

FY 2024 Adopted Budget Facts

Disbursements

General Fund Direct Expenditures total \$1.92 billion, a decrease of \$90.34 million, or 4.50 percent, from the *FY 2023 Revised Budget Plan*. It is an increase of \$166.54 million, or 9.52 percent, over the FY 2023 Adopted Budget Plan.

General Fund Disbursements total \$5.11 billion, a decrease of \$189.88 million, or 3.58 percent, from the *FY 2023 Revised Budget Plan*, and an increase of \$333.59 million, or 6.99 percent, over the FY 2023 Adopted Budget Plan.

The **County General Fund transfer for School operations** in FY 2024 is \$2.42 billion, a 6.33 percent increase over the FY 2023 Adopted Budget Plan. In addition, \$200.0 million is transferred to School Debt Service and \$15.6 million is transferred to School Construction. All Schools transfers total \$2.64 billion, or 52.2 percent, of total County disbursements.

Expenditures for All Appropriated Funds total \$9.95 billion.

No General Fund support for **Information Technology (IT) Projects** is included, which is consistent with the FY 2023 Adopted Budget Plan.

General Fund-Supported Capital Construction totals \$26.53 million, an increase of \$1.04 million over the FY 2023 Adopted Budget Plan.

Tax Base

Total **General Fund Revenue** is \$5.11 billion, an increase of \$187.2 million, or 3.8 percent, from the *FY 2023 Revised Budget Plan* and an increase of \$332.1 million, or 7.0 percent, over the FY 2023 Adopted Budget Plan.

One Real Estate Penny is equivalent to approximately \$31.4 million in tax revenue. **One Personal Property Penny** is equivalent to approximately \$1.5 million in tax revenue.

The **Mean Residential Assessed Property Value** is \$719,522, an increase of \$46,883, or 6.97 percent, over the FY 2023 value of \$672,639. On average, **residential annual Real Estate tax bills** will increase \$412.47 in FY 2024 based on the adopted Real Estate Tax rate of \$1.095 per \$100 of assessed value.

The **Commercial/Industrial percentage** of the County's Real Estate Tax base is 16.16 percent, a decrease of 0.84 percentage points from the FY 2023 level of 17.00 percent.

The **Main Assessment Book Value** of all real property is projected to increase \$19.5 billion, or 6.59 percent, over FY 2023.

Real Estate and Personal Property Taxes (including the Personal Property portion being reimbursed by the Commonwealth) account for approximately 80.6 percent of General Fund Revenues.

Population and Positions

Fairfax County's population is projected to be 1,192,225 in CY 2023. This is an increase of 10.2 percent over the 2010 census count of 1,081,726.

Authorized Positions for all funds are increasing by a net 7 to 13,741 positions. The ratio of authorized positions per 1,000 residents is 11.53 in FY 2023.

Tax Rates

Real Estate Tax rate decreases from \$1.11 to \$1.095 per \$100 of assessed value.

Personal Property Tax Rate remains at \$4.57 per \$100 of assessed value.

Stormwater Services District Levy for County stormwater operating/capital projects remains at \$0.0325 per \$100 of assessed value.

Leaf Collection Rate remains at \$0.012 per \$100 of assessed value.

Refuse Collection Rate for County collection districts increases from \$475 to \$490 per household and the **Refuse Disposal Rate** increases from \$70 to \$72 per ton.

Refuse (Ash) Disposal Rate increases from \$28.44 to \$29.70 per ton.

Integrated Pest Management Program, a countywide Special Tax, remains at \$0.001 per \$100 of assessed value.

The special Real Estate Tax rate collected on all properties within Small District 1, Dranesville, for the **McLean Community Center** remains at \$0.023 per \$100 of assessed value, and the rate collected on all properties within Small District 5, Hunter Mill, for the **Reston Community Center** remains at \$0.047 per \$100 of assessed value.

Sewer Service Rate increases from \$8.09 to \$8.46 per 1,000 gallons of water consumption and the **Sewer Availability Charge** for new single-family homes increases from \$8,592 to \$8,860 per unit. The **Sewer Base Charge** increases from \$40.14 to \$44.81 per quarter.

Commercial Real Estate Tax rate for County transportation projects remains at \$0.125 per \$100 of assessed value. This tax is levied on all commercial and industrial properties in the County.

