
| 41  | Civil Service Commission  | 460,080              | 211,557              | 66,186              | 0                     | 0                 | 737,823              |
| 42  | Office of Independent Police Auditor                            | 325,983              | 149,896              | 32,675              | 0                     | 0                 | 508,554              |
| 43  | Office of the Police Civilian Review Panel                      | 215,520              | 99,102               | 50,000              | 0                     | 0                 | 364,622              |
| 57  | Department of Tax Administration                                | 25,061,891           | 11,524,134           | 6,431,493           | 0                     | 0                 | 43,017,518           |
| 70  | Department of Information Technology                            | 30,409,053           | 13,982,904           | 12,494,048          | 0                     | 0                 | 56,886,005           |
|   | <b>Total Legislative-Executive Functions / Central Services</b> | <b>\$120,531,101</b> | <b>\$55,423,453</b>  | <b>\$33,839,961</b> | <b>(\$1,746,904)</b>  | <b>\$0</b>        | <b>\$208,047,611</b> |
| <b>Judicial Administration</b>                            |   |                      |                      |                     |                       |                   |                      |
| 80  | Circuit Court and Records                                       | \$11,781,662         | \$5,417,526          | \$2,248,857         | \$0                   | \$0               | \$19,448,045         |
| 82  | Office of the Commonwealth's Attorney                           | 8,381,953            | 3,854,248            | 380,734             | 0                     | 0                 | 12,616,935           |
| 85  | General District Court  | 5,191,799            | 2,387,329            | 922,559             | 0                     | 0                 | 8,501,687            |
| 91  | Office of the Sheriff   | 18,737,386           | 8,615,956            | 4,224,188           | 0                     | 0                 | 31,577,530           |
|   | <b>Total Judicial Administration</b>                            | <b>\$44,092,800</b>  | <b>\$20,275,059</b>  | <b>\$7,776,338</b>  | <b>\$0</b>            | <b>\$0</b>        | <b>\$72,144,197</b>  |
| <b>Public Safety</b>                                      |   |                      |                      |                     |                       |                   |                      |
| 04  | Department of Cable and Consumer Services                       | \$709,445            | \$326,222            | \$176,363           | \$0                   | \$0               | \$1,212,030          |
| 81  | Juvenile and Domestic Relations District Court                  | 25,060,864           | 11,523,662           | 3,599,289           | 0                     | 0                 | 40,183,815           |
| 90  | Police Department   | 209,145,065          | 96,170,555           | 36,585,465          | (697,406)             | 381,600           | 341,585,279          |
| 91  | Office of the Sheriff   | 49,795,977           | 22,897,535           | 5,627,112           | 0                     | 0                 | 78,320,624           |
| 92  | Fire and Rescue Department                                      | 211,816,743          | 97,399,060           | 32,957,234          | 0                     | 0                 | 342,173,037          |
| 93  | Department of Emergency Management and Security                 | 2,613,670            | 1,201,836            | 5,781,465           | 0                     | 0                 | 9,596,971            |
| 96  | Department of Animal Sheltering                                 | 4,259,212            | 1,958,501            | 1,262,268           | 0                     | 0                 | 7,479,981            |
| 97  | Department of Code Compliance                                   | 4,766,232            | 2,191,642            | 549,152             | 0                     | 0                 | 7,507,026            |
|   | <b>Total Public Safety</b>                                      | <b>\$508,167,208</b> | <b>\$233,669,013</b> | <b>\$86,538,348</b> | <b>(\$697,406)</b>    | <b>\$381,600</b>  | <b>\$828,058,763</b> |
| <b>Public Works</b>                                       |   |                      |                      |                     |                       |                   |                      |
| 08  | Facilities Management Department                                | \$16,735,570         | \$7,695,467          | \$55,943,491        | (\$6,129,773)         | \$0               | \$74,244,755         |
| 25  | Business Planning and Support                                   | 1,158,228            | 532,585              | 363,588             | (200,000)             | 0                 | 1,854,401            |
| 26  | Office of Capital Facilities                                    | 17,678,282           | 8,128,952            | 10,387,967          | (10,031,860)          | 0                 | 26,163,341           |
| 87  | Unclassified Administrative Expenses                            | 0                    | 0                    | 0                   | 0                     | 0                 | 0                    |
|   | <b>Total Public Works</b>                                       | <b>\$35,572,080</b>  | <b>\$16,357,004</b>  | <b>\$66,695,046</b> | <b>(\$16,361,633)</b> | <b>\$0</b>        | <b>\$102,262,497</b> |

**FY 2024 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS  
BY GENERAL FUND AGENCY**

| #                                       | Agency  | Personnel Services     | Fringe Benefits      | Operating Expenses   | Recovered Costs       | Capital Equipment | Total Cost             |
|---|---|------------------------|----------------------|----------------------|-----------------------|-------------------|------------------------|
| <b>Health and Welfare</b>               |   |                        |                      |                      |                       |                   |                        |
| 67                                      | Department of Family Services                     | \$83,989,207           | \$38,620,506         | \$82,613,354         | (\$534,749)           | \$0               | \$204,688,318          |
| 71                                      | Health Department                                 | 65,676,869             | 30,199,998           | 20,561,968           | 0                     | 0                 | 116,438,835            |
| 79                                      | Department of Neighborhood and Community Services | 75,829,160             | 34,868,296           | 39,217,338           | (11,292,952)          | 0                 | 138,621,842            |
|   | <b>Total Health and Welfare</b>                   | <b>\$225,495,236</b>   | <b>\$103,688,800</b> | <b>\$142,392,660</b> | <b>(\$11,827,701)</b> | <b>\$0</b>        | <b>\$459,748,995</b>   |
| <b>Parks and Libraries</b>              |   |                        |                      |                      |                       |                   |                        |
| 51                                      | Fairfax County Park Authority                     | \$29,542,069           | \$13,584,241         | \$7,169,545          | (\$3,876,161)         | \$250,000         | \$46,669,694           |
| 52                                      | Fairfax County Public Library                     | 27,205,376             | 12,509,767           | 5,848,825            | 0                     | 0                 | 45,563,968             |
|   | <b>Total Parks and Libraries</b>                  | <b>\$56,747,445</b>    | <b>\$26,094,008</b>  | <b>\$13,018,370</b>  | <b>(\$3,876,161)</b>  | <b>\$250,000</b>  | <b>\$92,233,662</b>    |
| <b>Community Development</b>            |   |                        |                      |                      |                       |                   |                        |
| 16                                      | Economic Development Authority                    | \$4,532,235            | \$2,084,044          | \$4,830,141          | \$0                   | \$0               | \$11,446,420           |
| 30                                      | Department of Economic Initiatives                | 2,005,324              | 922,102              | 232,571              | 0                     | 0                 | 3,159,997              |
| 35                                      | Department of Planning and Development            | 14,881,225             | 6,842,789            | 990,359              | 0                     | 0                 | 22,714,373             |
| 38                                      | Department of Housing and Community Development   | 9,518,014              | 4,376,640            | 24,627,616           | (378,598)             | 0                 | 38,143,672             |
| 39                                      | Office of Human Rights and Equity Programs        | 1,936,962              | 890,667              | 119,995              | 0                     | 0                 | 2,947,624              |
| 40                                      | Department of Transportation                      | 12,723,998             | 5,850,838            | 901,081              | (2,162,601)           | 0                 | 17,313,316             |
|   | <b>Total Community Development</b>                | <b>\$45,597,758</b>    | <b>\$20,967,080</b>  | <b>\$31,701,763</b>  | <b>(\$2,541,199)</b>  | <b>\$0</b>        | <b>\$95,725,402</b>    |
| <b>Non-Departmental</b>                 |   |                        |                      |                      |                       |                   |                        |
| 87                                      | Unclassified Administrative Expenses              | \$0                    | \$0                  | \$0                  | \$0                   | \$0               | \$0                    |
| 89                                      | Employee Benefits                                 | 0                      | 0                    | 1,337,850            | 0                     | 0                 | 1,337,850              |
|   | <b>Total Non-Departmental</b>                     | <b>\$0</b>             | <b>\$0</b>           | <b>\$1,337,850</b>   | <b>\$0</b>            | <b>\$0</b>        | <b>\$1,337,850</b>     |
| <b>GENERAL FUND DIRECT EXPENDITURES</b> |   | <b>\$1,036,203,628</b> | <b>\$476,474,417</b> | <b>\$383,300,336</b> | <b>(\$37,051,004)</b> | <b>\$631,600</b>  | <b>\$1,859,558,977</b> |

## FY 2024 REGULAR POSITIONS ALL FUNDS



**TOTAL REGULAR POSITIONS = 13,734**

General Fund Program Areas include: General Fund agencies and Fund 40040, Fairfax-Falls Church Community Services Board, in Health and Welfare, Fund 40045, Early Childhood Birth to 5, in Health and Welfare, Fund 40090, E-911, in Public Safety, and Fund 40100, Stormwater Services, in Public Works.

General Fund Supported Funds include: Fund 40330, Elderly Housing Programs; Fund 60000, County Insurance; Fund 60010, Department of Vehicle Services; Fund 60020, Document Services; and Fund 60030, Technology Infrastructure Services.

Other Funds include: Fund 40010, County and Regional Transportation Projects; Fund 40030, Cable Communications; Fund 40050, Reston Community Center; Fund 40060, McLean Community Center; Fund 40080, Integrated Pest Management Program; Fund 40140, Refuse Collection and Recycling Operations; Fund 40150, Refuse Disposal; Fund 40170, I-95 Refuse Disposal; Fund 69010 Sewer Operation and Maintenance; Fund 73000, Employees' Retirement Trust; and Fund 73030, OPEB Trust.

# Summary of Position Changes

FY 1991 - FY 2024

Authorized Positions - All Funds

| Fiscal Years <sup>1</sup>     | From          | To            | Abolished      | New Facilities | Other Changes | Other Reviews | Total Change | Population <sup>2</sup> | Positions Per 1,000 Residents |
|-------------------------------|---------------|---------------|----------------|----------------|---------------|---------------|--------------|-------------------------|-------------------------------|
| FY 1991 to FY 1992            | 11,164        | 11,124        | (153)          | 41             | 20            | 52            | (40)         | 832,130                 | 13.57                         |
| FY 1992 to FY 1993            | 11,124        | 10,628        | (588)          | 0              | 13            | 79            | (496)        | 844,500                 | 12.58                         |
| FY 1993 to FY 1994            | 10,628        | 10,685        | (88)           | 62             | 56            | 27            | 57           | 857,496                 | 12.46                         |
| FY 1994 to FY 1995            | 10,685        | 10,870        | (157)          | 94             | 131           | 117           | 185          | 871,268                 | 12.48                         |
| FY 1995 to FY 1996            | 10,870        | 11,016        | (49)           | 60             | 76            | 59            | 146          | 889,526                 | 12.38                         |
| FY 1996 to FY 1997            | 11,016        | 10,782        | (477)          | 150            | (14)          | 107           | (234)        | 905,888                 | 11.90                         |
| FY 1997 to FY 1998            | 10,782        | 10,802        | (56)           | 4              | 43            | 29            | 20           | 921,789                 | 11.72                         |
| FY 1998 to FY 1999            | 10,802        | 10,911        | (35)           | 26             | 41            | 77            | 109          | 938,912                 | 11.62                         |
| FY 1999 to FY 2000            | 10,911        | 11,108        | (17)           | 106            | 26            | 82            | 197          | 958,060                 | 11.59                         |
| FY 2000 to FY 2001            | 11,108        | 11,317        | 0              | 25             | 107           | 77            | 209          | 977,058                 | 11.58                         |
| FY 2001 to FY 2002            | 11,317        | 11,385        | (2)            | 14             | 39            | 17            | 68           | 994,401                 | 11.45                         |
| FY 2002 to FY 2003            | 11,385        | 11,498        | (48)           | 70             | 1             | 90            | 113          | 1,008,263               | 11.40                         |
| FY 2003 to FY 2004            | 11,498        | 11,443        | (124)          | 49             | 0             | 20            | (55)         | 1,017,194               | 11.25                         |
| FY 2004 to FY 2005            | 11,443        | 11,547        | (4)            | 56             | 0             | 52            | 104          | 1,027,972               | 11.23                         |
| FY 2005 to FY 2006            | 11,547        | 11,742        | (21)           | 163            | 50            | 3             | 195          | 1,035,479               | 11.34                         |
| FY 2006 to FY 2007            | 11,742        | 11,936        | 0              | 159            | 16            | 19            | 194          | 1,039,409               | 11.48                         |
| FY 2007 to FY 2008            | 11,936        | 12,024        | 0              | 55             | 15            | 18            | 88           | 1,043,601               | 11.52                         |
| FY 2008 to FY 2009            | 12,024        | 12,101        | 0              | 0              | 33            | 44            | 77           | 1,048,842               | 11.54                         |
| FY 2009 to FY 2010            | 12,101        | 11,796        | (308)          | 2              | 0             | 1             | (305)        | 1,066,858               | 11.06                         |
| FY 2010 to FY 2011            | 11,796        | 12,031        | (191)          | 4              | 11            | 411           | 235          | 1,089,262               | 11.05                         |
| FY 2011 to FY 2012            | 12,031        | 12,278        | 0              | 3              | 36            | 208           | 247          | 1,103,262               | 11.13                         |
| FY 2012 to FY 2013            | 12,278        | 12,281        | (26)           | 5              | 45            | (21)          | 3            | 1,110,673               | 11.06                         |
| FY 2013 to FY 2014            | 12,281        | 12,314        | (83)           | 2              | 40            | 74            | 33           | 1,113,933               | 11.05                         |
| FY 2014 to FY 2015            | 12,314        | 12,354        | (45)           | 11             | 46            | 28            | 40           | 1,120,816               | 11.02                         |
| FY 2015 to FY 2016            | 12,354        | 12,385        | (70)           | 0              | 51            | 50            | 31           | 1,128,636               | 10.97                         |
| FY 2016 to FY 2017            | 12,385        | 12,480        | (17)           | 18             | 52            | 42            | 95           | 1,137,387               | 10.97                         |
| FY 2017 to FY 2018            | 12,480        | 12,595        | (9)            | 8              | 73            | 43            | 115          | 1,147,881               | 10.97                         |
| FY 2018 to FY 2019            | 12,595        | 12,739        | 0              | 19             | 58            | 67            | 144          | 1,159,919               | 10.98                         |
| FY 2019 to FY 2020            | 12,739        | 13,179        | (6)            | 23             | 95            | 328           | 440          | 1,169,407               | 11.27                         |
| FY 2020 to FY 2021            | 13,179        | 13,325        | 0              | 0              | 20            | 126           | 146          | 1,170,941               | 11.38                         |
| FY 2021 to FY 2022            | 13,325        | 13,597        | 0              | 35             | 74            | 163           | 272          | 1,174,472               | 11.58                         |
| FY 2022 to FY 2023 Revised    | 13,597        | 13,734        | 0              | 29             | 78            | 30            | 137          | 1,183,349               | 11.61                         |
| FY 2023 to FY 2024 Advertised | 13,734        | 13,734        | (17)           | 3              | 14            | 0             | 0            | 1,192,225               | 11.52                         |
| <b>Total</b>                  | <b>11,164</b> | <b>13,734</b> | <b>(2,591)</b> | <b>1,296</b>   | <b>1,346</b>  | <b>2,519</b>  | <b>2,570</b> |                         |                               |

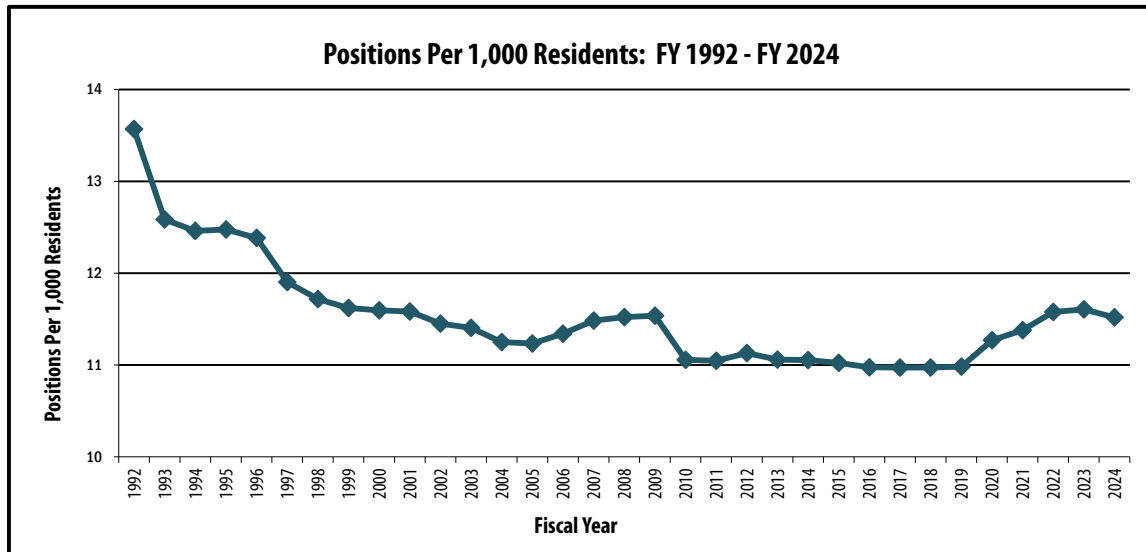
In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 2,759 abolished positions. This results in a net increase of 2,402 positions through the FY 2024 Advertised Budget Plan. Despite the net addition of positions, Positions Per 1,000 Residents have decreased dramatically during the period between FY 1992 and FY 2024, from 13.57 (including the 168 project positions) to 11.52, a 14.7 percent decrease.

( ) Denotes Abolished Positions

<sup>1</sup> Fiscal Year totals reflect actuals except for the current and budget year which reflect latest budgeted position counts.

<sup>2</sup> Population numbers used to compute Positions Per 1,000 Residents are provided by the Department of Management and Budget and adjusted for fiscal year.