A special Real Estate Tax rate collected on all properties within the **Tysons Service District** remains at \$0.05 per \$100 of assessed value.

A special Real Estate Tax rate collected on all properties within the **Reston Service District** remains at \$0.021 per \$100 of assessed value.

Adopted Budget Summary

Budget Development Process

The County Executive formulated the Advertised budget plan utilizing guidance provided by the Board of Supervisors, input received from the community, information provided by agency staff, and analysis from the Department of Management and Budget. The FY 2024 Advertised Budget Plan was released by the County Executive on February 21, 2023, beginning a two-month period during which the Board closely examined the budget, asked additional budget questions of staff, and gathered community feedback.

Public hearings on the budget took place April 11-13, 2023. On April 12, 2023, the County Executive submitted the FY 2024 Add-On Package to the Board. The Add-On package included recommended adjustments to the Advertised budget based on updated information received since the Advertised budget was developed. Utilizing this additional information and feedback received as part of public hearings, the Board marked-up, or recommended adjustments to, the budget on May 2, 2023, and adopted the budget on May 9, 2023.

The FY 2024 budget also featured a multi-year budget plan for the General Fund. During budget development, staff utilized a two-year framework in developing the FY 2024 budget, taking into consideration the economic outlook for FY 2025 and the impact of FY 2024 decisions on the next fiscal year. This comprehensive approach allowed for more informed decision-making by the County Executive and the Board of Supervisors. The updated FY 2025 projected budget is outlined in the section entitled Multi-Year Budget: FY 2024 and FY 2025 in this volume.

County Budget in Brief

Fiscal year 2024 begins on July 1, 2023 and runs through June 30, 2024. The approved General Fund disbursement budget totals \$5,107,622,345, an increase of \$333,587,398, or 6.99 percent, over the FY 2023 Adopted Budget Plan. The total represents a decrease of \$189,880,875 or 3.58 percent, from the *FY 2023 Revised Budget Plan*. This decrease is primarily attributable to \$111.45 million in emergency funding appropriated in FY 2023, representing the second tranche of American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds. The expenditure total for all Appropriated Funds is \$9,954,578,107.

FY 2024 General Fund revenues are projected to be \$5,097,757,638, an increase of \$331,924,952, or 6.96 percent, over the FY 2023 Adopted Budget Plan. This total represents an increase of \$197,035,019, or 4.02 percent, over the *FY 2023 Revised Budget Plan*. Total Transfers In to the General Fund are increased by \$151,771.

Adopted Budget Summary

The following table summarizes the FY 2024 Adopted Budget Plan.

Adjustments included in FY 2024 General Fund Budget			
<i>(Amounts shown are in millions, net change over FY 2023 Adopted Budget Plan)</i>			
Projected Revenue Increase			
Revenue Increase at Current Real Estate Tax Rate			\$364.46
Real Estate Tax Rate Decrease of 1.5 Cents			(\$47.04)
EMS Transport Billing Increase			\$1.99
Expansion of Tax Relief for Seniors and Disabled			(\$2.70)
Revenue Adjustments			\$13.66
Revenues Associated with Expenditure Adjustments			\$1.56
Net Impact of Transfers In			\$0.15
Total Available			\$332.08
FY 2024 Requirements			
	County	Schools	Total
School Operating Support	--	\$144.10	\$144.10
County Compensation	\$160.10	--	\$160.10
Debt Service/Capital Requirements	\$4.85	\$0.16	\$5.01
Inflationary/Contract Rate Adjustments	\$18.35	--	\$18.35
New Facilities	\$5.31	--	\$5.31
Other Priorities	\$4.39	--	\$4.39
Subtotal	\$193.00	\$144.26	\$337.26
Reserve Adjustments			(\$5.18)
Total Uses			\$332.08
Projected Balance			\$0.00

FY 2024 General Fund Revenue

FY 2024 General Fund revenues are projected to be \$5,097,757,638, an increase of \$197,035,019, or 4.0 percent, over the *FY 2023 Revised Budget Plan*, and an increase of \$331,924,952, or 7.0 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, \$412 in FY 2024 at the current Real Estate tax rate of \$1.095 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 were adjusted in FY 2024. The rates had not been adjusted since July 1, 2014 (FY 2015) and had not kept pace with Medicare reimbursement rates. Additionally, Arlington County, the City of Alexandria, and Washington D.C. have increased their EMS rates. Basic Life Support (BLS) transport increased 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 charge per mile transported increased from \$12 to \$18. The 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 \$5,107.62 million, an increase of \$333.59 million, or 6.99 percent, over the FY 2023 Adopted Budget Plan and a decrease of \$189.88 million, or 3.58 percent, from the *FY 2023 Revised Budget Plan*. As the *FY 2023 Revised Budget Plan* included the carryforward of encumbrances from FY 2022 and other one-time adjustments for FY 2023 approved as part of the *FY 2022 Carryover Review and FY 2023 Third Quarter 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 \$333.59 million increase over the Adopted Budget, \$337.26 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 Adopted Budget Plan includes a net increase of seven positions.

Employee Compensation (Pay and Benefits)

\$160.10 million

The FY 2024 Adopted 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.

5.44% Market Rate Adjustment

Funding of \$86.88 million is included for the full-year impact of a 5.44 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 [FY 2024 Adopted 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 5.44 percent increase from the current rate of \$15.90 per hour to \$16.76 per hour. There is no fiscal impact anticipated, and staff will continue to monitor other local jurisdictions for competitiveness.

The calculation of the MRA consists of the following components:

- 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, 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.

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

	General County	Uniformed Public Safety
Market Rate Adjustment	5.44%	5.44%
Steps/Longevities	--	2.39%
Performance/Longevities	2.06%	--
Average Increase (Range of Increases)	7.50% (5.44%-9.44%)	7.83% (5.44%-10.44%)

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 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.

Police Department Recruitment and Retention

An increase of \$10.26 million is included in the Police Department to support the continued recruitment and retention efforts of the Fairfax County Police Department, to further the competitiveness of the police officer positions with other law enforcement agencies in the surrounding area. This funding supports a 5 percent scale adjustment for all uniformed police employees and combining the ranks of Police Officer I and Police Officer II into a single Police rank, as well as combining the ranks of Animal Protection Police Officer I and Animal Protection Police Officer II into a single Animal Protection Police Officer rank.

Fire Department Pay Compression

An increase of \$2.02 million is included in the Fire and Rescue Department to support adjustments related to the rank structure of the Fire Department and uniformed Fire Department salaries. Currently, the Master Technician salary is 2.9 percent higher than that of a Fire Technician. Funding supports a 2.1 percent increase to create a 5 percent differential above the Fire Technician rank. In addition, funding supports the regrade of the Fire Lieutenants, from F-22 to F-23, who provide first line supervision and oversee multiple units during a single shift.

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.

Board of Supervisors Salary

An increase of \$0.15 million is included in the Board of Supervisors to increase the salaries of the next elected Board members. The additional funding represents partial year funding for six months as a result of the new salary level taking effect January 2024.

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.

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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.

	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
Total				\$24.9

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 \$9.87 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 \$4.21 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 \$0.49 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

\$4.11 million

FY 2024 General Fund support of County debt service requirements is \$137.78 million, an increase of \$4.11 million, or 3.07 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 Adopted 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

\$1.04 million

The FY 2024 General Fund Supported Capital Program is \$26.53 million, representing an increase of \$1.04 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, girls softball field equity initiatives, 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.

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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 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 budget does not fully dedicate this funding to the capital program. The FY 2024 Adopted 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 Summary¹

	Commitments, Contributions, and Facility Maintenance	Paydown	Total General Fund Support
ADA Improvements	\$0	\$350,000	\$350,000
Athletic Field Maintenance and Sports Projects	\$5,668,338	\$1,700,000	\$7,368,338
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>\$18,477,615</i>	<i>\$5,557,000</i>	<i>\$2,034,615</i>
Joint CIP Committee Recommendations			
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>
Total General Fund Support	\$19,477,615	\$7,057,000	\$26,534,615

¹ 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.

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Capital Improvement Program

The FY 2024-FY 2028 Capital Improvement Program (CIP) totals \$13.7 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 bond sale timeframes (eight years with possible two-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-19. 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	\$435 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 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 Libraries (\$44 mil) – Centreville Regional, Herndon Fortnightly Community, Kings Park Community 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 Adopted 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 FCPS 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 Adopted 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. The FCPS FY 2024 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 transfer fully funds the requested recurring increase in 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.