During the period FY 1992 - FY 2024, the following chart depicts the trend in merit regular positions per 1,000 residents:



# Summary of Position Changes

## FY 2024 Position Actions

**Total Change: 0 Regular Merit Positions**

| Agency                              | Explanation                           | # of Positions |
|-------------------------------------|---------------------------------------|----------------|
| <b>NEW POSITIONS</b>                |                                       | <b>17</b>      |
| County Executive                    | Environmental and Energy Coordination | 3              |
| Elections                           | Essential Positions                   | 2              |
| Economic Initiatives                | Workload Requirements                 | 1              |
| Housing and Community Development   | Manufactured Housing Coordinator      | 1              |
| Family Services                     | Support for Elderly Residents         | 1              |
| Neighborhood and Community Services | Springfield Center Without Walls      | 3              |
| Circuit Court                       | Probate Clerk                         | 1              |
| Police Department                   | Essential Positions                   | 4              |
| Emergency Management and Security   | Regional Preparedness                 | 1              |

# Summary of Position Changes

## FY 2024 Position Actions

**Total Change: 0 Regular Merit Positions**

| Agency                              | Explanation              | # of Positions |
|-------------------------------------|--------------------------|----------------|
| <b>REDUCTIONS/REALIGNMENTS</b>      |                          | <b>(17)</b>    |
| Cable and Consumer Services         | Position Reductions      | (1)            |
| Business Planning and Support       | Position Reductions      | (1)            |
| Planning and Development            | Position Reductions      | (1)            |
| Transportation                      | Position Reductions      | (2)            |
| Park Authority                      | Position Reductions      | (2)            |
| Information Technology              | Position Reductions      | (2)            |
| Family Services                     | Realignment of Positions | (1)            |
| Health Department                   | Position Reductions      | (1)            |
| Neighborhood and Community Services | Realignment of Positions | 1              |
| Cable Communications                | Position Reductions      | (1)            |
| Community Services Board            | Position Reductions      | (3)            |
| Document Services                   | Position Reductions      | (2)            |
| Sewer Operations and Maintenance    | Position Reductions      | (1)            |
| <b>TOTAL CHANGE:</b>                |                          | <b>0</b>       |



# Summary of Position Changes

## FY 2023 Position Actions

**Total Change: 107 Regular Merit Positions**

| Agency   | Explanation                             | # of Positions |
|--|---|----------------|
| <b>NEW POSITIONS</b>                           |   | <b>107</b>     |
| County Executive                               | One Fairfax Training Coordinator        | 1              |
| Human Resources                                | Employee Recruitment                    | 1              |
| Procurement and Material Management            | Warehouse Staffing                      | 5              |
| Procurement and Material Management            | Sustainable Procurement                 | 2              |
| Public Affairs                                 | Language Access Program                 | 3              |
| Capital Facilities                             | Workload Requirements                   | 6              |
| Economic Initiatives                           | Small Business and Start-Up Support     | 1              |
| Planning and Development                       | Workload Requirements                   | 2              |
| Housing and Community Development              | Affordable Housing                      | 5              |
| Transportation                                 | Workload Requirements                   | 4              |
| Transportation                                 | Equity Program Manager                  | 1              |
| Park Authority                                 | Patriot Park North                      | 3              |
| Park Authority                                 | Natural Resources                       | 3              |
| Family Services                                | Domestic Violence                       | 3              |
| Health Department                              | Epidemiology                            | 1              |
| Health Department                              | School Health Nurse                     | 1              |
| Neighborhood and Community Services            | School-Age Child Care                   | 2              |
| Neighborhood and Community Services            | Sully Community Center                  | 1              |
| Neighborhood and Community Services            | Original Mt. Vernon High School         | 1              |
| Juvenile and Domestic Relations District Court | Supervised Visitation and Exchange      | 1              |
| General District Court                         | Diversion First                         | 1              |
| Sheriff  | Opioid Taskforce                        | 3              |
| Fire and Rescue Department                     | Scotts Run Fire Station                 | 17             |
| Emergency Management and Security              | UASI                                    | 1              |
| Animal Sheltering                              | South County Animal Shelter             | 2              |
| County and Regional Transportation Projects    | Workload Requirements                   | 1              |
| Community Services Board                       | Detoxification and Residential Services | 5              |
| Community Services Board                       | Diversion First                         | 4              |
| Community Services Board                       | Emergency Services                      | 1              |
| McLean Community Center                        | Workload Requirements                   | 2              |
| Integrated Pest Management                     | Urban Forester                          | 1              |
| E-911  | Diversion First                         | 2              |
| Stormwater Services                            | Workload Requirements                   | 8              |
| Sewer Operation and Maintenance                | Workload Requirements                   | 5              |
| Land Development Services                      | Workload Requirements                   | 7              |

# Summary of Position Changes

## FY 2023 Position Actions

**Total Change: 107 Regular Merit Positions**

| Agency                                  | Explanation                                     | # of Positions |
|---|---|----------------|
| <b>REDUCTIONS/REALIGNMENTS</b>          |   | <b>0</b>       |
| Housing and Community Development       | Fund Consolidation                              | 2              |
| Family Services                         | Community Action Program                        | (1)            |
| Family Services                         | Adult Day Health Care                           | 5              |
| Health Department                       | Adult Day Health Care                           | (48)           |
| Neighborhood and Community Services     | Adult Day Health Care                           | 43             |
| Neighborhood and Community Services     | Community Action Program                        | 1              |
| Elderly Housing Programs                | Fund Consolidation                              | (2)            |
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |   | <b>30</b>      |
| County Executive                        | Realignment of Positions (FY 2022 Carryover)    | (1)            |
| Clerk Services                          | Realignment of Positions (FY 2022 Carryover)    | 1              |
| Facilities Management                   | Realignment of Positions                        | (3)            |
| Business Planning and Support           | Realignment of Positions                        | 1              |
| Capital Facilities                      | Realignment of Positions                        | 2              |
| Planning and Development                | Realignment of Positions                        | (1)            |
| Transportation                          | Workload Requirements                           | 1              |
| Transportation                          | Realignment of Positions                        | 1              |
| Health Department                       | Realignment of Positions                        | (1)            |
| Neighborhood and Community Services     | Realignment of Positions                        | 1              |
| General District Court                  | Agency Leadership (FY 2022 Carryover)           | 2              |
| Animal Sheltering                       | South County Animal Shelter (FY 2022 Carryover) | 27             |
| Refuse Collection and Recycling         | Realignment of Positions                        | (1)            |
| Cable Communications                    | Workload Requirements                           | (1)            |
| Land Development Services               | Proffer Coordinator (FY 2022 Carryover)         | 1              |
| Land Development Services               | Realignment of Positions                        | 1              |
| Technology Infrastructure Services      | Workload Requirements                           | (1)            |
| Retirement                              | Workload Requirements                           | 1              |
| <b>TOTAL CHANGE:</b>                    |   | <b>137</b>     |

# Summary of Position Changes

## FY 2022 Position Actions

**Total Change: 109 Regular Merit Positions**

| Agency                                  | Explanation   | # of Positions |
|---|---|----------------|
| <b>NEW POSITIONS</b>                    |   | <b>109</b>     |
| Facilities Management                   | Government Center Security Plan Phase II                      | 1              |
| Human Resources                         | Collective Bargaining   | 5              |
| County Attorney                         | Collective Bargaining   | 1              |
| Elections                               | Assistant Machine Custodian                                   | 1              |
| Elections                               | Financial Support   | 1              |
| Capital Facilities                      | Capital Project Workload                                      | 13             |
| Economic Initiatives                    | Workload Requirements   | 1              |
| Housing and Community Development       | Affordable Housing  | 2              |
| Tax Administration                      | Audit Manager   | 1              |
| Health Department                       | Sully Community Center  | 2              |
| Health Department                       | Opioid Taskforce  | 1              |
| Health Department                       | UASI  | 2              |
| Neighborhood and Community Services     | Sully Community Center  | 9              |
| Commonwealth's Attorney                 | Workload Requirements   | 15             |
| General District Court                  | Diversion First   | 3              |
| Police Department                       | South County Police Station                                   | 16             |
| Sheriff                                 | Opioid Taskforce  | 6              |
| Fire and Rescue Department              | Scotts Run Fire Station                                       | 8              |
| Emergency Management                    | UASI  | 1              |
| Community Services Board                | Diversion First   | 2              |
| Community Services Board                | Healthcare Business Operations                                | 4              |
| Community Services Board                | Support Coordination  | 9              |
| E-911                                   | Workload Requirements   | 5              |
| <b>REDUCTIONS/REALIGNMENTS</b>          |   | <b>0</b>       |
| Business Planning and Support           | DPWES IT Reorganization                                       | 2              |
| Stormwater Services                     | DPWES IT Reorganization                                       | (2)            |
| <b>OTHER CHANGES DURING FISCAL YEAR</b> |   | <b>163</b>     |
| County Executive                        | Collective Bargaining (FY 2021 Carryover)                     | 1              |
| County Executive                        | Office of Strategy Management Realignment (FY 2021 Carryover) | 6              |
| County Executive                        | Energy Strategy (FY 2021 Carryover)                           | 2              |
| County Executive                        | Security Reorganization (FY 2021 Carryover)                   | (1)            |
| Cable and Consumer Services             | Position Reductions (FY 2021 Carryover)                       | (1)            |
| Facilities Management                   | Workload Requirements (FY 2021 Carryover)                     | 12             |
| Facilities Management                   | Security Reorganization (FY 2021 Carryover)                   | (3)            |
| Human Resources                         | Collective Bargaining (FY 2021 Carryover)                     | 2              |
| Human Resources                         | Office of Strategy Management Realignment (FY 2021 Carryover) | 1              |
| Human Resources                         | Workload Requirements   | 1              |
| Human Resources                         | Position Reductions (FY 2021 Carryover)                       | (2)            |
| Procurement and Material Management     | Energy Strategy (FY 2021 Carryover)                           | 1              |

# Summary of Position Changes

## FY 2022 Position Actions

**Total Change: 109 Regular Merit Positions**

| Agency   | Explanation   | # of Positions |
|--|---|----------------|
| Procurement and Material Management            | Position Reductions (FY 2021 Carryover)                       | (3)            |
| Public Affairs                                 | Office of Strategy Management Realignment (FY 2021 Carryover) | 1              |
| Management and Budget                          | Collective Bargaining (FY 2021 Carryover)                     | 2              |
| Management and Budget                          | Office of Strategy Management Realignment (FY 2021 Carryover) | 4              |
| Management and Budget                          | Position Reductions (FY 2021 Carryover)                       | (1)            |
| Business Planning and Support                  | IT Reorganization (FY 2021 Carryover)                         | 2              |
| Capital Facilities                             | IT Reorganization (FY 2021 Carryover)                         | (2)            |
| Economic Initiatives                           | Office of Strategy Management Realignment (FY 2021 Carryover) | 3              |
| Planning and Development                       | Workload Requirements   | 1              |
| Housing and Community Development              | Affordable Housing Preservation (FY 2021 Carryover)           | 1              |
| Transportation                                 | Student Bus Pass Program Coordinator (FY 2021 Carryover)      | 1              |
| Transportation                                 | Realignment of Positions                                      | (1)            |
| Independent Police Auditor                     | Establish Police Civilian Review Panel (FY 2022 Mid-Year)     | (1)            |
| Police Civilian Review Panel                   | Establish Police Civilian Review Panel (FY 2022 Mid-Year)     | 2              |
| Park Authority                                 | Realignment of Positions                                      | (1)            |
| Park Authority                                 | Position Reductions (FY 2021 Carryover)                       | (4)            |
| Tax Administration                             | Tax Relief Program (FY 2022 Mid-Year)                         | 5              |
| Family Services                                | Public Assistance Eligibility (FY 2021 Carryover)             | 7              |
| Family Services                                | Family First In-Home Services (FY 2021 Carryover)             | 2              |
| Family Services                                | ARPA - Coaching and Job Training (FY 2021 Carryover)          | 6              |
| Family Services                                | ARPA - Short-term Behavioral Health (FY 2021 Carryover)       | 1              |
| Information Technology                         | Office of Strategy Management Realignment (FY 2021 Carryover) | 1              |
| Information Technology                         | Position Reductions (FY 2021 Carryover)                       | (1)            |
| Health Department                              | Public Health Nurses (FY 2021 Carryover)                      | 82             |
| Health Department                              | Public Health Preparedness (FY 2021 Carryover)                | 16             |
| Health Department                              | Office of Strategy Management Realignment (FY 2021 Carryover) | 3              |
| Strategy Mgmt for Health and Human Services    | Office of Strategy Management Realignment (FY 2021 Carryover) | (28)           |
| Neighborhood and Community Services            | Emergency Rental Assistance Program (FY 2021 Carryover)       | 9              |
| Neighborhood and Community Services            | School-Age Child Care (FY 2021 Carryover)                     | 6              |
| Neighborhood and Community Services            | Hybla Valley Community Center (FY 2021 Carryover)             | 1              |
| Neighborhood and Community Services            | Office of Strategy Management Realignment (FY 2021 Carryover) | 7              |
| Neighborhood and Community Services            | Realignment of Positions                                      | (3)            |
| Neighborhood and Community Services            | Lorton Community Center (FY 2022 Third Quarter)               | 9              |
| Circuit Court                                  | Workload Requirements   | 1              |
| Circuit Court                                  | Position Reductions (FY 2021 Carryover)                       | (2)            |
| Juvenile and Domestic Relations District Court | Position Reductions (FY 2021 Carryover)                       | (2)            |
| Police Department                              | Co-Responder Behavioral Health Crisis (FY 2022 Mid-Year)      | 9              |
| Emergency Management and Security              | Security Reorganization (FY 2021 Carryover)                   | 4              |
| County and Regional Transportation Projects    | Workload Requirements   | 1              |
| County and Regional Transportation Projects    | Position Reductions (FY 2021 Carryover)                       | (1)            |
| Cable Communications                           | Position Reductions (FY 2021 Carryover)                       | (4)            |
| Community Services Board                       | Co-Responder Behavioral Health Crisis (FY 2022 Mid-Year)      | 17             |
| Community Services Board                       | Office of Strategy Management Realignment (FY 2021 Carryover) | 2              |

# Summary of Position Changes

## FY 2022 Position Actions

**Total Change: 109 Regular Merit Positions**

| Agency                          | Explanation   | # of Positions |
|---------------------------------|---|----------------|
| Early Childhood                 | Workload Requirements                                 | 3              |
| Early Childhood                 | ARPA - Equitable School Readiness (FY 2021 Carryover) | 1              |
| Refuse Collection and Recycling | Realignment of Positions                              | (4)            |
| Refuse Disposal                 | Workload Requirements                                 | 4              |
| Refuse Disposal                 | Position Reductions (FY 2021 Carryover)               | (4)            |
| Elderly Housing Programs        | Position Reductions (FY 2021 Carryover)               | (3)            |
| County Insurance                | Position Reductions (FY 2021 Carryover)               | (1)            |
| Vehicle Services                | Position Reductions (FY 2021 Carryover)               | (2)            |
| Document Services               | Realignment of Positions                              | (2)            |
|                                 | <b>TOTAL CHANGE:</b>                                  | <b>272</b>     |