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 FCPS 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, \$147.13 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

\$18.35 million

Inflation is impacting the County budget, just as it does those of County residents. Funding increases of \$18.35 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 \$17.31 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*.

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 \$0.86 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 250th 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. An increase of \$0.20 million is included to support the operating needs of ArtsFairfax. An increase of \$0.10 million to the Fairfax Public Law Library is included to establish a Self-Help Resource Center.

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. 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.

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

\$4.09 million, 4 Positions

Net increased funding of \$4.09 million and 21 new positions is included to support a number of County initiatives, emerging trends, and community needs. A reduction of 17 positions is also included, resulting in four net new positions. After accounting for the revenue impact associated with these adjustments, the net impact to the General Fund is \$3.69 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 Office of the Sheriff 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 Office of the Sheriff 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.

Domestic Violence Hotlines

An increase of \$0.50 million is included in the Department of Housing and Community Development to support hotlines for those attempting to flee domestic and sexual violence, stalking, and human trafficking.

Opportunity Neighborhoods Expansion

An increase of \$0.41 million and 1/1.0 FTE new position is included in the Department of Neighborhood and Community Services to support the continued expansion of the Opportunity Neighborhoods initiative into the Centreville area of Human Services Region 4.

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.

Home Repair for Low- and Moderate-Income Families

An increase of \$0.35 million is included in the Department of Housing and Community Development to support non-profit organizations in order to help make home repairs and accessibility modifications to allow low-and moderate-income families to stay in their homes.

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.

Forestry Program

An increase of \$0.29 million and 3/3.0 FTE new positions is included in the Park Authority to support the Forestry program, which is tasked with managing the health of trees on parkland.

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 FTE new 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.

Bamboo Mitigation

An increase of \$0.15 million and 1/1.0 FTE new position is included in the Park Authority to support to support the Bamboo Mitigation Program, created to begin to address bamboo mitigation at Park Authority properties in response to a new Fairfax County Code, which was passed in March 2022.

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.

Mobile Nature Centers

An increase of \$0.11 million and 2/2.0 FTE new positions is included in the Park Authority to support to support partial year staffing associated with a new mobile nature center program designed to enable natural resource programs and recreational opportunities to be brought to identified communities.

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.

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 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.

Targeted Vacancy Savings

A decrease of \$6.31 million is included to recognize targeted vacancy savings. Although the County has taken actions to reduce the vacancy rate, it is anticipated that vacancies will remain high for the foreseeable future, generating flexibility in agency budgets.

Position Reductions

A total of 17 vacant positions have been eliminated. Overall, the FY 2024 Adopted Budget Plan includes a net increase of seven positions.

Reserve Requirements

(\$5.18) 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 Adopted Budget Plan, all three reserves cited below are projected to remain at their target levels. No General Fund reserve contributions are included in the budget, a decrease of \$5.18 million from the FY 2023 Adopted Budget Plan. Despite disbursement growth in the budget, a reduction in contributions is possible based on anticipated interest earnings and contributions made as part of the *FY 2022 Carryover Review* and the *FY 2023 Third Quarter 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. No General Fund contribution is required in FY 2024 since the contribution included as part of the *FY 2023 Third Quarter Review* maintains the reserve at the target.

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 Adopted Budget Plan total \$10.34 billion. This represents an increase of \$882.00 million, or 9.33 percent, over the FY 2023 Adopted Budget Plan. On the expenditure side, the FY 2024 Adopted Budget Plan for all appropriated funds totals \$9.95 billion and reflects an increase of \$877.62 million, or 9.67 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.