## FY 2024 ADVERTISED POSITION SUMMARY (GENERAL FUND, GENERAL FUND SUPPORTED AND OTHER FUNDS)

| AGENCY/FUND  | FY 2022        |                  | FY 2023           |                  |                      |                       |                 |                    |                  | FY 2024       |          |             |               |                  |               |                  |            |               |
|--|----------------|------------------|-------------------|------------------|----------------------|-----------------------|-----------------|--------------------|------------------|---------------|----------|-------------|---------------|------------------|---------------|------------------|------------|---------------|
|  | Actual Pos/FTE | Adopted Pos/FTE  | Carryover Pos/FTE | Mid-Year Pos/FTE | Out of Cycle Pos/FTE | Third Quarter Pos/FTE | Revised Pos/FTE | Advertised Pos/FTE | Incl/Doc Pos/FTE |               |          |             |               |                  |               |                  |            |               |
| <b>GENERAL FUND AGENCIES</b>                                   |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| <b>Legislative-Executive Functions / Central Services</b>      |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| 01 Board of Supervisors  | 70             | 70.00            | 70                | 70.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 70            | 70.00            | 70            | 70.00            | 0          | 0.00          |
| 02 Office of the County Executive                              | 56             | 56.00            | 57                | 57.00            | (1)                  | (1.00)                | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 56            | 56.00            | 59            | 59.00            | 3          | 3.00          |
| 03 Department of Clerk Services                                | 14             | 14.00            | 14                | 14.00            | 1                    | 1.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 15            | 15.00            | 15            | 15.00            | 0          | 0.00          |
| 06 Department of Finance                                       | 61             | 61.00            | 61                | 61.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 61            | 61.00            | 61            | 61.00            | 0          | 0.00          |
| 11 Department of Human Resources                               | 92             | 92.00            | 93                | 93.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 93            | 93.00            | 93            | 93.00            | 0          | 0.00          |
| 12 Department of Procurement and Material Management           | 74             | 74.00            | 81                | 81.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 81            | 81.00            | 81            | 81.00            | 0          | 0.00          |
| 13 Office of Public Affairs                                    | 23             | 23.00            | 26                | 26.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 26            | 26.00            | 26            | 26.00            | 0          | 0.00          |
| 15 Office of Elections   | 38             | 38.00            | 38                | 38.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 38            | 38.00            | 40            | 40.00            | 2          | 2.00          |
| 17 Office of the County Attorney                               | 66             | 66.00            | 66                | 66.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 66            | 66.00            | 66            | 66.00            | 0          | 0.00          |
| 20 Department of Management and Budget                         | 62             | 62.00            | 62                | 62.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 62            | 62.00            | 62            | 62.00            | 0          | 0.00          |
| 37 Office of the Financial and Program Auditor                 | 3              | 3.00             | 3                 | 3.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 3             | 3.00             | 3             | 3.00             | 0          | 0.00          |
| 41 Civil Service Commission                                    | 4              | 4.00             | 4                 | 4.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 4             | 4.00             | 4             | 4.00             | 0          | 0.00          |
| 42 Office of the Independent Police Auditor                    | 2              | 2.00             | 2                 | 2.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 2             | 2.00             | 2             | 2.00             | 0          | 0.00          |
| 43 Office of the Police Civilian Review Panel                  | 2              | 2.00             | 2                 | 2.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 2             | 2.00             | 2             | 2.00             | 0          | 0.00          |
| 57 Department of Tax Administration                            | 302            | 302.00           | 302               | 302.00           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 302           | 302.00           | 302           | 302.00           | 0          | 0.00          |
| 70 Department of Information Technology                        | 257            | 257.00           | 257               | 257.00           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 257           | 257.00           | 255           | 255.00           | (2)        | (2.00)        |
| <b>Total Legislative-Executive Functions/Central Services</b>  | <b>1,126</b>   | <b>1,126.00</b>  | <b>1,138</b>      | <b>1,138.00</b>  | <b>0</b>             | <b>0.00</b>           | <b>0</b>        | <b>0.00</b>        | <b>0</b>         | <b>0</b>      | <b>0</b> | <b>0.00</b> | <b>1,138</b>  | <b>1,138.00</b>  | <b>1,141</b>  | <b>1,141.00</b>  | <b>3</b>   | <b>3.00</b>   |
| <b>Judicial Administration</b>                                 |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| 80 Circuit Court and Records                                   | 179            | 179.00           | 179               | 179.00           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 179           | 179.00           | 180           | 180.00           | 1          | 1.00          |
| 82 Office of the Commonwealth's Attorney                       | 80             | 80.00            | 80                | 80.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 80            | 80.00            | 80            | 80.00            | 0          | 0.00          |
| 85 General District Court                                      | 38             | 38.00            | 39                | 39.00            | 2                    | 2.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 41            | 41.00            | 41            | 41.00            | 0          | 0.00          |
| 91 Office of the Sheriff                                       | 169            | 168.50           | 169               | 168.50           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 169           | 168.50           | 169           | 168.50           | 0          | 0.00          |
| <b>Total Judicial Administration</b>                           | <b>466</b>     | <b>465.50</b>    | <b>467</b>        | <b>466.50</b>    | <b>2</b>             | <b>2.00</b>           | <b>0</b>        | <b>0.00</b>        | <b>0</b>         | <b>0</b>      | <b>0</b> | <b>0.00</b> | <b>469</b>    | <b>468.50</b>    | <b>470</b>    | <b>469.50</b>    | <b>1</b>   | <b>1.00</b>   |
| <b>Public Safety</b>   |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| 04 Department of Cable and Consumer Services                   | 8              | 8.00             | 8                 | 8.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 8             | 8.00             | 7             | 7.00             | (1)        | (1.00)        |
| 31 Land Development Services                                   | 106            | 106.00           | 0                 | 0.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 0             | 0.00             | 0             | 0.00             | 0          | 0.00          |
| 81 Juvenile and Domestic Relations District Court              | 305            | 304.00           | 306               | 304.50           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 306           | 304.50           | 306           | 304.50           | 0          | 0.00          |
| 90 Police Department   | 1,848          | 1,848.00         | 1,848             | 1,848.00         | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 1,848         | 1,848.00         | 1,852         | 1,852.00         | 4          | 4.00          |
| 91 Office of the Sheriff                                       | 438            | 437.50           | 441               | 440.50           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 441           | 440.50           | 441           | 440.50           | 0          | 0.00          |
| 92 Fire and Rescue Department                                  | 1,612          | 1,612.00         | 1,629             | 1,629.00         | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 1,629         | 1,629.00         | 1,629         | 1,629.00         | 0          | 0.00          |
| 93 Department of Emergency Management and Security             | 20             | 20.00            | 21                | 21.00            | 0                    | 0.00                  | 0               | 0.00               | 1                | 1             | 0        | 0.00        | 22            | 22.00            | 23            | 23.00            | 1          | 1.00          |
| 96 Department of Animal Sheltering                             | 34             | 34.00            | 36                | 36.00            | 27                   | 27.00                 | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 63            | 63.00            | 63            | 63.00            | 0          | 0.00          |
| 97 Department of Code Compliance                               | 48             | 48.00            | 48                | 48.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 48            | 48.00            | 48            | 48.00            | 0          | 0.00          |
| <b>Total Public Safety</b>                                     | <b>4,419</b>   | <b>4,417.50</b>  | <b>4,337</b>      | <b>4,335.00</b>  | <b>27</b>            | <b>27.00</b>          | <b>0</b>        | <b>0.00</b>        | <b>1</b>         | <b>1.00</b>   | <b>0</b> | <b>0.00</b> | <b>4,365</b>  | <b>4,363.00</b>  | <b>4,369</b>  | <b>4,367.00</b>  | <b>4</b>   | <b>4.00</b>   |
| <b>Public Works</b>  |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| 08 Facilities Management Department                            | 215            | 215.00           | 215               | 215.00           | 0                    | 0.00                  | 0               | 0.00               | (4)              | (4)           | 0        | 0.00        | 211           | 211.00           | 211           | 211.00           | 0          | 0.00          |
| 25 Business Planning and Support                               | 42             | 42.00            | 42                | 42.00            | 0                    | 0.00                  | 0               | 0.00               | 1                | 1             | 0        | 0.00        | 43            | 43.00            | 42            | 42.00            | (1)        | (1.00)        |
| 26 Office of Capital Facilities                                | 189            | 189.00           | 195               | 195.00           | 0                    | 0.00                  | 0               | 0.00               | 2                | 2             | 0        | 0.00        | 197           | 197.00           | 197           | 197.00           | 0          | 0.00          |
| <b>Total Public Works</b>                                      | <b>446</b>     | <b>446.00</b>    | <b>452</b>        | <b>452.00</b>    | <b>0</b>             | <b>0.00</b>           | <b>0</b>        | <b>0.00</b>        | <b>(1)</b>       | <b>(1.00)</b> | <b>0</b> | <b>0.00</b> | <b>451</b>    | <b>451.00</b>    | <b>450</b>    | <b>450.00</b>    | <b>(1)</b> | <b>(1.00)</b> |
| <b>Health and Welfare</b>                                      |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| 67 Department of Family Services                               | 1,085          | 1,084.25         | 1,092             | 1,091.25         | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 1,092         | 1,091.25         | 1,092         | 1,091.25         | 0          | 0.00          |
| 71 Health Department   | 910            | 836.96           | 864               | 790.96           | 0                    | 0.00                  | 0               | 0.00               | (1)              | (1)           | 0        | 0.00        | 863           | 789.96           | 862           | 788.96           | (1)        | (1.00)        |
| 77 Office of Strategy Management for Health and Human Services | 0              | 0.00             | 0                 | 0.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 0             | 0.00             | 0             | 0.00             | 0          | 0.00          |
| 79 Department of Neighborhood and Community Services           | 962            | 929.49           | 1,010             | 977.09           | 0                    | 0.00                  | 0               | 0.00               | 1                | 12            | 0        | 0.00        | 1,011         | 989.24           | 1,015         | 992.49           | 4          | 3.25          |
| <b>Total Health and Welfare</b>                                | <b>2,957</b>   | <b>2,850.70</b>  | <b>2,966</b>      | <b>2,859.30</b>  | <b>0</b>             | <b>0.00</b>           | <b>0</b>        | <b>0.00</b>        | <b>0</b>         | <b>11.15</b>  | <b>0</b> | <b>0.00</b> | <b>2,966</b>  | <b>2,870.45</b>  | <b>2,969</b>  | <b>2,872.70</b>  | <b>3</b>   | <b>2.25</b>   |
| <b>Parks and Libraries</b>                                     |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| 51 Fairfax County Park Authority                               | 363            | 362.75           | 369               | 368.75           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 369           | 368.75           | 367           | 366.75           | (2)        | (2.00)        |
| 52 Fairfax County Public Library                               | 390            | 374.50           | 390               | 374.50           | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 390           | 374.50           | 390           | 374.50           | 0          | 0.00          |
| <b>Total Parks and Libraries</b>                               | <b>753</b>     | <b>737.25</b>    | <b>759</b>        | <b>743.25</b>    | <b>0</b>             | <b>0.00</b>           | <b>0</b>        | <b>0.00</b>        | <b>0</b>         | <b>0.00</b>   | <b>0</b> | <b>0.00</b> | <b>759</b>    | <b>743.25</b>    | <b>757</b>    | <b>741.25</b>    | <b>(2)</b> | <b>(2.00)</b> |
| <b>Community Development</b>                                   |                |                  |                   |                  |                      |                       |                 |                    |                  |               |          |             |               |                  |               |                  |            |               |
| 16 Economic Development Authority                              | 36             | 36.00            | 36                | 36.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 36            | 36.00            | 36            | 36.00            | 0          | 0.00          |
| 30 Department of Economic Initiatives                          | 15             | 15.00            | 16                | 16.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 16            | 16.00            | 17            | 17.00            | 1          | 1.00          |
| 31 Land Development Services                                   | 198            | 198.00           | 0                 | 0.00             | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 0             | 0.00             | 0             | 0.00             | 0          | 0.00          |
| 35 Department of Planning and Development                      | 155            | 155.00           | 157               | 157.00           | 0                    | 0.00                  | 0               | 0.00               | (1)              | (1)           | 0        | 0.00        | 156           | 156.00           | 155           | 155.00           | (1)        | (1.00)        |
| 38 Department of Housing and Community Development             | 78             | 78.00            | 85                | 85.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 85            | 85.00            | 86            | 86.00            | 1          | 1.00          |
| 39 Office of Human Rights and Equity Programs                  | 18             | 18.00            | 18                | 18.00            | 0                    | 0.00                  | 0               | 0.00               | 0                | 0             | 0        | 0.00        | 18            | 18.00            | 18            | 18.00            | 0          | 0.00          |
| 40 Department of Transportation                                | 125            | 125.00           | 130               | 130.00           | 0                    | 0.00                  | 0               | 0.00               | 2                | 2             | 0        | 0.00        | 132           | 132.00           | 130           | 130.00           | (2)        | (2.00)        |
| <b>Total Community Development</b>                             | <b>625</b>     | <b>625.00</b>    | <b>642</b>        | <b>642.00</b>    | <b>0</b>             | <b>0.00</b>           | <b>0</b>        | <b>0.00</b>        | <b>1</b>         | <b>1.00</b>   | <b>0</b> | <b>0.00</b> | <b>643</b>    | <b>643.00</b>    | <b>642</b>    | <b>642.00</b>    | <b>(1)</b> | <b>(1.00)</b> |
| <b>TOTAL GENERAL FUND</b>                                      | <b>10,792</b>  | <b>10,667.95</b> | <b>10,561</b>     | <b>10,436.05</b> | <b>29</b>            | <b>29.00</b>          | <b>0</b>        | <b>0.00</b>        | <b>1</b>         | <b>12.15</b>  | <b>0</b> | <b>0.00</b> | <b>10,591</b> | <b>10,477.20</b> | <b>10,598</b> | <b>10,483.45</b> | <b>7</b>   | <b>6.25</b>   |

**FY 2024 ADVERTISED POSITION SUMMARY  
(GENERAL FUND, GENERAL FUND SUPPORTED AND OTHER FUNDS)**

| AGENCY/FUND   | FY 2022           |                  | FY 2023            |                      |                     |                         |                          |                    |                       |               | FY 2024  |             | Incl/Doc<br>Pos/FTE |                  |               |                  |            |               |
|---|-------------------|------------------|--------------------|----------------------|---------------------|-------------------------|--------------------------|--------------------|-----------------------|---------------|----------|-------------|---------------------|------------------|---------------|------------------|------------|---------------|
|   | Actual<br>Pos/FTE |                  | Adopted<br>Pos/FTE | Carryover<br>Pos/FTE | Mid-Year<br>Pos/FTE | Out of Cycle<br>Pos/FTE | Third Quarter<br>Pos/FTE | Revised<br>Pos/FTE | Advertised<br>Pos/FTE |               |          |             |                     |                  |               |                  |            |               |
| <b>GENERAL FUND SUPPORTED FUNDS</b>                 |                   |                  |                    |                      |                     |                         |                          |                    |                       |               |          |             |                     |                  |               |                  |            |               |
| 40040 Fairfax-Falls Church Community Services Board | 1,095             | 1,091.00         | 1,105              | 1,100.50             | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 1,105               | 1,100.50         | 1,102         | 1,097.50         | (3)        | (3.00)        |
| 40045 Early Childhood Birth to 5                    | 53                | 52.25            | 53                 | 52.25                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 53                  | 52.25            | 53            | 52.25            | 0          | 0.00          |
| 40090 E-911   | 221               | 221.00           | 223                | 223.00               | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 223                 | 223.00           | 223           | 223.00           | 0          | 0.00          |
| 40330 Elderly Housing Programs                      | 2                 | 2.00             | 0                  | 0.00                 | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 0                   | 0.00             | 0             | 0.00             | 0          | 0.00          |
| 60000 County Insurance                              | 13                | 13.00            | 13                 | 13.00                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 13                  | 13.00            | 13            | 13.00            | 0          | 0.00          |
| 60010 Department of Vehicle Services                | 262               | 262.00           | 262                | 262.00               | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 262                 | 262.00           | 262           | 262.00           | 0          | 0.00          |
| 60020 Document Services                             | 25                | 25.00            | 25                 | 25.00                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 25                  | 25.00            | 23            | 23.00            | (2)        | (2.00)        |
| 60030 Technology Infrastructure Services            | 70                | 70.00            | 70                 | 70.00                | 0                   | 0.00                    | 0                        | 0.00               | (1)                   | (1)           | 0        | 0.00        | 69                  | 69.00            | 69            | 69.00            | 0          | 0.00          |
| <b>Total General Fund Supported Funds</b>           | <b>1,741</b>      | <b>1,736.25</b>  | <b>1,751</b>       | <b>1,745.75</b>      | <b>0</b>            | <b>0.00</b>             | <b>0</b>                 | <b>0.00</b>        | <b>(1)</b>            | <b>(1.00)</b> | <b>0</b> | <b>0.00</b> | <b>1,750</b>        | <b>1,744.75</b>  | <b>1,745</b>  | <b>1,739.75</b>  | <b>(5)</b> | <b>(5.00)</b> |
| <b>OTHER FUNDS</b>                                  |                   |                  |                    |                      |                     |                         |                          |                    |                       |               |          |             |                     |                  |               |                  |            |               |
| 40010 County and Regional Transportation Projects   | 56                | 56.00            | 57                 | 57.00                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 57                  | 57.00            | 57            | 57.00            | 0          | 0.00          |
| 40030 Cable Communications                          | 49                | 49.00            | 49                 | 49.00                | 0                   | 0.00                    | 0                        | 0.00               | (1)                   | (1)           | 0        | 0.00        | 48                  | 48.00            | 47            | 47.00            | (1)        | (1.00)        |
| 40050 Reston Community Center                       | 50                | 50.00            | 50                 | 50.00                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 50                  | 50.00            | 50            | 50.00            | 0          | 0.00          |
| 40060 McLean Community Center                       | 32                | 29.20            | 34                 | 31.20                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 34                  | 31.20            | 34            | 31.20            | 0          | 0.00          |
| 40080 Integrated Pest Management                    | 14                | 14.00            | 15                 | 15.00                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 15                  | 15.00            | 15            | 15.00            | 0          | 0.00          |
| 40100 Stormwater Services                           | 200               | 200.00           | 208                | 208.00               | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 208                 | 208.00           | 208           | 208.00           | 0          | 0.00          |
| 40140 Refuse Collection and Recycling Operations    | 105               | 105.00           | 105                | 105.00               | 0                   | 0.00                    | 0                        | 0.00               | (1)                   | (1)           | 0        | 0.00        | 104                 | 104.00           | 104           | 104.00           | 0          | 0.00          |
| 40150 Refuse Disposal                               | 154               | 154.00           | 154                | 154.00               | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 154                 | 154.00           | 154           | 154.00           | 0          | 0.00          |
| 40170 I-95 Refuse Disposal                          | 44                | 44.00            | 44                 | 44.00                | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 44                  | 44.00            | 44            | 44.00            | 0          | 0.00          |
| 40200 Land Development Services                     | 0                 | 0.00             | 311                | 311.00               | 1                   | 1.00                    | 0                        | 0.00               | 1                     | 1             | 0        | 0.00        | 313                 | 313.00           | 313           | 313.00           | 0          | 0.00          |
| 69010 Sewer Operation and Maintenance               | 330               | 330.00           | 335                | 335.00               | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 335                 | 335.00           | 334           | 334.00           | (1)        | (1.00)        |
| 73000 Employees' Retirement Trust                   | 29                | 29.00            | 29                 | 29.00                | 0                   | 0.00                    | 0                        | 0.00               | 1                     | 1             | 0        | 0.00        | 30                  | 30.00            | 30            | 30.00            | 0          | 0.00          |
| 73030 OPEB Trust                                    | 1                 | 1.00             | 1                  | 1.00                 | 0                   | 0.00                    | 0                        | 0.00               | 0                     | 0             | 0        | 0.00        | 1                   | 1.00             | 1             | 1.00             | 0          | 0.00          |
| <b>Total Other Funds</b>                            | <b>1,064</b>      | <b>1,061.20</b>  | <b>1,392</b>       | <b>1,389.20</b>      | <b>1</b>            | <b>1.00</b>             | <b>0</b>                 | <b>0.00</b>        | <b>0</b>              | <b>0.00</b>   | <b>0</b> | <b>0.00</b> | <b>1,393</b>        | <b>1,390.20</b>  | <b>1,391</b>  | <b>1,388.20</b>  | <b>(2)</b> | <b>(2.00)</b> |
| <b>TOTAL ALL FUNDS</b>                              | <b>13,597</b>     | <b>13,465.40</b> | <b>13,704</b>      | <b>13,571.00</b>     | <b>30</b>           | <b>30.00</b>            | <b>0</b>                 | <b>0.00</b>        | <b>0</b>              | <b>11.15</b>  | <b>0</b> | <b>0.00</b> | <b>13,734</b>       | <b>13,612.15</b> | <b>13,734</b> | <b>13,611.40</b> | <b>0</b>   | <b>(0.75)</b> |