Adopted Budget Summary

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

	Community Outcome Area ¹	Positions	Disbursements	Associated Revenue	Net General Fund Impact
Employee Pay & Benefits			\$160,103,133	\$63,325	\$160,039,808
Employee Pay			\$141,146,388	\$63,325	\$141,083,063
5.44% Market Rate Adjustment			\$86,884,949		\$86,884,949
Public Safety Merit/Longevity Increases			\$16,566,137		\$16,566,137
General County Performance/Longevity Increases			\$16,431,584		\$16,431,584
Police Scale Adjustments			\$10,197,692		\$10,197,692
Increases Resulting from Benchmark Studies			\$7,798,969		\$7,798,969
Regrade Fire Lieutenant			\$1,564,099		\$1,564,099
Adjust Fire Master Technician Pay Scale			\$460,266		\$460,266
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
Board Salary Adjustment			\$146,145		\$146,145
General Registrar Salary			\$63,325	\$63,325	\$0
Combine Police Officer I and II Classes			\$62,927		\$62,927
Board of Equalization Stipends			\$45,000		\$45,000
Employee Benefits			\$18,956,745		\$18,956,745
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)
Debt Service			\$4,267,427		\$4,267,427
County Debt Service			\$4,107,942		\$4,107,942
Schools Debt Service			\$159,485		\$159,485
Capital Construction			\$1,038,842		\$1,038,842
Capital Construction			\$1,038,842		\$1,038,842
Fairfax County Public Schools Support			\$144,098,951		\$144,098,951
Schools Operating Transfer	LEL		\$144,098,951		\$144,098,951

Adopted Budget Summary

	Community Outcome Area ¹	Positions	Disbursements	Associated Revenue	Net General Fund Impact
Inflationary/Contract Rate Adjustments			\$18,349,856	\$1,037,370	\$17,312,486
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
Contributory Adjustments			\$851,119		\$851,119
Northern Virginia Healthcare Center/ Birmingham Green Adult Care Residence	ESRFV		\$207,111		\$207,111
ArtsFairfax	CRO		\$200,000		\$200,000
NOVA Parks	CRO		\$170,106		\$170,106
250th Commission	CRO		\$150,000		\$150,000
Fairfax Public Law Library	LEL		\$96,000		\$96,000
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)
New Facilities		3	\$5,308,674	\$62,580	\$5,246,094
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
Other Priorities		4	\$4,087,344	\$400,000	\$3,687,344
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

Adopted Budget Summary

	Community Outcome Area ¹	Positions	Disbursements	Associated Revenue	Net General Fund Impact
Domestic Violence Hotlines	SS		\$500,000		\$500,000
Opportunity Neighborhoods Expansion	HNL	1	\$412,642		\$412,642
Computer Assisted Mass Appraisal System	EEG		\$400,000		\$400,000
General District Court Leadership Positions	SS		\$377,000		\$377,000
Home Repair Program	ESRFV		\$350,000		\$350,000
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
Forestry Operations	EE	3	\$293,463		\$293,463
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
Bamboo Mitigation	EE	1	\$152,642		\$152,642
Support for Elderly Residents	ESRFV	1	\$135,627		\$135,627
Mobile Nature Centers	CRO	2	\$114,640		\$114,640
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)
Targeted Vacancy Reductions			(\$6,309,796)		(\$6,309,796)
Position Reductions		(17)	\$0		\$0
Reserve Adjustments			(\$5,177,504)		(\$5,177,504)
Revenue Stabilization			(\$3,055,692)		(\$3,055,692)
Economic Opportunity			(\$611,137)		(\$611,137)
Managed Reserve <i>(not included in actual disbursements)</i>			(\$1,510,675)		(\$1,510,675)
TOTAL		7	\$332,076,723	\$1,563,275	\$330,513,448