## FY 2024 ADVERTISED POSITION SUMMARY (STATE AND GRANT POSITIONS)

| FUND/AGENCY   | FY 2022           |               | FY 2023            |               |                      |             |                         |              | FY 2024            |               | Inc/(Dec)<br>Pos/FTE |                       |          |             |
|---|-------------------|---------------|--------------------|---------------|----------------------|-------------|-------------------------|--------------|--------------------|---------------|----------------------|-----------------------|----------|-------------|
|   | Actual<br>Pos/FTE |               | Adopted<br>Pos/FTE |               | Carryover<br>Pos/FTE |             | Out of Cycle<br>Pos/FTE |              | Revised<br>Pos/FTE |               |                      | Advertised<br>Pos/FTE |          |             |
| <b>STATE POSITIONS</b>                                  |                   |               |                    |               |                      |             |                         |              |                    |               |                      |                       |          |             |
| <b>Fund 10001, General Fund</b>                         |                   |               |                    |               |                      |             |                         |              |                    |               |                      |                       |          |             |
| Circuit Court and Records                               | 15                | 15.00         | 15                 | 15.00         | 0                    | 0.00        | 0                       | 0.00         | 15                 | 15.00         | 15                   | 15.00                 | 0        | 0.00        |
| Juvenile and Domestic Relations District Court          | 47                | 47.00         | 47                 | 47.00         | 0                    | 0.00        | 3                       | 2.60         | 50                 | 49.60         | 50                   | 49.60                 | 0        | 0.00        |
| General District Court                                  | 197               | 194.00        | 197                | 194.00        | 0                    | 0.00        | 13                      | 13.00        | 210                | 207.00        | 210                  | 207.00                | 0        | 0.00        |
| Office of the Sheriff                                   | 2                 | 2.00          | 2                  | 2.00          | 0                    | 0.00        | 0                       | 0.00         | 2                  | 2.00          | 2                    | 2.00                  | 0        | 0.00        |
| <b>Total General Fund</b>                               | <b>261</b>        | <b>258.00</b> | <b>261</b>         | <b>258.00</b> | <b>0</b>             | <b>0.00</b> | <b>16</b>               | <b>15.60</b> | <b>277</b>         | <b>273.60</b> | <b>277</b>           | <b>273.60</b>         | <b>0</b> | <b>0.00</b> |
| <b>GRANT POSITIONS</b>                                  |                   |               |                    |               |                      |             |                         |              |                    |               |                      |                       |          |             |
| <b>Fund 50000, Federal/State Grant</b>                  |                   |               |                    |               |                      |             |                         |              |                    |               |                      |                       |          |             |
| Dept. of Housing and Community Development              | 2                 | 2.00          | 2                  | 2.00          | 0                    | 0.00        | 0                       | 0.00         | 2                  | 2.00          | 2                    | 2.00                  | 0        | 0.00        |
| Office of Human Rights and Equity Programs              | 2                 | 2.00          | 2                  | 1.60          | 0                    | 0.00        | 0                       | 0.40         | 2                  | 2.00          | 2                    | 2.00                  | 0        | 0.00        |
| Department of Transportation                            | 6                 | 5.50          | 6                  | 5.50          | 0                    | 0.00        | 0                       | (0.50)       | 6                  | 5.00          | 6                    | 5.00                  | 0        | 0.00        |
| Department of Family Services                           | 67                | 66.30         | 67                 | 66.30         | 0                    | 0.00        | 2                       | 2.00         | 69                 | 68.30         | 66                   | 64.80                 | (3)      | (3.50)      |
| Health Department                                       | 60                | 60.00         | 53                 | 53.00         | 0                    | 0.00        | 7                       | 7.00         | 60                 | 60.00         | 55                   | 55.00                 | (5)      | (5.00)      |
| Fairfax-Falls Church Community Services Board           | 79                | 74.70         | 74                 | 69.80         | 2                    | 1.75        | 1                       | 1.85         | 77                 | 73.40         | 85                   | 80.80                 | 8        | 7.40        |
| Department of Neighborhood and Community Services       | 131               | 124.20        | 129                | 123.20        | 0                    | 0.00        | 5                       | 4.00         | 134                | 127.20        | 142                  | 135.20                | 8        | 8.00        |
| Juvenile and Domestic Relations District Court          | 1                 | 0.50          | 0                  | 0.00          | 0                    | 0.00        | 0                       | 0.00         | 0                  | 0.00          | 0                    | 0.00                  | 0        | 0.00        |
| General District Court                                  | 8                 | 8.00          | 8                  | 8.00          | 0                    | 0.00        | 0                       | 0.00         | 8                  | 8.00          | 8                    | 8.00                  | 0        | 0.00        |
| Police Department                                       | 10                | 10.00         | 10                 | 10.00         | 0                    | 0.00        | 0                       | 0.00         | 10                 | 10.00         | 10                   | 10.00                 | 0        | 0.00        |
| Office of the Sheriff                                   | 2                 | 1.00          | 0                  | 0.00          | 0                    | 0.00        | 2                       | 1.00         | 2                  | 1.00          | 2                    | 1.00                  | 0        | 0.00        |
| Fire and Rescue Department                              | 20                | 19.50         | 19                 | 18.50         | 0                    | 0.00        | 1                       | 1.00         | 20                 | 19.50         | 20                   | 19.50                 | 0        | 0.00        |
| Emergency Management                                    | 5                 | 4.90          | 4                  | 4.00          | 0                    | 0.00        | 0                       | 0.00         | 4                  | 4.00          | 3                    | 3.00                  | (1)      | (1.00)      |
| <b>Total Federal/State Grant Fund</b>                   | <b>393</b>        | <b>378.60</b> | <b>374</b>         | <b>361.90</b> | <b>2</b>             | <b>1.75</b> | <b>18</b>               | <b>16.75</b> | <b>394</b>         | <b>380.40</b> | <b>401</b>           | <b>386.30</b>         | <b>7</b> | <b>5.90</b> |
| <b>Fund 50800, Community Development Block Grant</b>    |                   |               |                    |               |                      |             |                         |              |                    |               |                      |                       |          |             |
| Department of Housing and Community Development         | 17                | 17.00         | 16                 | 16.00         | 0                    | 0.00        | 0                       | 0.00         | 16                 | 16.00         | 16                   | 16.00                 | 0        | 0.00        |
| <b>Total Community Development Block Grant</b>          | <b>17</b>         | <b>17.00</b>  | <b>16</b>          | <b>16.00</b>  | <b>0</b>             | <b>0.00</b> | <b>0</b>                | <b>0.00</b>  | <b>16</b>          | <b>16.00</b>  | <b>16</b>            | <b>16.00</b>          | <b>0</b> | <b>0.00</b> |
| <b>Fund 50810, HOME Investment Partnerships Program</b> |                   |               |                    |               |                      |             |                         |              |                    |               |                      |                       |          |             |
| Department of Housing and Community Development         | 2                 | 2.00          | 2                  | 2.00          | 0                    | 0.00        | 0                       | 0.00         | 2                  | 2.00          | 2                    | 2.00                  | 0        | 0.00        |
| <b>Total HOME Investment Partnerships Program</b>       | <b>2</b>          | <b>2.00</b>   | <b>2</b>           | <b>2.00</b>   | <b>0</b>             | <b>0.00</b> | <b>0</b>                | <b>0.00</b>  | <b>2</b>           | <b>2.00</b>   | <b>2</b>             | <b>2.00</b>           | <b>0</b> | <b>0.00</b> |



# Glossary and Acronyms



**FY 2024**

Advertised Budget Plan



# Glossary and Acronyms

## Glossary

**Account:** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accounting Period:** A period of time (e.g., one month, one year) where the County determines its financial position and results of operations.

**Accrual:** Accrual accounting/budgeting refers to a method of accounting/budgeting in which revenues are recorded when earned and outlays are recorded when goods are received or services are performed, even though the actual receipts and disbursements of cash may occur, in whole or in part, in a different fiscal period.

**Accrual Basis of Accounting:** A method of accounting where revenues are recorded when service is given, and expenses are recognized when the benefit is received. In Fairfax County, governmental and agency funds are accounted for on a modified accrual basis of accounting in which revenue is recognized when it is measurable and available. Revenue from the use of money and property and from intergovernmental reimbursement grants is recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 45 days thereafter. Expenditures are generally recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and certain other general long-term obligations.

**Actual:** Monies that have already been used or received; different from budgeted monies, which are estimates of funds to be spent or received.

**Actuarial:** A methodology that makes determinations of required contributions to achieve future funding levels by addressing risk and time.

**Adopted Budget Plan:** A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Executive's Advertised Budget Plan by the Board of Supervisors. The Adopted Budget Plan reflects approved tax rates and estimates of revenues, expenditures, transfers, agency goals, objectives, and performance data. Sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

**Affordable Care Act:** The Patient Protection and Affordable Care Act (PPACA), commonly called the Affordable Care Act (ACA) is a United States federal statute enacted in March 2010. The Affordable Care Act was intended to increase health insurance quality and affordability, lower the uninsured rate by expanding insurance coverage and reduce the costs of healthcare. It introduced mechanisms including mandates, subsidies, and insurance exchanges. The law requires insurers to accept all applicants, cover a specific list of conditions and charge the same rates regardless of pre-existing conditions or sex.

**Ad Valorem Tax:** A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

**Advanced Life Support (ALS):** The rapid intervention of advanced emergency medical services such as cardiac monitoring, starting intravenous fluids, giving medication, manual defibrillation, and the process of using advance airway adjuncts.

**Advertised Budget Plan:** A plan of financial operations submitted by the County Executive to the Board of Supervisors. This plan reflects estimated revenues, expenditures, and transfers, as well as agency goals, objectives, and performance data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the fiscal management of the County.

**Affordable Housing:** Housing is generally considered affordable when the cost of rent/mortgage does not exceed 30-35 percent of the annual gross household income.

**American Rescue Plan Act (ARPA):** This \$1.9 trillion package included funding for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to help state, local, and municipal governments to continue providing pandemic relief. The act was signed into law on March 11, 2021. The County received a total of \$22 million in direct federal funding assistance from the ARPA CSLFRF. The first tranche of \$111 million was received in May 2021 and the second tranche of \$111 million was received in June 2022. The ARPA Fiscal Recovery Fund gives broad flexibility in how funding can be used. This includes supporting the public health response, including services to address behavioral healthcare needs; providing housing, food, and job training assistance to workers and families; supporting small businesses and impacted sectors that have suffered negative economic impacts of the pandemic; supporting communities disproportionately impacted by the pandemic, through housing, education, and childcare assistance; and providing for replacement of lost revenue by state, local or tribal governments.

**Amortization:** The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

**Annual Comprehensive Financial Report (ACFR):** This official annual report, prepared by the Department of Finance, presents the status of the County's finances in a standardized format. The annual report is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures. The annual report contains the annual audited results of the County's financial position and activity.

**Annual Required Contribution (ARC):** The actuarially determined amount of employer funding required to support pension or OPEB (other post-employment benefit) costs. The ARC is composed of the normal cost, which is the cost of benefits earned in the current year, and the amortization of the unfunded liability for benefits earned in prior years.

**Appropriated Fund:** Funds budgeted and authorized by the Board of Supervisors for County agencies and funds to incur liabilities for the acquisition of goods and services. These funds, which include revenues derived from governmental sources, require annual appropriation by the Board of Supervisors for legal spending authority by agencies.

**Appropriation:** A specific amount of money authorized by the Board of Supervisors to a specified unit of the County government to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

**Appropriation Controls:** A specific amount of money authorized by the Board of Supervisors to a specified unit of the County government to make expenditures and to incur obligations for specific purposes. Spending is generally controlled either at the bottom line of appropriation categories such as Personnel Services, Operating Expenses, Recovered Costs (Work Performed for Others), or Capital Equipment (for operating agencies) or the bottom-line of a project budget, e.g.,

for capital construction funds or grant budget. In addition, agencies cannot transfer funds from one fund to another fund without authorization from the Board of Supervisors. Agencies cannot adjust their bottom-line budget expenditures without authorization from the Board of Supervisors. Typically, the Board of Supervisors approves agency bottom-line expenditure adjustments during the next budget review cycle, i.e., Third Quarter or Carryover. With adequate justification and DMB approval, agencies can perform a budget transfer of funds from one category to another, e.g., from Personnel Services to Operating Expenses, as long as there is no change to the agency's bottom-line budget and the budget transfer must occur within the same agency and/or fund.

**Arbitrage:** With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage on the proceeds from issuance of governmental securities.

**Area Median Income (AMI):** A measure of the amount of income for a specific geographical area where one-half of that area's population earns more than the AMI and the other half of the population earns less than AMI.

**Assessed Property Value:** The estimated actual value set upon real estate or other taxable property by the County Property Appraiser (Department of Tax Administration) as a basis for levying real estate tax. Real property is assessed as of January 1 each year at the estimated fair market value of all land and improvements, with the resulting taxes being payable in the subsequent fiscal year. Real estate taxes are due in equal installments, on July 28 and December 5. Unpaid taxes automatically constitute liens on real property which must be satisfied prior to sale or transfer, and after three years, foreclosure proceedings can be initiated.

**Assessment:** The official valuation of property for purposes of taxation.

**Assessment Ratio:** The ratio of the assessed value of a taxed item to the market value of that item. In Fairfax County, real estate is assessed at 100 percent of market value as of January 1 each year.

**Assets:** Resources owned or held by a government which have monetary value. Assets may be tangible or intangible and are expressed in terms of cost or some other value.

**Audit:** An audit is an official examination and verification of accounts and records, especially of financial accounts, annually performed by an independent body. The County's financial statements are audited as required by the Code of Virginia. In addition to meeting the requirements of the state statutes, the County's independent audit meets the requirements of in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The report of the independent auditors on the basic financial statements can be found in the financial section of the Comprehensive Financial Audit Report. The Single Audit Report, issued separately, contains the independent auditor's reports related specifically to the single audit. As a recipient of federal and state financial assistance, the County also is responsible for maintaining an adequate internal control structure to ensure and document compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the County's Internal Audit Office staff.

**Audit Adjustment:** This is an adjustment for an expenditure or revenue collection which has not been included in the Carryover Actuals but has been deemed by the auditors to have occurred in the previous fiscal year. When an audit adjustment occurs, the Actual expenditures or revenues are either increased or decreased, resulting in a change to the actual Ending Balance and the Revised Beginning Balance. In addition, an audit adjustment can sometimes affect the revised budget plan for the following fiscal year.

**Auditor of Public Accounts (APA):** A state agency that oversees accounting, financial reporting, and audit requirements for the units of local government in the Commonwealth of Virginia.

**Authorized but Unissued Bonds:** Bonds authorized by the Board of Supervisors following a referendum, but not issued to the bond markets. Bonds approved after July 1, 1991 have a maximum of 10 years available by law in which to be issued.

**Average Household Size:** The average number of persons residing within a household in a particular area. It is computed by dividing the total population in households (excluding group quarters such as correctional facilities, nursing homes and college dormitories) by the total number of occupied housing units in that area.

**Balanced Budget:** A budget is balanced when projected total funds available equal total disbursements, including established reserves. All local governments in the Commonwealth of Virginia must adopt a balanced budget as a requirement of state law no later than by July 1.

**Base Budget:** Cost of continuing the existing levels of service.

**Basic Life Support (BLS):** The level of medical care which is used for victims of life-threatening illnesses or injuries until they can be given full medical care at a hospital. It can be provided by trained medical personnel, including emergency medical technicians, paramedics, and by laypersons who have received BLS training. BLS is generally used in the pre-hospital setting and can be provided without medical equipment.

**Basis Point:** Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.

**Beginning Balance:** Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year if appropriated.

**Benchmarking:** The systematic comparison of performance with other jurisdictions in order to discover best practices that will enhance performance. Benchmarking involves determining the quality of products, services, and practices by measuring critical factors (e.g., how effective, how much a product or service costs) and comparing the results to those of highly regarded competitors.

**Benefits:** Expenditures related to employee benefits that are funded through employee and employer payroll deductions, like health insurance, retirement, and social security costs.

**Best Practice:** Program or service that is the most effective technique to reach an intended outcome when applied to a particular condition or circumstance. Best practices are generally documented as evidence-based by national organizations' review of research.

**Board of Supervisors:** The Code of Virginia (§ 15.2-802) provides that the powers of the County as a body politic and corporate shall be vested in an urban county board of supervisors, to consist of one member from each district of such county and to be known as the board of supervisors (the board). Each member shall be a qualified voter of his or her district and shall be elected by the qualified voters thereof. In addition to the above-board members, the voters shall elect a county chairman who shall be a qualified voter of the county. The Board of Supervisors of Fairfax County is composed of ten members, one from each of the nine County magisterial districts, plus a chairman. Supervisors are elected for four-year terms.

**Body-Worn Cameras (BWCs):** A Body-Worn Camera is a wearable audio/video recording system used to record events in which police officers are involved. The audio/video recordings from BWCs can help demonstrate transparency to the community when law enforcement is involved; document statements, observations, behaviors, and collect other evidence; and deter illegal and inappropriate behaviors by both law enforcement and the public.

**Bond:** A written promise to pay a specified sum of money (called the principal), at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (GO Bonds) and Revenue Bonds. The majority of bonds issued for County and School construction projects are known as General Obligation Bonds.

**Bond Covenants:** A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

**Bond Proceeds:** The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These moneys are used to finance the project or purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract.

**Bond Rating:** A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued. Fairfax County uses the services of the nation's three primary bond rating services, Moody's Investors Service, Standard & Poor's, and Fitch, to perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully. Fairfax County has maintained a Triple A bond rating status from Moody's since 1975, Standard and Poor's since 1978, and Fitch since 1997.