¹ **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

Adopted Budget Summary

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

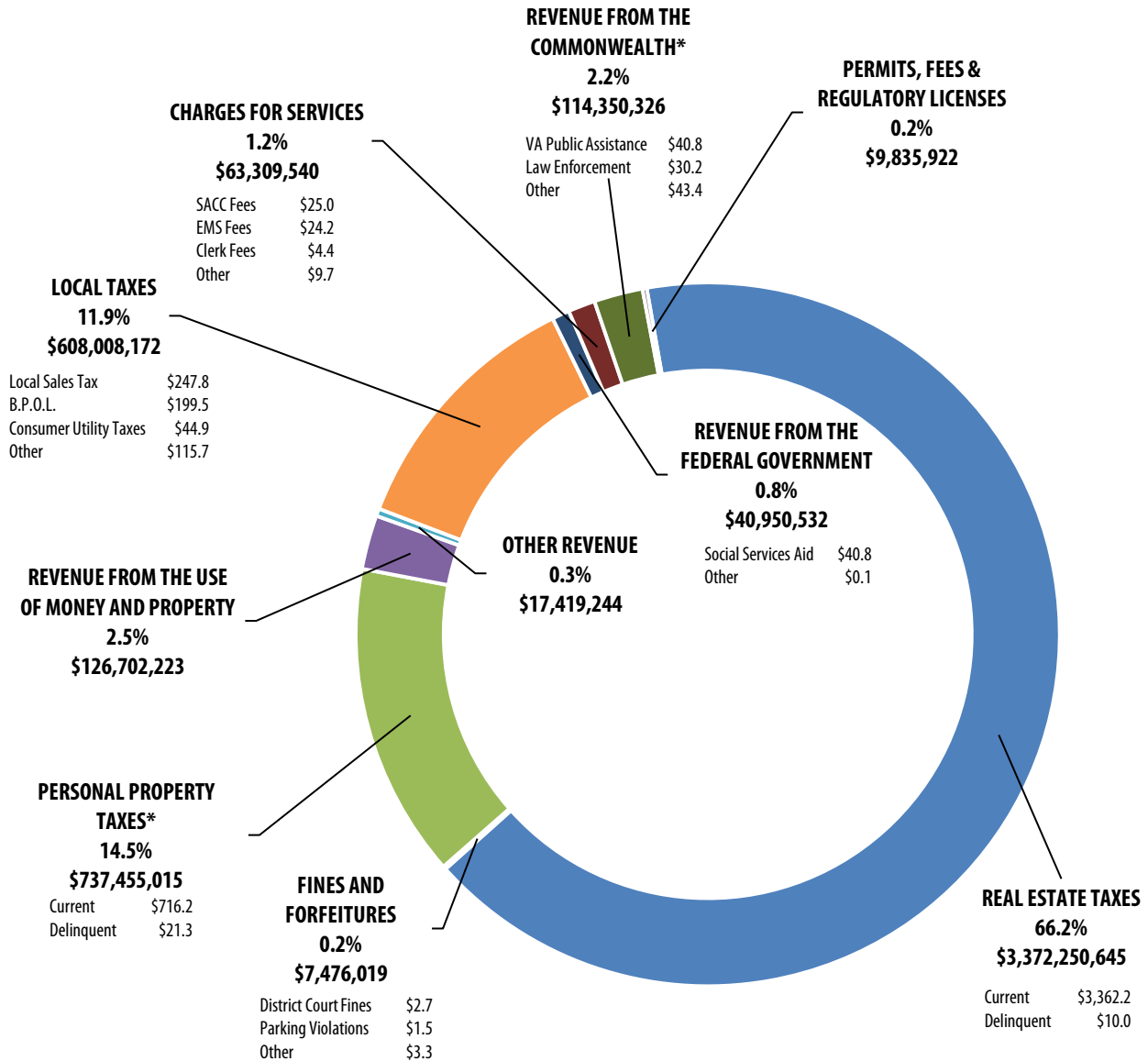
Type	Unit	FY 2022 Actual Rate	FY 2023 Actual Rate	FY 2024 Adopted Rate	FY 2025 Planned Rate
GENERAL FUND TAX RATES					
Real Estate	\$100/Assessed Value	\$1.15	\$1.11	\$1.095	\$1.095
Personal Property	\$100/Assessed Value	\$4.57	\$4.57	\$4.57	\$4.57
NON-GENERAL FUND TAX RATES					
REFUSE RATES					
Refuse Collection (per unit)	Household	\$400	\$475	\$490	\$515
Refuse Disposal (per ton)	Ton	\$66	\$70	\$72	\$74
Leaf Collection	\$100/Assessed Value	\$0.012	\$0.012	\$0.012	\$0.012
SEWER CHARGES					
Sewer Base Charge	Quarterly	\$36.54	\$40.14	\$44.81	49.73
Sewer Availability Charge	Residential	\$8,507	\$8,592	\$8,860	\$9,038
Sewer Service Charge	Per 1,000 Gallons	\$7.72	\$8.09	\$8.46	\$8.81
COMMUNITY CENTERS					
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
OTHER SPECIAL TAX DISTRICTS					
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	\$0.16	\$0.16
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	\$0.18	\$0.18
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

FY 2024 ADOPTED BUDGET PLAN

GENERAL FUND RECEIPTS

"WHERE IT COMES FROM"

(Subcategories in millions)



FY 2024 GENERAL FUND RECEIPTS = \$5,097,757,638**

* 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.