**Bond Referendum:** A process whereby the voters of a governmental unit are given the opportunity to approve or disapprove a proposed issue of municipal securities, most commonly required for the approval of General Obligation Bonds. Requirements for voter approval may be imposed by constitution, statute, or local ordinance.

**Budget:** A plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department," "the Capital Budget," or "the School Board's budget," or it may relate to a fiscal plan for an entire jurisdiction, such as "the budget of Fairfax County."

**Budget Transfers:** Budget transfers shift previously budgeted funds from one item of expenditure to another. Transfers may occur throughout the course of the fiscal year as needed for County government operations.

**Build-Out:** This refers to the time in the life cycle of the County when no incorporated property remains undeveloped. All construction from this point forward is renovation, retrofitting or land cleared through the demolition of existing structures.

**Business Process Redesign:** A methodology that seeks to improve customer service by focusing on redesigning current processes, and possibly incorporating automation-based productivity improvements. Redesign efforts require an Information Strategy Plan (ISP) which identifies and prioritizes the business areas to be redesigned. New or enhanced Business System Applications (BSAs) are usually required to improve the flow of information across organizational boundaries.

**Business, Professional and Occupational License (BPOL) Tax:** Businesses, professions, trades, and occupations are assessed a license tax based on gross receipts for the prior year, without deductions. Exclusions are deductions from the definition of gross receipts. Section 4-7.2-1(B) of the Fairfax County Code and Chapter 37 of Title 58.1 of the Code of Virginia lists the only deductions that can be claimed. Individuals engaged in home occupations and who are self-employed must also file if their gross receipts are greater than \$10,000. Receipts of venture capital or other investment funds are excluded from taxation except commissions and fees.

**Capital Asset:** Property that has an initial useful life longer than one year and that is of significant value. The useful life of most capital assets extends well beyond one year and includes land, infrastructure, buildings, renovations to buildings that increase their value, equipment, vehicles, and other tangible and intangible assets.

**Capital Equipment:** Equipment such as vehicles, furniture, technical instruments, etc., which have a life expectancy of more than one year and a value of over \$5,000. Equipment with a value of less than \$5,000 is operating equipment.

**Capital Expenditure:** A direct expenditure that results in or contributes to the acquisition or construction of major capital assets (e.g., lands, roads, buildings). The expenditure may be for new construction, addition, replacement, or renovations to buildings that increase their value, or major alteration of a capital asset. Capital assets include land, infrastructure, buildings, equipment, vehicles, and other tangible and intangible assets that have useful lives longer than one year.

**Capital Facilities:** Fixed assets, such as buildings or land.

**Capital Improvement Program (CIP):** A five-year plan for public facilities which addresses the construction or acquisition of fixed assets, primarily buildings but also including parks, sewers, sidewalks, etc., and major items of capital equipment and operating expenses related to new facilities.

**Capital Outlay:** Expenditures for capital-related expenditures.

**Capital Paydown:** Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is also referred to as “pay-as-you-go” construction.

**Capital Project:** Major construction, acquisition, or renovation activities which add value to a government’s physical assets or significantly increase their useful life.



**Capital Projects Funds:** Funds, defined by the State Auditor of Public Accounts, that account for the acquisition and/or construction of major capital facilities or capital improvements other than sewers.

**Capital Renewal:** Capital renewal is the planned replacement of building subsystems such as roofs, electrical systems, HVAC systems and plumbing systems that have reached the end of their useful life. Major capital renewal investments are required in facilities to replace old, obsolete building subsystems that have reached the end of their life cycle.

**Carryover Review:** The process by which certain unspent or unencumbered funds for appropriations previously approved by the Board of Supervisors and for commitments to pay for goods and services at the end of one fiscal year are reappropriated in the next fiscal year. Typically, funds carried over are nonrecurring expenditures, such as capital projects or capital equipment items.

**Cash Management:** An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

**Cash Management System:** A system of financial practices which ensures that sufficient cash is available on a daily basis for payment of County obligations when due.

**Chart of Accounts:** A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

**Child Care Assistance and Referral (CCAR) Program:** The CCAR program provides financial assistance for childcare to families with low to moderate income who are working, or who are in education/training programs and need assistance with paying for the cost of childcare. The program pays for childcare in center-based and family childcare programs. CCAR provides information about County childcare programs and supports families in choosing care.

**Children's Health Insurance Program (CHIP):** This federally administered program is run by the U.S. Department of Health and Human Services that provides matching funds to states for health insurance to families with children. The program was designed to cover uninsured children in families with incomes that are modest but too high to qualify for Medicaid.

**Children's Services Act (CSA):** The Children's Services Act (CSA) provides both community- and facility-based services to at-risk children and their families. Services offered through CSA are driven by federal and state mandates in foster care and special education. County agencies and Fairfax County Public Schools (FCPS) work collaboratively to design service plans meeting the unique needs of families with children and youth who have, or are at-risk of having, serious emotional or behavioral difficulties.

**Class:** A group of positions which are sufficiently alike in general duties and responsibilities to warrant the use of the same title, specification and pay range.

**Class Series:** A number of classes of positions which are substantially similar as to the types of work involved and differ only in rank as determined by the level of the duties and degree of responsibility involved and the amount of training and experience required.

**Class Specification:** A written description of a class consisting of a class title, a general statement of the level of work, a statement of the distinguishing features of work, some examples of work, and the minimum qualifications for the class.

**Classification:** The grouping of positions in regard to:

- kinds of duties performed and responsibilities;
- level of duties performed;
- requirements as to education, knowledge and experience and ability;
- tests of fitness and;
- ranges of pay.

**Client Cost for Service:** The direct cost, as charged to the client, of receiving a service.

**Collective Bargaining:** During the 2020 session, the Virginia General Assembly passed legislation that allows Virginia counties, cities, and towns to adopt local ordinances or resolutions authorizing collective bargaining with labor unions on behalf of public officers and employees. The legislation became effective on May 1, 2021. In October 2021, the County adopted the Collective Bargaining Ordinance to amend Charter 3 of the Code of the County of Fairfax.

**Collective Impact:** An approach to achieve better results when individuals and organizations pool resources and work together. The Collective Impact approach focuses on community development through engagement residents, schools, local government, community organizations, and faith and business partners to work collaboratively to ensure the well-being of children and youth in Fairfax County.

**Commonwealth Coordinated Care Program Plus (CCCP):** Beginning in July 2017, the Commonwealth of Virginia will move from a fee-for-service delivery model into a managed care model, to be known as the Commonwealth Coordinated Care Program Plus (CCCP), for individuals who receive both Medicare and Medicaid. This statewide managed care program will serve approximately 213,000 individuals throughout the Commonwealth. The CCCP program allows individuals who receive both Medicare and Medicaid the opportunity to receive integrated coordinated care to improve health outcomes.

**Comprehensive Plan:** The plan that guides and implements coordinated, adjusted, and harmonious land development that best promotes the health, safety, and general welfare of County residents. It contains long-range recommendations for land use, transportation systems, community services, historic resources, environmental resources, and other facilities, services, and resources.

**Community Outcome Area:** The Ten Community Outcome Areas represent the issues of greatest importance to the community. Each area includes indicators, proposed strategies, and metrics that further the efforts of the Countywide Strategic Plan. The Ten Community Outcome Areas include: 1) Cultural and Recreational Opportunities; 2) Economic Opportunity; 3) Effective and Efficient Government; 4) Empowerment and Support for Residents Facing Vulnerability; 5) Environment and Energy; 6) Healthy Communities; 7) Housing and Neighborhood Livability; 8) Lifelong Education and Learning; 9) Mobility and Transportation; and 10) Safety and Security.

**Consolidated Plan:** The U.S. Department of Housing and Urban Development (HUD) requires a Consolidated Plan application which combines the planning and application submission processes for several HUD programs: Community Development Block Grant, HOME Investment Partnerships Program, Emergency Shelter Grant, and Housing Opportunities for Persons with AIDS. Citizen participation is required as part of the process and is accomplished through representation on the Consolidated Plan Review Committee (CPRC), involvement in public hearings held on housing and community development needs, and participation in public hearings at which the Board of Supervisors acts on the allocation of funds as recommended by the CPRC.

**Constant or Real Dollars:** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**Consumer Price Index (CPI):** CPI is a measure of the price level of a fixed “market basket” of goods and services relative to the value of that same basket in a designated base period. Measures for two population groups are currently published by the Bureau of Labor Statistics, CPI-U and CPI-W. CPI-U is based on a market basket determined by expenditure patterns of all urban households including professionals, self-employed, the poor, the unemployed, retired persons, and urban wage-earners and clerical workers. The CPI-W represents expenditure patterns of only urban wage-earner and clerical-worker families including sales workers, craft workers, service workers, and laborers. The CPI is used as appropriate to adjust for inflation.

**Contingency:** An appropriation of funds available to cover unforeseen events that occur during the fiscal year.

**Contractual Services:** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act:** The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) is a \$2.2 trillion economic stimulus bill signed into law on March 27, 2020 to address the COVID-19 pandemic. It is a broad financial rescue package that addressed major areas including individuals, unemployment assistance, business relief, tax breaks and credits, hospital and healthcare assistance, and state and local government. Some of the funding was program specific with mandatory spending provisions while other funding was considered emergency, discretionary spending. The County received assistance through multiple awards including the County’s allocation from the Coronavirus Relief Fund as well as funding received through the Community Development Block Grant and Emergency Solutions Grant.

**Coronavirus Disease 2019 (COVID-19):** A viral infection that can spread from person-to-person caused by a new coronavirus that initially emerged in December 2019 and spread throughout the world.

**Coronavirus Preparedness and Response Supplemental Appropriations Act:** The first major legislative initiative to address COVID-19. The act was signed into law on March 6, 2020. This \$8.3 billion package provided funding for the national response to coronavirus, including among its provisions an emergency telehealth waiver, vaccine development, support for state and local governments, and assistance for affected small businesses.

**Coronavirus Relief Fund (CRF):** The fund was established by the CARES Act to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 health emergency. The CARES Act appropriated \$150 billion to the Fund. Under the CARES Act, the CRF is to be used to make payments for specified uses to states and certain local governments; the District of Columbia and United States Territories; and Tribal governments. Per the CARES Act, the payments from the Fund may only be used to cover costs that are necessary expenditures incurred due to the COVID-19 public health emergency; were not accounted for in the most recently approved budget; and were incurred during the period that begins on March 1, 2020. The allocation has been fully expended and the final report was submitted to the U.S. Department of the Treasury in October 2022.

**Cost Center:** Expenditure categories within a program area that relates to specific organizational goals or objectives. Each cost center may consist of an entire agency or a part of an agency. The Civil Service Commission, for example, being small and having a single purpose, is treated as a single cost center. The Office of the County Executive consists of five cost centers: Administration of County Policy, One Fairfax, Office of Internal Audit, and Office of Environmental and Energy Coordination, and Government Relations.

**Costs of Issuance:** The expenses associated with the sale of a new issue of municipal securities, including such items as printing, legal, rating agency fees, and others.

**Countywide Strategic Plan:** Fairfax County's first strategic plan was adopted by the Board of Supervisors on October 5, 2021, as a collective framework to integrate existing departmental and issue-specific plans, so all efforts are aligned, coordinated, and focused on the future. The plan charts a path forward across Ten Community Outcome Areas and is intended to be a living document that serves as a decision-making tool and informs the annual budget process. The plan focuses on transforming areas where residents face economic, educational, health, housing, and other challenges through promoting access to opportunity. Although developed in 2019, the plan was deferred for one year due to COVID-19 to allow for necessary revisions related to the health pandemic. The Countywide Strategic Plan is galvanized by four key drivers:

- commitment to **equity** through the One Fairfax policy;
- a focus on the **Ten Community Outcome Areas** identified as most important by members of the community;
- an integrated approach to collecting and using **data**;
- and the **inclusive engagement** of all county residents, employees, and other key stakeholders.

These elements set a new foundation for the way different functions within county government work together under a shared vision, in pursuit of achieving real and sustained progress for the benefit of all people who live, work, and play in Fairfax County. Equity (and more specifically, communities of opportunity) is one of the main drivers because it helps county and school leaders to look intentionally, comprehensively, and systematically at barriers that may be creating gaps in opportunity, and to intentionally and strategically direct resources to fill the gaps. All related documents and videos are available at <https://www.fairfaxcounty.gov/strategicplan>.

**Credit Rating:** The credit worthiness of a governmental unit as determined by an independent rating agency. Fairfax County is rated by three rating agencies: 1) Moody's Investors Service; 2) Standard and Poor's; and 3) Fitch Investors Services.

**Cross-Cutting Initiative:** A cross-cutting initiative involves the participation of two or more government agencies in addressing a challenge or implementing a program in Fairfax County. For example, there is a coordinated effort to offer alternatives to incarceration for people with mental illness, co-occurring substance use disorders and/or developmental disabilities, who come into contact with the criminal justice system for low level offenses by several agencies including the Fairfax-Falls Church Community Services Board, Department of Public Safety Communications, Police Department, Office of the Sheriff, Fire and Rescue Department, and court services.

**Debt Limit:** The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory, or charter provisions.

**Debt Service:** The amount of money necessary to pay interest on an outstanding debt; the principal of maturing serial bonds and the required contributions to a sinking fund for term bonds. Debt service on bonds may be calculated on a calendar year, fiscal year, or bond fiscal year basis.

**Debt Service Funds:** Funds defined by the State Auditor of Public Accounts to finance and account for the payment of principal and interest on borrowed funds such as bonds. Fairfax County has three debt service funds, one for school debt, one for the Wastewater Management Program, and one for bonds issued to finance capital expenditures for all other agencies (County debt service). These funds receive revenue primarily by transfers from the General Fund, except for the Sewer Debt Service Fund, which is supported by sewer service fees.

**Defeasance:** A provision that voids a bond when the borrower sets aside cash or bonds sufficient to service the borrower's debt. When a bond issue is defeased, the borrower sets aside cash to pay off the bonds; therefore, the outstanding debt and cash offset each other on the balance sheet and do not need to be recorded.

**Deferred Retirement Option Plan (DROP):** A provision within a defined benefit retirement system that allows an employee who reaches retirement eligibility to agree to defer leaving employment until a specified date in the future, on the condition of being deemed to have retired for purposes of the retirement system. The employee continues to receive a salary and fringe benefits; however, contributions on the employees' behalf to the retirement system cease, while the payments the employee would receive if he/she was retired are invested and provided when the employee reaches the agreed upon date (no more than three years).

**Deficit:** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Defined Benefit Pension Plan:** A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period. The amount specified usually is a function of one or more factors such as age, years of service, and compensation.

**Department:** All office, divisions, and other work units, which are under the control of a single department head. Example: Fairfax-Falls Church Community Services Board (CSB).

**Depreciation:** The decrease in value of physical assets due to use and the passage of time. In financial terms, it refers to the process of allocating the cost of a capital asset to the periods during which the asset is used.

**Devolution:** The transfer or delegation of power to a lower level, especially by federal or state government to a local or regional government.

**Dillon Rule:** Fairfax County operates under the urban county executive form of government, an optional form of Virginia county government, and like other Virginia local governments, Fairfax County has limited powers. This doctrine of limited authority for local governments is commonly called the Dillon Rule, a name that is derived from the writings of a judge and law professor named John Forrest Dillon (1831-1914). The Dillon Rule is used in interpreting law when there is a question of whether or not a local government has a certain power. The Dillon Rule narrowly defines the power of local governments. Virginia courts have concluded that local governments in Virginia have only those powers that are specifically conferred on them by the Virginia General Assembly. Fairfax County has limited powers in and cannot take certain actions without appropriate action from the state, which limits revenue diversification options among other things.

**Direct Costs:** These are capital costs that can be traced easily to a specific project, activity, or product. Examples of such costs include the contract price, preliminary engineering studies, surveys, legal fees to establish title, installation costs, freight, and materials used in the construction or installation of the asset.

**Disbursement:** An expenditure or a transfer of funds to another accounting entity within the County's financial system. Total disbursements equal the sum of expenditures and transfers out to other funds.

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents.

**Diversion First:** Fairfax County community and government leaders have launched an effort, called Diversion First, to reduce the number of people with mental illness in local jails by diverting nonviolent offenders experiencing mental health crises to treatment rather than bringing them to jail. The Diversion First team includes County and state leaders, judges and magistrates, public defender and Commonwealth's Attorney, mental health advocates and consumers, and public safety staff.

**Economic Success Strategic Plan (ESSP):** Fairfax County's strategic plan for economic success focuses on high-level policy recommendations to help the County to expand and diversify the economy. The Board of Supervisors approved this plan on March 3, 2015. This economic roadmap was created by the 50-member, board-appointed Economic Advisory Commission, along with County staff. The group broadly sought input to craft the plan, obtaining feedback from more than 250 participants. Stakeholder representation was inclusive of various members of the community, including business, community, and civic leaders, local chambers of commerce, area colleges and universities, and local residents. The strategy focuses on high-level policy recommendations to help the County to expand and diversify the economy, and it focuses on six goals:

- Further diversifying our economy
- Creating places where people want to be
- Improving the speed, consistency, and predictability of the County's development review process
- Investing in natural and physical infrastructure
- Achieving economic success through education and social equity

- Increasing the agility of County government

**Effectiveness:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of resources. Efficiency measures are one of the four performance indicators in Fairfax County's Family of Performance Measures. This indicator reflects inputs used per unit of output and is typically expressed in terms of cost per unit or productivity.

**Eligibility:** The conditions and requirements established by a service provider for clients to access specific services.

**Emergency Management Performance Grant (EMPG):** This is a federally funded program which plays an important role in the implementation of the National Preparedness System (NPS) by supporting the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal (the Goal) of a secure and resilient Nation. The purpose of EMPG is to provide federal funds to assist State, local, territorial, and tribal governments in preparing for all hazards.

**Employees Advisory Council (EAC):** Established by the Fairfax County Merit System Ordinance to provide a continuing medium through which all employees in the competitive service, both Schools and County, may contribute their advice and suggestions for the improvement of the career merit system and other aspects of the government of Fairfax County.