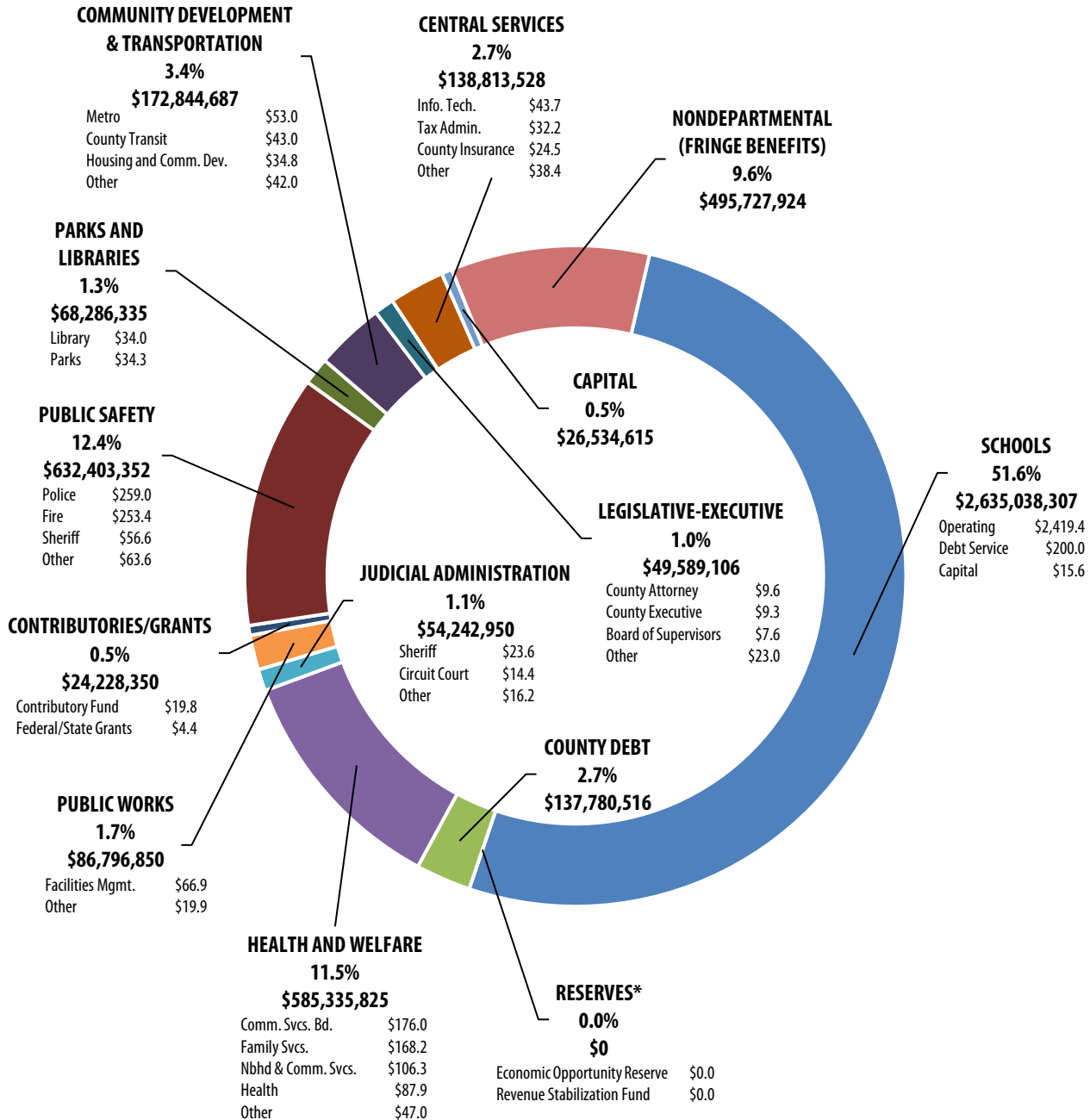
** Total County resources used to support the budget include the revenues shown here, as well as a beginning balance and transfers in from other funds.