**Encumbrance:** An obligation incurred in the form of purchase orders, contracts and similar items that will become payable when the goods are delivered, or the services rendered. An encumbrance is an obligation of funding for an anticipated expenditure prior to actual payment for an item. Funds are usually reserved or set aside and encumbered once a contracted obligation has been entered.

**Enterprise Funds:** Funds, as defined by the State Auditor of Public Accounts, to account for operations that are financed and operated in a manner similar to private business enterprises. An enterprise fund is a self-supporting fund design to account for activities supported by user charges. For example, funds which support the Wastewater Management Program are classified as enterprise funds.

**Equalization:** An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.

**Equity:** One Fairfax defines equity as the commitment to promote fairness and justice in the formation of public policy that results in all residents – regardless of age, race, color, sex, sexual orientation, gender identity, religion, national origin, marital status, disability, socio-economic status or neighborhood of resident or other characters – having opportunity to fully participate in the region's economic vitality, contribute to its readiness for the future, and connect to its assets and resources. Equity is considered in decision-making and in the development and delivery of future policies, program, and services.

**Escrow:** Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.

**ESInet:** A managed IP network that is used for emergency services communications which can be shared by all Public Safety agencies. AT&T ESInet brings a smarter way to deliver 911 calls. Built on AT&T's industry-leading network, the IP-based call routing service uses the National Emergency Number Association's i3 standards to modernize decades-old 911 infrastructure.

**Estimate, No Scope, No Inflation (ENSNI):** Term used in the Fairfax County CIP to describe funding estimates for future capital projects which have not yet been scoped and are developed using today's dollars without considering inflation.

**Expenditure:** The disbursement of appropriated funds to purchase goods and/or services. An expenditure is the actual outlay of monies for goods and services. There are three basic types of expenditures: operating, capital and debt. Operating expenditures are, in a broad sense, current day-to-day expenses such as salaries, supplies, and purchase of equipment or property below a certain dollar threshold or useful life. Usually, these are items which are consumed during the fiscal year in which they are purchased or acquired.

**Fair Labor Standards Act (FLSA):** is a federal law which establishes minimum wage, overtime pay eligibility, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in federal, state, and local governments.

**Fairfax County Employees' Retirement System (ERS):** One of the retirement systems established by Fairfax County under Sections 401(a) and 414(d) of the Internal Revenue Code as qualified governmental pension plans, the fund accounts for resources held in a trustee capacity for its members and beneficiaries. Members include County employees not covered under the Uniformed or Police Officers systems and certain FCPS employees including food service, custodial, bus drivers, part-time and substitute teachers, and maintenance staff.

**Fairfax County Police Officer Retirement System (PORS):** One of the retirement systems established by Fairfax County under Sections 401(a) and 414(d) of the Internal Revenue Code as qualified governmental pension plans, the fund accounts for resources held in a trustee capacity for its members and beneficiaries. Members include Fire and Rescue personnel, uniformed Sheriff's Office employees, animal protection police officers, helicopter pilots, and non-administrative staff in the Department of Public Safety Communications.

**Fairfax County Unified System (FOCUS):** This refers to the joint Enterprise Resource Planning (ERP) system which Fairfax County Government and Fairfax County Public Schools implemented in November 2011 to replace the legacy finance, procurement, and human resources systems with a single, unified system.

**Fairfax County Uniformed Retirement System (URS):** One of the retirement systems established by Fairfax County under Sections 401(a) and 414(d) of the Internal Revenue Code as qualified governmental pension plans, the fund accounts for resources held in a trustee capacity for its members and beneficiaries. Members include Fairfax County Police Officers.

**Fairfax First:** Fairfax First is a County initiative to implement tactical recommendations to improve the speed, consistency, and predictability of the County's land development process. This initiative supports the Economic Success Strategic Plan (ESSP).



**Families First Coronavirus Response (FFCRA) Act:** The Families First Coronavirus Response Act requires that certain employers must provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19. This act was signed into law on March 18, 2020. Under the FFCRA, covered employers are those that employ fewer than 500 employees and certain governmental employers.

**Family Access to Medical Insurance (FAMIS):** This is the Commonwealth of Virginia's health coverage program for children up to age 18 who are without health insurance coverage. This program is designed to cover children of working families.

**Family and Medical Leave Act (FMLA):** This refers to the Family and Medical Leave Act, which is a federal law that guarantees certain employees up to 12 workweeks of unpaid leave each year with no threat of job loss for qualified medical and family reasons. FMLA also requires that employers covered by the law maintain the health benefits for eligible workers just as if they were working.

**Federally Qualified Health Centers (FQHCs):** Federally funded nonprofit health centers or clinics that serve medically underserved areas and populations. Federally qualified health centers provide primary care services regardless of the person's ability to pay with services provided on a sliding scale fee. The County has contracted with two FQHCs, Neighborhood Health and HealthWorks for Northern Virginia, to provide healthcare services to low-income individuals and families in the community.

**Fiduciary Funds:** Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the County's own programs. The County maintains two types of fiduciary funds: trust funds to account for the assets of its pension and retiree health plans, held by the County under the terms of formal trust agreements, and custodial funds to account for assets received, held, and disbursed by the County on behalf of various outside organizations.

**Financial Forecast:** A financial model that estimates all future revenues and disbursements based on assumptions of future financial and economic conditions.

**Fines and Forfeitures:** Consists of a variety of fees, fines and forfeitures collected by the County.

**Fiscal Plan:** The annual budget.

**Fiscal Planning Resolution:** A legally binding document prepared by the Department of Management and Budget identifying changes made by the Board of Supervisors to the Advertised Budget Plan during the adoption of the annual budget. Fiscal Planning Resolutions approved by the Board subsequent to the Adopted Budget Plan change only transfers between funds. These documents are used at the annual or quarterly reviews whenever changes in fund transfers occur.

**Fiscal Restraint:** The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

**Fiscal Year:** In Fairfax County, the twelve-month cycle beginning July 1 and ending the following June 30. (The Commonwealth of Virginia's fiscal year begins on July 1 and ends of June 30 as well

and the federal government's fiscal year begins on October 1 and ends of September 30 of the following year).

**Fixed Asset:** Items the County owns that have a considerable cost and a useful life greater than one year, such as infrastructure, sewer lines, computers, furniture, equipment, and vehicles.

**Fleet:** The vehicles owned and operated by the County.

**Forecasts:** Projections tempered by policy estimates which strive to reconcile past and current trends with current and anticipated policy.

**Forfeiture:** The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the County may claim it, resulting in confiscation of the property.

**Fringe Benefits:** The fringe benefit expenditures included in the budget are the County's share of employees' fringe benefits. Fringe Benefits are job-related benefits, such as pension, paid vacation and holidays, and insurance, which are included in an employee's compensation package. Fringe benefits provided by Fairfax County include FICA (Social Security), health insurance, dental insurance, life insurance, and retirement. The County's share of most fringe benefits is based on a set percentage of employee salaries. This percentage varies per category, e.g., Uniformed Fire and Rescue, Sheriff, and Public Safety Communications Employees; Uniformed Police Officers; and General County Employees.

**Full-Time Equivalent (FTE):** An FTE reflects whether authorized positions are full-time or part-time. A position authorized for 40 hours per week is reflected in the budget as one authorized position with a full-time equivalent of one (1/1.0 FTE). In comparison, a position authorized for 20 hours per week would be indicated as one authorized position with an FTE of 0.5 (1/0.5 FTE).

**Fund:** A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund is also a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The difference between assets and liabilities in a governmental fund. At the end of a fiscal year, if there are more resources than expenditures, the remainder is called "fund balance." This is sometimes referred to as "carried forward fund balance" because the resources can be "carried" into the next fiscal year. This is an important resource because some may be used in combination with revenues to fund new expenses. Fund balance may be restricted or unrestricted, reserved for a specific purpose or unreserved and used for future requirements. Restricted fund balance may be set aside for funding certain programs and activities. A fund balance represents the residual funding on an annual basis from revenues and transfers-in less expenditures and transfers-out. A fund balance also reflects the fund equity of all funds.

**Fund Type:** A group of funds that have similar activities, objectives, or funding sources as defined by the State Auditor of Public Accounts. Examples include Special Revenue Funds and Debt Service Funds.

**General Debt:** Principal and interest payments on outstanding debt repaid from the General Fund.

**General Fund:** The primary tax and operating fund for County Governmental Activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are used to support the general operating functions of County agencies. Revenues are derived primarily from general property taxes, local sales tax, utility taxes, license and permit fees, and state shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds, principally to fund the operations of the Fairfax County Public School system, the Fairfax-Falls Church Community Services Board, Metro, the Fairfax CONNECTOR, and County and School system debt service requirements.

**General Fund Direct Expenditures:** These are General Fund expenditures for County agencies, and they are organized by Program Area categories.

**General Fund Disbursements:** Direct expenditures for County services such as Police or Welfare expenses and transfers from the General Fund to Other County funds such as School Operations or Metro Operations. General Fund Disbursements consist of two parts: (1) General Fund transferred support to other funds and (2) General Fund direct expenditures or agency expenditures. Some agencies, e.g., Housing, may have funds that reside both in the General Fund and other funds.

**General Ledger:** A general ledger account contains financial activity that is needed to prepare financial statements and perform fiduciary oversight, and includes accounts for assets, liabilities, equity, revenues, and expenditures.

**General Obligation (GO) Bond:** Bonds for which the full faith and credit of the issuing government are pledged. County general obligation debt can only be approved by voter referendum. The State Constitution mandates that taxes on real property be sufficient to pay the principal and interest of such bonds.

**Goal:** A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than specific actions, e.g., "To provide maternity, infant and child health care and/or case management to at risk women, infants, and children in order to achieve optimum health and well-being." Also see Objective.

**Governmental Accounting Standards Board (GASB):** The source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued *Statements*, *Interpretations*, *Technical Bulletins*, and *Concept Statements* defining GAAP for state and local governments since 1984.

**Governmental Funds:** Governmental funds are typically used to account for most of a government's activities, including those that are tax-supported. The County maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, special revenue funds, a debt service fund, and capital projects funds.

**Grant:** A grant is an award of financial assistance disbursed by one party (Grant Sponsor), often a State or Federal Government Department, Corporation, Foundation, Trust, or Non-profit organization, to a recipient (Fairfax). Most grants fund a specific program or project. In order to

receive a grant, recipients typically, but not always, apply for the award directly to the Grant Sponsor administering the program by submitting some form of written proposal or application. The Grant Sponsor must then determine the amount of assistance to be awarded and notifies the recipient of the award.

**HB 2313:** HB 2313 is a Commonwealth of Virginia transportation funding bill signed into law in May 2013. HB 2313 requires that each locality's total long-term benefit from these transportation funds be approximately equal to the proportion of the fees and taxes received attributable to that locality. HB 2313 also established a new transportation revenue source for Northern Virginia.

**Health Insurance Portability and Accessibility Act of 1996 (HIPAA):** Enacted by the United States Congress and signed by President Bill Clinton in August 1996, Title I of HIPAA protects health insurance coverage for workers and their families when they change or lose their jobs. Title II of HIPAA, known as the Administrative Simplification (AS) provisions, requires the establishment of national standards for electronic health care transactions and national identifiers for providers, health insurance plans, and employers. Title II of HIPAA defines policies, procedures, and guidelines for maintaining the privacy and security of individually identifiable health information as well as outlining numerous offenses relating to health care and sets civil and criminal penalties for violations.

**Homeless:** The U.S. Department of Housing and Urban Development (HUD) defines homeless as an individual or family who lacks a fixed, regular, and adequate nighttime residence.

**Incumbent:** The person who currently occupies and works in a particular position within the County government.

**Indirect Costs:** These are non-capital costs that are not easily traceable to a specific project, activity, or product. Examples of such costs include general administrative costs, advertising costs, or routine office expenses.

**Inflation:** A rise in price levels caused by an increase in available money and credit beyond the proportion of available goods. This is also known as too many dollars chasing too few goods.

**Infrastructure:** Public domain, fixed physical assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other similar items that have value only to the users.

**Infrastructure Replacement and Upgrades:** Infrastructure replacement and upgrades, also known as Capital Renewal, refers to the planned replacement of building subsystems such as roofs, electrical systems, HVAC systems and plumbing systems that have reached the end of their useful life. Major investments are required in facilities to replace old, obsolete building subsystems that have reached the end of their life cycle.

**Inova:** Inova Health System is a not-for-profit health care system based in Northern Virginia that consists of hospitals and other health services including emergency and urgent care centers, home care, nursing homes, mental health and blood donor services, as well as wellness classes.

**Input:** The value of resources used to produce an output. Input can be staff, budget dollars, work hours, etc.

**Interest:** The amount paid by a borrower as compensation for the use of borrowed money. This amount is generally an annual percentage of the principal amount.

**Interest Income:** Revenue associated with the County cash management activities of investing fund balances.

**Interfund Billing:** Departmental or fund charge made by one agency/fund to another for services or goods performed or received, such as Department of Vehicle Services (DVS) fuel and vehicle replacement charges, computer replacement charges, radio charges, etc.

**Internal Service Funds:** Funds established to finance and account for services furnished by a designated County agency to other County agencies, which charges those agencies for the goods and services provided. An example of an Internal Service Fund is Fund 60010, Department of Vehicle Services.

**Issuing Bonds:** To “issue” bonds means to sell, deliver, and receive payment for bonds. The County may issue bonds throughout the year upon determining the amount of cash necessary to implement projects during that year.

**Key County Measures:** Key County Measures are high-level, countywide measures, organized by Strategic Plan Community Outcome Area, that help assess if Fairfax County government is meeting the needs of citizens and positively impacting the community.

**Lease Purchase:** This method of financing allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge which is typically reduced because the lessor does not have to pay income tax on the interest revenue.

**Level of Need:** The minimum, measurable quantity of assistance that is required to meet identified client needs; for example, the number of people in need of vocational training programs or, the number of monthly provider contacts needed by households currently being served.

**Liability:** An obligation incurred in past or current transactions requiring present or future settlement.

**Line Item:** A specific expenditure category within an agency budget, e.g., rent, travel, motor pool services, postage, printing, office supplies, etc.

**Line of Duty Act (LODA):** The Virginia Retirement System Line of Duty Act (LODA) is established by §9.1-400 of the Code of Virginia. LODA provides benefits to public safety-first responders and their survivors who lose their life or become disabled in the line of duty.

**Lines of Business (LOBs):** Reference to the County’s review of its discrete agency lines of business. LOBs are essentially an inventory of County programs and services offered by each individual agency. In 2016, Fairfax County undertook a comprehensive, multi-year approach to its review of 390 discrete Lines of Business. The County has previously undertaken Lines of Business reviews in 2008, 2001, 1996 and 1993.

**Local Composite Index (LCI):** The Commonwealth of Virginia’s Local Composite Index (CI) determines a school division’s ability to pay education costs fundamental to the Commonwealth’s

Standards of Quality (SOQ). The Composite Index is calculated using three indicators of a locality's ability-to-pay:

- True value of real property (weighted 50 percent)
- Adjusted gross income (weighted 40 percent)
- Taxable retail sales (weighted 10 percent)

Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent.

**Local Match:** County cash or in-kind resources that are required to be expended simultaneously with federal, state, other locality, or private sector funding, and usually according to a minimum percentage or ratio.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Managed Reserve:** A reserve, held in the General Fund, which has a target balance equal to 4.0 percent of General Fund disbursements. Established by the Board of Supervisors on January 25, 1982, the purpose of the reserve is to provide temporary financing for emergency needs and to permit orderly adjustment to changes resulting from the sudden, catastrophic termination of anticipated revenue sources.

**Management by Objectives:** A method of management of County programs which measures attainment or progress toward pre-defined objectives. This method evolved into the County's performance measurement system.

**Management Initiatives:** Changes to internal business practices undertaken by County managers on their own initiative to improve efficiency, productivity, and customer satisfaction.

**Mandate:** A requirement from a higher level of government (federal or state), that a lower-level government perform a task in a particular way or in conformance with a particular standard.

**Market Pay:** A compensation level that is competitive and consistent with the regional market. The County analyzes the comparability of employee salaries to the market in several different ways. A "Market Index" has been developed which factors in the Consumer Price Index, federal wage adjustments, and the Employment Cost Index (which includes state, local and private sector salaries). The index is designed to gauge the competitiveness of County pay scales in general.

**Measurement:** A variety of methods used to assess the results achieved and improvements still required in a process or system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

**Medicaid:** This is a federal social health care program for families and individuals with limited resources. The Social Security Amendments of 1965 created Medicaid by adding Title XIX to the Social Security Act, 42 U.S.C. §§ 1396 et seq. Generally, individuals who are eligible for both Medicaid and Medicare are older or disabled (or both) and need help paying their Medicare costs because they have very low incomes. Medicaid covers premiums, deductibles, co-payments, coinsurance, and other Medicare costs and provides some health benefits that Medicare does not. Medicare and Medicaid were signed into law to protect older and poorer Americans against the high cost of health care.

**Medical Reserve Corps (MRC):** The Fairfax MRC is an all-volunteer program designed to increase the ability of the County's public health system to help the community when disaster strikes.

**Medicare:** Medicare is a health insurance program funded and run by the federal government that guarantees health coverage to older Americans. Medicare is a single-payer, national social insurance program administered by the U.S. federal government since 1966, currently using about 30–50 private insurance companies across the United States under contract for administration. Medicare is funded by a payroll tax, premiums and surtaxes from beneficiaries, and general revenue. Medicare is not income-based. People who have paid Medicare taxes on their earnings are automatically eligible at age 65, but some people with disabilities qualify for Medicare coverage earlier than age 65, and people with end-stage renal disease qualify at any age.

**Merit System:** Refers to the system of personnel administration applicable to the competitive service. It is governed by the Merit System Ordinance, any applicable provisions of other County ordinances, Personnel Regulations, and all applicable and lawful personnel management directives of the Board of Supervisors, the County Executive, and Department of Human Resources Director.

**Mid-Year Review:** A supplement to the other quarterly budgetary reviews to provide a third opportunity to right-size the budget during a fiscal year based on the changing impacts of economics. For example, a Mid-Year Review was conducted in FY 2021 and FY 2022 due to the global COVID-19 pandemic.

**Mission Statement:** A mission statement is a broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement describes what an organization is in business to do. Therefore, it also serves as a guiding road map.

**Modified Accrual Basis:** The basis of accounting under which revenue is recognized when it is measurable and available. Revenue from the use of money and property and from intergovernmental reimbursement grants is recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 45 days thereafter. Expenditures are generally recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and certain other general long-term obligations.

**Municipal Bond:** Bond issued by a state, local or another government authority, especially in the U.S. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue, as is the case in Virginia.

**Net Debt as a Percent of Estimated Market Value:** Total debt (less debt that is self-supported by revenue-producing projects), divided by the total market value of all taxable property within the County expressed as a percentage. Since property taxes are a primary source of revenue for the repayment of debt, this measure identifies the debt burden compared with the worth of the revenue-generating property base.

**Net Total Expenditures:** See [Total Budget](#).

**Non-Appropriated Funds:** These funds do not require annual appropriation by the Board of Supervisors and represent activities that are supported by non-governmental revenue sources such as direct fees for service or revolving loan programs. The legal spending authority is based on revenue availability and may be derived from an action by the Board in response to state, or federal

mandates. The appropriation control for these funds resides with the respective boards associated specifically with the funded programs, e.g., Fairfax County Redevelopment and Housing Authority (Funds 81000 through 81510), Alcohol Safety Action Program Policy Board (Fund 83000), and the Park Authority Board (Funds 80000 and 80300). These boards are separate legal entities.

**Non-Pay Employee Benefits:** Expenditures for employee benefits that are funded through direct employee support, such as the Employee Assistance Program and unemployment compensation.

**Nonresidential:** Property designed for use by educational, government or other institutional use or for use by retail, wholesale, office, hotel, service, or other commercial use.

**Objective:** A statement of anticipated level of achievement; usually time limited and quantifiable. Within the objective, specific statements regarding targets and/or standards often are included, e.g., "To respond to 90 percent of ambulance calls within a 5-minute response time."

**Obligations:** Amounts which a government may be legally required to pay out of its resources. They include actual liabilities and encumbrances not yet paid.

**One Fairfax:** A joint social and racial equity policy of the Fairfax County Board of Supervisors and School Board which commits both entities to consider equity when making policies or delivering programs and services. More specifically, it will help County and school leaders and staff to look intentionally, comprehensively, and systematically at barriers that may be creating gaps in opportunity. It is a declaration that all residents deserve an equitable opportunity to succeed if they work hard – regardless of their race, color, sex, nationality, sexual orientation, income or where they live.

**Operating Budget:** A budget for general revenues and expenditures such as salaries, utilities, and supplies.

**Operating Equipment:** Equipment that has a life expectancy of more than one year and a value of less than \$10,000 dollars. Equipment with a value greater than \$10,000 dollars is capital equipment.

**Operating Expenses:** Expenditures for regular, non-capital and non-personnel expenses. The commitment items in this group cover a large range of expenditure types, including office supplies and utility payments.

**Ordinance:** A formal legislative enactment by the County that carries the full force and effect of the law within the boundaries of Fairfax County unless in conflict with any higher form of law, such as the Commonwealth of Virginia or the federal government.

**Other Post-Employment Benefits (OPEB):** Post-employment benefits other than pension benefits. OPEB includes post-employment healthcare benefits, regardless of the type of plan that provides them, and all post-employment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits. Post-employment refers to the period following termination of employment, including the time between termination and retirement.



**Outcome:** Qualitative consequences associated with a program service, e.g., reduction in fire deaths or percent of juveniles not reconvicted within 12 months. Also refers to quality performance measures of effectiveness and of achieving goals.

**Out-of-Cycle:** A term that characterizes budget adjustments outside of the annual and quarterly budget processes.

**Output:** Quantity or number of units produced. Outputs are activity-oriented, measurable, and usually under managerial control. Also refers to process performance measures of efficiency and productivity, that is, per capita expenditures, transactions per day, etc.

**Pandemic:** A global outbreak of a virus or infectious disease. Pandemics happen when a new virus emerges to infect people and can spread between person-to-person contact sustainably. With no pre-existing immunity against the new virus, it spreads worldwide.

**Pay-As-You-Go Financing:** The portion of capital outlay which is financed from current revenue, rather than by borrowing.

**Paydown Construction:** Capital construction funded with current year General Fund revenues as opposed to construction financed through the issuance of bonds. This is a method of paying for capital projects that relies on current tax and grant revenues rather than by debt. This is also referred to as "pay-as-you-go" construction.

**Pension Fund:** This is a fund that accounts for the accumulation of resources to be used for retirement benefit payments to retired County employees eligible for such benefits.

**Per Capita:** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Per Capita Debt:** The amount of an issuing municipality's outstanding debt divided by the population residing in the municipality. This is used as an indication of the issuer's credit position since it can be used to compare the proportion of debt borne per resident with that borne by the residents of other municipalities.

**Performance Budget:** A budget wherein expenditures are based primarily upon measurable performance activities and work programs.

**Performance Indicators:** As used in Fairfax County's Performance Measurement System, these indicators represent the four types of measures that comprise the Family of Measures and consist of output, efficiency, service quality and outcome.

**Performance Measurement:** The regular collection of specific information regarding the results of service in Fairfax County, and which determines how effective and/or efficient a program is in achieving its objectives. The County's performance measurement methodology links agency mission and cost center goals (broad) to quantified objectives (specific) of what will be accomplished during the fiscal year. These objectives are then linked to a series of indicators, known as a "Family of Measures," that present a balanced picture of performance, efficiency, and effectiveness with these four indicator types: output, efficiency, service quality and outcome.

**Permit Revenue:** Fees imposed on construction-related activities and for non-construction permits such as sign permits, wetland permits, etc.

**Personal Property:** Property other than real estate identified for purposes of taxation, including personally owned items as well as corporate and business equipment and property. Examples include automobiles, motorcycles, boats, trailers, airplanes, business furnishings, and manufacturing equipment. Goods held for sale by manufacturers, wholesalers or retailers are not included.

**Personal Property Tax Relief Act (PPTRA) of 1998:** Legislation approved by the Virginia General Assembly that reduces the Personal Property Tax on the first \$20,000 of the value for vehicles owned by individuals. From FY 2000 to FY 2002, the PPTRA reduced the Personal Property Taxes paid by individuals by 27.5 percent, 47.5 percent, and 70 percent respectively, with an offsetting reimbursement paid to the County by the Commonwealth. Due to the Commonwealth's lower than anticipated General Fund revenue growth, the reimbursement remained at 70 percent from FY 2003 through FY 2006. The 2004 General Assembly approved legislation that capped statewide Personal Property Tax reimbursements at \$950 million in FY 2007 and beyond. Fairfax County's allocation has been set at \$211.3 million. Each year, County staff must determine the reimbursement percentage based on the County's fixed reimbursement from the state and an estimate of the number and value of vehicles that will be eligible for tax relief. As the number and value of vehicles in the County vary, the percentage of tax relief will vary.

**Personal Protective Equipment (PPE):** Equipment worn to minimize exposure to hazards that may cause serious workplace injuries and illnesses. PPE may include specialized clothing or equipment such as gloves, safety glasses and shoes, full-face shields, earplugs and muffs, hard hats, vests, full-body suits, masks, and respirators.

**Personnel Services:** A category of expenditures which primarily covers salaries, overtime and shift differential paid to County employees and also includes certain fringe benefit costs.

**Persons with Special Needs:** Includes individuals and families who are homeless, persons with disabilities and low-income seniors.

**Planning Districts:** The 14 areas into which Fairfax County is divided for planning purposes. The planning districts' boundaries tend to remain stable over time.

**Planning System:** Refers to the relationship between the Annual Budget, the Comprehensive Plan, and the 5-year Capital Improvement Plan.

**Position:** A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis.

The status of a position is not to be confused with the status of the employee. For the County's budget, the following definitions are used solely in describing the status and funding of positions:

- An established position is a position that has been classified and assigned a pay grade.
- An authorized position has been approved for establishment by the Board of Supervisors. The authorized position is always shown as a single, not a partial position. Full-Time Equivalent (FTE) reflects whether positions are authorized for full-time (40 hours per week) or part-time. A full-time position would appear in the budget as one authorized position and one full-time

equivalent (1/1.0 FTE). A half-time position would be indicated as one authorized position and 0.5 full-time equivalents (1/0.5 FTE).

The following defines the types of positions in Fairfax County. They can be either full or part-time status.

- A regular position is a career position, which falls within all provisions of the Merit System Ordinance.
- A grant position is a position with full benefits and full civil service grievances, although the employment term is limited by the grant specifications. The position is funded by a specific grant. At the end of the grant position, the person is the first eligible for hire for another similar position in the County. Incumbents in grant positions fall within the provisions of the Merit System Ordinance.
- A benefits eligible, non-merit position is an employee working between 1,040 and 1,560 hours annually, and eligible for health, dental and flexible spending benefits.
- A temporary, non-merit position is an employee working fewer than 900 hours annually and not eligible for benefits.
- An exempt position does not fall within the provisions of the Merit System Ordinance. It includes elected and appointed positions.

Cooperative funding of some positions occurs between the federal and state governments and Fairfax County. Numerous funding and reimbursement mechanisms exist. The County's share of a position's authorized funding level is that portion of a position's salary and/or fringe benefits paid by the County which is over and above the amount paid by the state or federal government either based on the County's pay classification schedule or based on a formal funding agreement. The share of state or federal funding varies depending upon the eligibility of each individual agency and type of position.

- A state position is a position established and authorized by the state. These positions may be partially or fully funded by the state.
- County supplement is the portion of a state position's authorized salary (based on the County's compensation plan) that exceeds the state's maximum funding level. This difference is fully paid by the County.

**Position Turnover:** A budget offset that reduces gross salary projections to recognize anticipated and normal position vacancies, delays in filling vacancies, and historical position turnover information.

**Poverty Thresholds:** Poverty thresholds are based on the Social Security Administration's definition of the minimum income that allows for a nutritionally adequate diet and adequate housing. It allows for differences in the size and composition of families. The poverty income cutoffs are revised annually to allow for changes in the cost of living as reflected in the Consumer Price Index.

**Present Value:** The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. Stated differently, a dollar is worth a dollar today, but is worth less tomorrow.

**Prime Interest Rate:** The rate of interest charged by banks to their preferred customers.

**Principal:** The face amount of a security payable on the maturity date.

**Proffer System:** A proffer is a contribution of land, capital improvement, and funding collected from a developer to address the demand for community services created by new development. In July 1975, "proffers" were introduced to the process for rezoning property within Fairfax County. The act of proffering involves making an offer of something prior to any formal negotiations. The concept of supplementing regulations of the Zoning Ordinance by conditions proffered by an applicant seeking an amendment to the zoning map is cited in the Code of Virginia (now Sect. 15.2-2303, see Appendix A). Implicit in the term proffer, as defined by the State Code, is the understanding that proffers are voluntarily submitted by the property owner. The proffer system continues today with support from the various participants in the rezoning process, including, the development community, citizens, staff, and County officials. The conditions in a proffer statement typically address issues such as noise mitigation measures to be employed, buffering, landscaping, urban design features, architectural elements, and other similar design elements, tree preservation, commitments to address transportation impacts, etc.

**Program Area:** A grouping of County agencies with related countywide goals. Under each program area, individual agencies participate in activities to support that program area's goals. The Public Safety Program Area, for example, includes the Police Department and the Fire and Rescue Department, among others. The Auditor of Public Accounts for the Commonwealth of Virginia provides direction on which agencies are included in each program area.

**Program Budget:** A statement and plan which identifies and classifies total expenditures and revenues by activity or program. Budgets are aggregated into program areas. This is in contrast to a line-item budget, which identifies expenditures only by objects for which money is spent, e.g., personnel services, operating expenses, recovered costs or capital equipment.

**Property Tax:** A tax levied on the assessed value of real and personal property. This tax is also known as an ad valorem tax.

**Property Tax Rate:** The rate of taxes levied against real or personal property, expressed as dollars per \$100 of equalized assessed valuation of the property taxed.

**Proposed Budget:** The Code of Virginia (Sections 15.2-516 and 2503) requires that the County Executive submit a proposed budget to the Board of County Supervisors no later than April 1 for the upcoming fiscal year. Sections 15.2-2506, 58.1-3007, and 58.1-3321 of the Code of Virginia govern the public notice requirements that guide the County's budget review and public comment period. After receipt of the proposed budget, the first action by the Board of Supervisors (BOS) is to authorize the advertisement of the proposed tax and levy rates. Once the proposed rate is advertised, the BOS can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The Code also requires the BOS to hold public hearings on the proposed budget and the proposed tax and levy rates to collect public comment.

**Proprietary Funds:** Proprietary funds are enterprise and internal service funds used to account for business-type activities that are similar to the private sector and in which fees are charged for goods or services. They are related to assets, liabilities, equities, revenues, expenses, and transfers. The County maintains both types of proprietary funds: enterprise funds to account for the Integrated

Sewer System and internal service funds to account for certain centralized services that are provided internally to other departments such as Vehicle Services and Document Services.

**Public Hearing:** A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Board of Supervisors on a particular issue. It allows interested parties to express their opinions and the Board of Supervisors and/or staff to hear their concerns and advice. Section 15.2-2507 of the Code of Virginia requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed one percent of total expenditures. In addition, any amendment of one percent of expenditures or more requires that the Board advertise a synopsis of the proposed changes, such as done as part of *Third Quarter* or *Carryover*.

**Public-Private Education Facilities and Infrastructure Act (PPEA):** During its 2002 session, the Virginia General Assembly enacted the Public-Private Education Facilities and Infrastructure Act of 2002 (PPEA). This law provides that once a “responsible public entity” such as Fairfax County adopts appropriate procedures to implement the PPEA, it may solicit proposals to acquire a “qualifying project” from private entities (i.e., issue an Invitation for Bid or Request for Proposal) or may consider proposals that are submitted by a private entity without a prior solicitation (“unsolicited proposal”).

**Rating Agencies:** The organizations which provide publicly available ratings of the credit quality of securities issuers. The term is most often used to refer to the nationally recognized agencies, Moody’s Investors Service, Inc., Standard & Poor’s Corporation, and Fitch Investors.

**Real Property:** Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

**Reallocation:** With adequate justification and DMB approval, agencies can perform a budget transfer of funds from one category to another, e.g., from Personnel Services to Operating Expenses, as long as there is no change to the agency’s bottom-line budget and the budget transfer must occur within the same agency and fund.

**Reclassification:** An administrative review process by which a County position is re-evaluated to determine if the position has been appropriately classified under the County’s personnel classification system.

**Recovered Costs:** Reimbursements to an agency for specific services provided to another agency. Recovered Costs, or Work Performed for Others, are reflected as a negative figure in the providing agency’s budget, thus offsetting expenditures. An example is the reimbursement received by the Department of Information Technology from other agencies for telecommunication services.

**Rec-PAC:** Rec-PAC (Pretty Awesome Children), operated by Fairfax County Park Authority, is a six-week structured recreation program offered during the summer with emphasis on leisure skills designed for elementary school children.

**Reduction in Force (RIF):** A permanent elimination of an excess number of filled merit positions.

**Referendum:** A referendum is a means by which a legislative body requests the electorate to approve or reject proposals such as Constitutional amendments, long-term borrowing; and other special laws.

**Refunding:** Retiring an outstanding bond issue at maturity (sometimes done before maturity date if rate is favorable) by using money from the sale of a new bond offering. In other words, issuing bonds to pay off the old bonds. In an Advance Refunding, a new bond issuance is used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. Typically, the proceeds from the new bond are invested and when the older bonds become callable, they are paid off with the invested proceeds. In a Crossover Refunding, the revenue stream pledged to secure the securities being refunded is being used to pay off debt on the refunded securities until they mature.

**Rent Affordability:** The generally accepted definition of rent affordability is for a household to pay no more than 30 percent of its annual income on housing. Families who pay more than 30 percent of their income for housing are considered cost burdened and may have difficulty affording necessities such as food, clothing, transportation, and medical care. (U.S. Department of Housing and Urban Development)

**Replacement Fund:** A budgetary mechanism to accumulate an on-going source of funds over several years for the maintenance and replacement of vehicles, capital equipment and other capital improvement assets.

**Reserves:** A portion of the fund balance or retained earnings legally segregated for specific purposes. Reserves are lump sum dollars set aside in a budget for unanticipated needs or for specific future needs. Reserves are not distributed or allocated to operating expenditures or capital expenditures because the specific requirements for the reserves are not known at the time of budget adoption or because bond documents require their establishment. The County is required to amend its budget in order to allocate reserve funds to an operating or capital project account. In many cases, a reserve can only be used for a specific purpose.

**Resolution:** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue:** Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year. In the broadest sense, revenue is an increase in financial resources. Revenues are funds received by the County from its activities or external sources such as real estate taxes, property taxes, local sales tax, fees for services, fines, grants, payments from other governments, etc.

**Revenue Bond:** A municipal bond secured by the revenues of the project for which it is issued. Revenue Bonds are those bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. Sewer and utility bonds are typically issued as revenue bonds. The County also issues Lease Revenue bonds, a form of revenue bond in which the payments are secured by a lease on the property built or improved with the proceeds of the bond sale.

**Revenue Stabilization Fund:** In FY 2000, the Board of Supervisors approved the creation of this fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and/or expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. The target balance of this fund is 5 percent of General Fund Disbursements.

**Revised Budget:** The revised budget is the most recently adjusted budget and includes changes made, if applicable, all the prior year's Carryover Review, and current year's Mid-Year Review and Third Quarter Review.

**School Board Budget:** Includes the School Operating Fund, the School Food and Nutrition Services Fund, School Grants and Self-Supporting Programs, School Adult and Community Education, Public School OPEB Trust Fund, the School Insurance Fund, the School Construction Fund, the School Central Procurement Fund, the School Health and Flexible Benefits Trust Fund and the Educational Employees' Supplementary Retirement Fund, identifying both expenditure levels and sources of revenue. The Board of Supervisors may increase or decrease the School Board budget but normally does so only at the fund level (i.e., by increasing or decreasing the General Fund Transfer to the School Operating Fund without specifying how the change is to be applied). By state law, the Supervisors may not make specific program or line-item changes but may make changes in certain major classifications (e.g., instruction, overhead, maintenance, etc.).

**School Board Transfer:** A transfer out of funds from the General Fund to the School Operating Fund. State law requires that this transfer be approved by the Board of Supervisors by May 15, for the next fiscal year.

**School Operating Fund:** This fund provides for the day-to-day operations and maintenance of the schools and is funded primarily by County and state funds. In the Transparency Application, this fund is separated into: Operating Fund – Operations; and Operating Fund – Central and Grants. The School Operating Fund is FCPS' primary (or general) fund. Those activities that are partially supported by grants and activities managed by departments on behalf of schools are shown separately from general operating activities.

**Self-Sufficiency:** The ability to consistently meet basic needs – such as food, housing, utilities, healthcare, transportation, taxes, dependent care, and clothing – without assistance or subsidies from private or public organizations (excluding Social Security retirement, Social Security Disability Insurance, and Medicare).

**Sequestration:** Budget sequestration is a procedure in United States law that limits the size of the federal budget. Sequestration involves setting a hard cap on the amount of government spending within broadly defined categories; if Congress enacts annual appropriations legislation that exceeds these caps, an across-the-board spending cut is automatically imposed on these categories, affecting all departments and programs by an equal percentage. The amount exceeding the budget limit is held back by the Treasury and not transferred to the agencies specified in the appropriation bills.

**Service Capacity:** The measurable quantity of assistance that can be provided without sacrificing quality of assistance provided; for example, the number of spots available in vocational training programs, or the number of provider contacts with households than can be provided in one month.

**Service Level:** The measurable quantity of assistance that is being provided for an individual or family; for example, the number of individuals currently enrolled in vocational training programs, or the frequency of professional contact with a household.

**Service Quality:** Degree to which customers are satisfied with a program, or how accurately or timely, a service is provided.

**Set-Aside Reserve:** A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

**Sewer Funds:** A group of self-sufficient funds that support the Wastewater Management Program. Revenues consist of bond sales, availability fees (a one-time fee paid before connection to the system and used to defray the cost of major plant and trunk construction), connection charges (a one-time fee to defray the cost of the lateral connection between a building and the trunk), service charges (quarterly fees based on water usage which defray operating costs and debt service), and interest on invested funds. Expenditures consist of construction costs, debt service, and the cost of operating and maintaining the collection and treatment systems.

**Short-Term Debt:** Debt with a maturity of less than one year after the date of issuance.

**Special Revenue Funds:** Funds defined by the State Auditor of Public Accounts to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the revenues and expenditures related to Fairfax County's state and federal grants, the operation of the Fairfax County Public Schools, and specific taxing districts that are principally financed by special assessment tax levies in those districts.

**Successful Children and Youth Policy Team (SCYPT):** First convened in May 2013, the SCYPT is composed of leaders from multiple sectors within Fairfax County. The team's role is to set community-wide goals and priorities for public policy as it relates to children, youth, and families. According to the team's charter, "in order to become confident individuals, effective contributors, successful learners, and responsible citizens, all of Fairfax County's children need to be safe, nurtured, healthy, achieving, active, included, respected and responsible. This can only be realized if the County, schools, community and families pull together to plan and deliver top-quality services, which overcome traditional boundaries." Membership on the team is divided among representatives from Fairfax County Government, Fairfax County Public Schools, and the community. Two members from both the Board of Supervisors and the School Board participate. Community members are identified to provide the perspective of various sectors impacting youth well-being, including health care, nonprofit, faith and philanthropy.

**Supplemental Appropriation Resolution:** Any appropriation resolution approved by the Board of Supervisors after the adoption of the budget for a given fiscal year. The legal document reflecting approved changes to the appropriation authority for an agency or fund.

**Supplemental Nutrition Assistance Program (SNAP):** The Supplemental Nutrition Assistance Program (SNAP, formerly known as the Food Stamp Program) is the nation's most important anti-hunger program. SNAP offers nutrition assistance to millions of eligible, low-income individuals and families and provides economic benefits to communities. SNAP is the largest program in the domestic hunger safety net. The federal Food and Nutrition Service works with State agencies, nutrition educators, and neighborhood and faith-based organizations to ensure that those eligible for nutrition assistance can make informed decisions about applying for the program and can access benefits.

**Supportive Services:** Assistance, provided to individuals and families in housing of any type that is designed to and provided with the intent of increasing their ability to live independently, improving their life skills, maintaining residential stability, and ultimately moving toward self-sufficiency.



**Tax Base:** The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.

**Tax Levy:** Charges imposed by a government to finance activities for the common benefit. Fairfax County's tax levies are based on an approved tax rate per \$100 of assessed value.

**Tax Rate:** The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base. The Board of Supervisors fixes property tax rates for the period beginning January 1 of the current calendar year when the budget for the coming fiscal year is approved. The property tax rate is applied to the value of property assessed as of January 1 each year.

**Taxable Value:** The assessed value less homestead and other exemptions, if applicable.

**Technology Infrastructure:** The hardware and software that support information requirements, including computer workstations and associated software, network and communications equipment, and mainframe devices.

**Telework (or Teleworking):** The work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite (e.g., home office) other than the location from which the employee would otherwise work. In practice, teleworking is a work arrangement that allows an employee to perform work remotely, during any part of regular, paid hours, at an approved alternative worksite while making use of the Internet, email, telephone, and other virtual communication tools.

**Temporary Assistance for Needy Families (TANF):** This program — formerly AFDC (Aid to Families with Dependent Children AFDC) — is a federal/state public assistance program authorized by the Code of Virginia and Title IV-A of the Social Security Act. TANF is funded through a federal block grant and through state funds authorized by the Virginia General Assembly. The purpose of TANF is to provide temporary cash assistance to families in need and to end the dependence of needy parents on government benefits by promoting job preparation and work. With few exceptions, assistance under TANF is restricted to a lifetime limit of 60 cumulative months.

**Third Quarter Review:** The current year budget is reevaluated approximately seven months after the adoption of the budget based on current projections and spending to date. The primary areas reviewed and analyzed are (1) current year budget versus year-to-date expenditures plus expenditure projections for the remainder of the year, (2) emergency requirements for additional, previously unapproved items, and (3) possible savings. Recommended funding adjustments are provided for Board of Supervisors' approval.

**Title VI of the Civil Rights Act:** Fairfax County operate programs and services without regard to race, color, and national origin in accordance with Title VI of the Civil Rights Act. Any person who believes she or he has been aggrieved by any unlawful discriminatory practice under Title VI may file a complaint with the Fairfax County Office of Human Rights and Equity Programs within 180 days of the date of the alleged discrimination.

**Total Budget:** The receipts and disbursements of all funds, e.g., the General Fund and all other funds. Net total expenditures (total expenditures minus expenditures for internal service funds) is a more useful measure of the total amount of money the County will spend in a budget year, as it

eliminates double accounting for millions of dollars appropriated to operating agencies and transferred by them to internal service agencies. General Fund total disbursements (direct General Fund expenditures plus transfers to other funds, such as the School Operating Fund) are a more accurate measure of the cost of government to the local taxpayers.

**Total Project Estimate (TPE):** A capital project Total Project Estimate (TPE) is composed of funds already expended, currently appropriated, proposed or adopted in the budget year, and proposed for future years. In short, it is the total amount proposed to be expended over the life of the project.

**Transfer:** A movement of funding from one fund to another. The largest such transaction is the annual transfer of funds from the General Fund to the School Operating Fund. Further complicating the structure of the budget and the process of adopting a budget are numerous movements of dollars among the funds and they are, therefore, internal to the County structure. The amount transferred out of one fund is recorded ("Transfers Out") and the amount transferred into another fund is also recorded ("Transfers In"). The County records this movement of funds as a "transfer" in the budget and in the accounting system to represent financial activity more accurately. Transfers provide money to programs that may not have adequate revenue from grants or fees generated by the program.

**Translational Medicine:** Translational medicine is a rapidly growing discipline in biomedical research and aims to expedite the discovery of new diagnostic tools and treatments by using a multi-disciplinary, highly collaborative, "bench-to-bedside" approach.

**Transport Fees:** The cost to provide ambulance transportation to patients from home to hospital.

**Trust Funds:** A categorization of accounts defined by the State Auditor of Public Accounts consisting of funds established to account for money and property held by the County government in the capacity of a trustee or custodian for individuals or other specified purposes. Examples are the various retirement funds, which contain contributions from the County government and individual employees.

**Unappropriated:** Not obligated for a specific purpose.

**Unencumbered:** This term refers to unspent funds. An unencumbered balance of funds in an account is not restricted or reserved with respect to their availability for future use.

**Unfunded Positions:** Positions that departments have elected to hold vacant to achieve personnel expenditure savings beyond the normal expected turnover savings. These positions are in the departments' FTE counts and remain eligible for departments to request restored funding at some future date.

**Urban Areas Security Initiative (UASI):** The UASI program is intended to provide financial assistance to address the unique multi-discipline planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas, and to assist these areas in building and sustaining capabilities to prevent, protect against, mitigate, respond to, and recover from threats or acts of terrorism using the Whole Community approach. Activities implemented with UASI funds must support terrorism preparedness by building or enhancing capabilities that relate to the prevention of, protection from, mitigation of, response to or recovery from terrorism to be considered eligible. Fairfax County's Department of Emergency Management and Security (DEMS) utilizes

UASI funds for multiple purposes, such as sustaining operational readiness, training County personnel, and preparing its residents.

**Useful Life:** The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

**User Fees:** Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using.

**Vacancy Rate:** Residential Vacancy Rate is the percentage of total housing units that are unoccupied. Nonresidential Vacancy Rate is the percentage of the total available square footage not leased.

**Virginia Initiative for Employment not Welfare (VIEW):** This program supports the efforts of families receiving Temporary Assistance for Needy Families (TANF) to achieve independence through employment. VIEW focuses on the participants' strengths and provides services to help them overcome job-related challenges, as well as personal, medical, and family challenges that affect employment. The Fairfax County Department of Family Services (DFS) administers benefits under the federal TANF program, which provides temporary cash assistance to low-income families with children. Parents who receive this assistance, and can work, are required to participate in the VIEW program. The VIEW program offers parents the assistance and resources needed to find and keep a job. An important aspect of the program is the strong support participants receive from their VIEW case manager, who focuses on each family's individual situation and works with them to support their goals of employment and independence.

**Waiting List:** A roster of those waiting for a service or product to be provided, established when the demand for a specific program exceeds the program's service capacity.

**Watershed:** A region or area bounded peripherally by water parting and draining ultimately to a particular watercourse or body of water.

**Work Performed for Others (WPFO):** Expenditure credits for services provided on behalf of a different County agency.

**Workforce Housing:** Fairfax County defines "workforce housing" as rental or for-sale housing units that are affordable to households with maximum income limits up to and including 120 percent of the Area Median Income (AMI) for the Washington Metropolitan Statistical Area, as determined periodically by the U.S. Department of Housing and Urban Development.

**Workforce Planning:** A systematic process designed to anticipate and integrate the human resources aspect to an organization's strategic plan by identifying, acquiring, developing, and retaining employees to meet organizational needs.

**Wrap-Around:** Intensive, individualized comprehensive services that are coordinated across multiple disciplines and/or agencies to create the greatest impact with the least number of barriers and ultimately meet the client needs.

### Acronyms

**ACFR:** Annual Comprehensive Financial Report

**ADA:** Americans with Disabilities Act

**ADC:** Adult Detention Center

**ADHC:** Adult Day Health Care

**AED:** Automatic External Defibrillator

**AEOC:** Alternate Emergency Operations Center

**AFIS:** A multi-jurisdictional Automated Fingerprint Identification System

**ARPA:** American Rescue Plan Act of 2021

**ARRA:** American Reinvestment and Recovery Act

**ASSB:** Advisory Social Services Board

**BAC:** Board, Authority, Commission or Committee

**BPOL:** Business, Professional, and Occupational License Tax

**BWC:** Body-Worn Camera

**CAD:** Computer Aided Dispatch

**CARES:** Coronavirus Aid, Relief, & Economic Security

**CCAR:** Child Care Assistance and Referral Program

**CCCP:** Commonwealth Coordinated Care Program Plus

**CCFAC:** Consolidated Community Funding Advisory Committee

**CERF:** Computer Equipment Replacement Fund

**CERT:** Community Emergency Response Team

**CHINS:** Child In Need of Supervision or Services

**CHIP:** Children's Health Insurance Program

**CIP:** Capital Improvement Plan

**CJAB:** Criminal Justice Advisory Board

**COG:** Metropolitan Washington Council of Governments

**COVID-19:** Coronavirus Disease 2019

**CPAN:** Courts Public Access Network

**CPI:** Consumer Price Index

**CPRC:** Consolidated Plan Review Committee

**CRA:** Clinic Room Aide

**CRF:** Coronavirus Relief Fund

**CRIS:** Community Resident Information Services (kiosks used by Fairfax County)

**CSA:** Children's Services Act

**CSLFRF:** Coronavirus State and Local Fiscal Recovery Funds

**CSU:** Court Service Unit (Juvenile and Domestic Relations District Court)

**CTB:** Commonwealth Transportation Board

**DEMS:** Fairfax County Department of Emergency Management and Security

**DROP:** Deferred Retirement Option

**EAC:** Employees Advisory Council

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| <b>EAP:</b> Employee Assistance Program                          | <b>GAAP:</b> Generally Accepted Accounting Principles                       |
| <b>EMPG:</b> Emergency Management Performance Grant              | <b>GASB:</b> Governmental Accounting Standards Board                        |
| <b>EMS:</b> Emergency Medical Service                            | <b>GFOA:</b> Government Finance Officers Association                        |
| <b>ENSNI:</b> Estimate, No Scope, No Inflation                   | <b>GIS:</b> Geographic Information Systems                                  |
| <b>EOC:</b> Emergency Operations Center                          | <b>GO:</b> General Obligation bond  |
| <b>ERP:</b> Enterprise Resource Planning system                  | <b>HIPAA:</b> Health Insurance Portability and Accountability Act           |
| <b>ERS:</b> Fairfax County Employees' Retirement System          | <b>HMO:</b> Health Maintenance Organization                                 |
| <b>ESOL:</b> English as a Second Language                        | <b>HUD:</b> U.S. Department of Housing and Urban Development                |
| <b>ESSP:</b> Economic Success Strategy Plan                      | <b>ICMA:</b> International City/County Management Association               |
| <b>FAMIS:</b> Family Access to Medical Insurance                 | <b>iNet:</b> Institutional Network  |
| <b>FCEDA:</b> Fairfax County Economic Development Authority      | <b>LAN:</b> Local Area Network  |
| <b>FCPA:</b> Fairfax County Park Authority                       | <b>LCI:</b> Local Composite Index   |
| <b>FCPL:</b> Fairfax County Public Library                       | <b>LOBs:</b> Lines of Business  |
| <b>FCPS:</b> Fairfax County Public Schools                       | <b>LODA:</b> Virginia Retirement System Line of Duty Act                    |
| <b>FCRHA:</b> Fairfax County Redevelopment and Housing Authority | <b>MPSTOC:</b> McConnell Public Safety and Transportation Operations Center |
| <b>FFCRA:</b> Families First Coronavirus Response Act            | <b>MRA:</b> Market Rate Adjustment  |
| <b>FLSA:</b> Fair Labor Standards Act                            | <b>MRC:</b> Medical Reserve Corps   |
| <b>FMLA:</b> Family Medical and Leave Act                        | <b>MWCOG:</b> Metropolitan Washington Council of Governments                |
| <b>FOCUS:</b> Fairfax County Unified System                      | <b>NACo:</b> National Association of Counties                               |
| <b>FTE:</b> Full-Time Equivalent                                 | <b>NFPA:</b> National Fire Protection Association                           |
| <b>FQHCs:</b> Federally Qualified Health Centers                 |   |

**NOVARIS:** Northern Virginia Regional Identification System

**NVCC:** Northern Virginia Community College

**NVCT:** Northern Virginia Conservation Trust

**NVFS:** Northern Virginia Family Services

**NVRC:** Northern Virginia Regional Commission

**NVRPA:** Northern Virginia Regional Park Authority

**NVSWCD:** Northern Virginia Soil and Water Conservation District

**NVTC:** Northern Virginia Transportation Commission

**OPEB:** Other Post-Employment Benefits

**PORS:** Fairfax County Police Officers Retirement System

**PPE:** Personal Protective Equipment

**PSCC:** Public Safety Communications Center

**PSCN:** Public Safety Communications Network

**PSOHC:** Public Safety Occupational Health Center

**RIF:** Reduction in Force

**SAC:** Selection Advisory Committee

**SACC:** School-Age Child Care

**SBE:** Small Business Enterprise

**SCBA:** Self-Contained Breathing Apparatus

**SCC:** State Corporation Commission

**SCYPT:** Successful Children and Youth Policy Team

**SNAP:** Supplemental Nutrition Assistance Program

**SOQ:** Commonwealth's Standards of Quality

**SWRRC:** Solid Waste Reduction and Recycling Centers

**TANF:** Temporary Assistance for Needy Families

**TPE:** Total Project Estimate

**UASI:** Urban Areas Security Initiative

**URS:** Fairfax County Uniformed Retirement System

**VACo:** Virginia Association of Counties

**VFOIA:** Virginia Freedom of Information Act

**VIEW:** Virginia Initiative for Employment not Welfare

**VRE:** Virginia Railway Express

**WAHP:** Washington Area Housing Partnership

**WAHTF:** Washington Area Housing Trust Fund

**WAN:** Wide Area Network

**WMATA:** Washington Metropolitan Area Transit Authority

**WPFO:** Work Performed for Others

**YTD:** Year-to-Date



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