FY 2024 ADOPTED BUDGET PLAN

GENERAL FUND DISBURSEMENTS

"WHERE IT GOES"

(Subcategories in millions)



FY 2024 GENERAL FUND DISBURSEMENTS = \$5,107,622,345

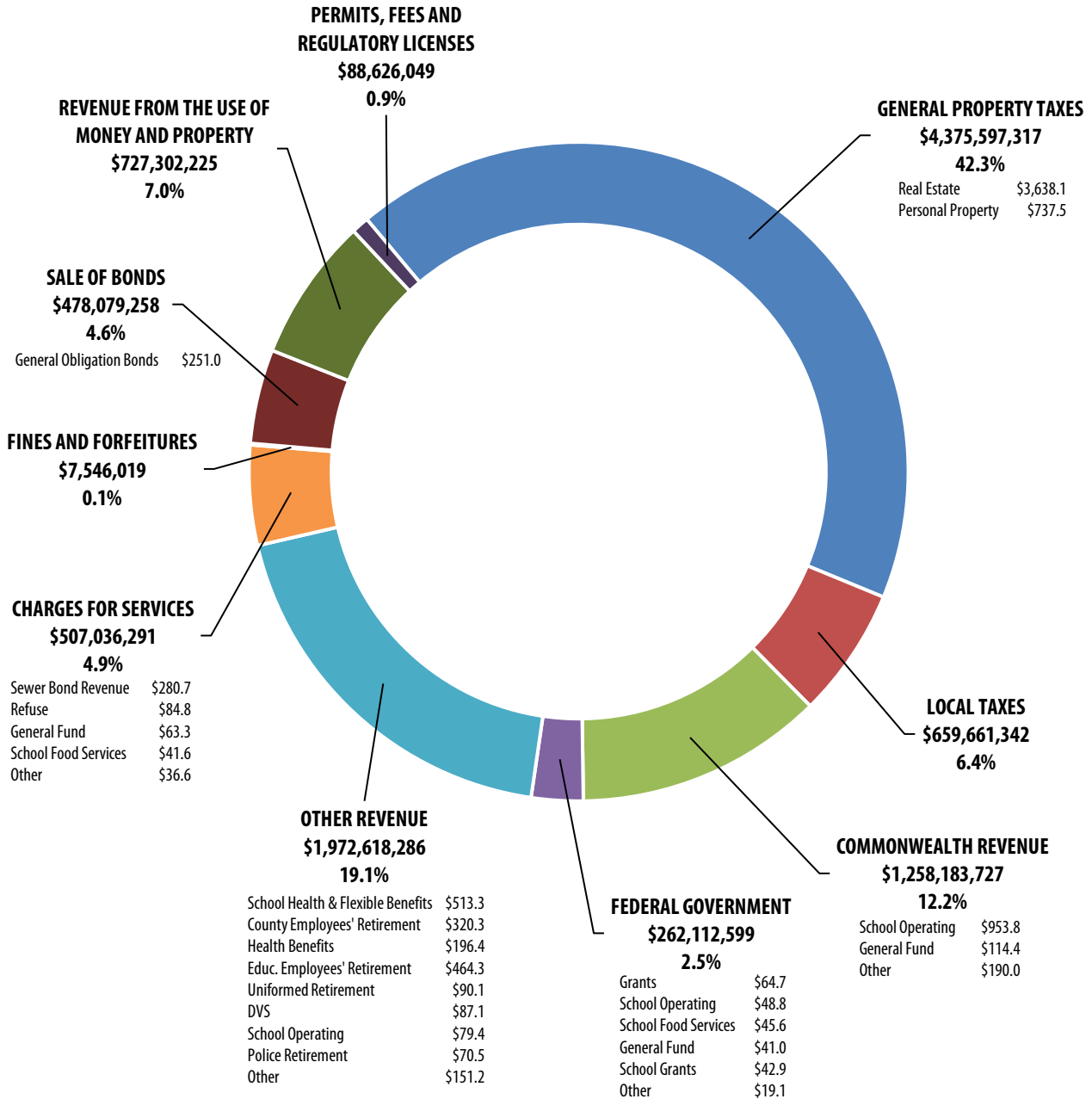
In addition to FY 2024 revenues, available balances and transfers in are also utilized to support disbursement requirements.

* 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 ADOPTED BUDGET PLAN

REVENUE ALL FUNDS

(subcategories in millions)

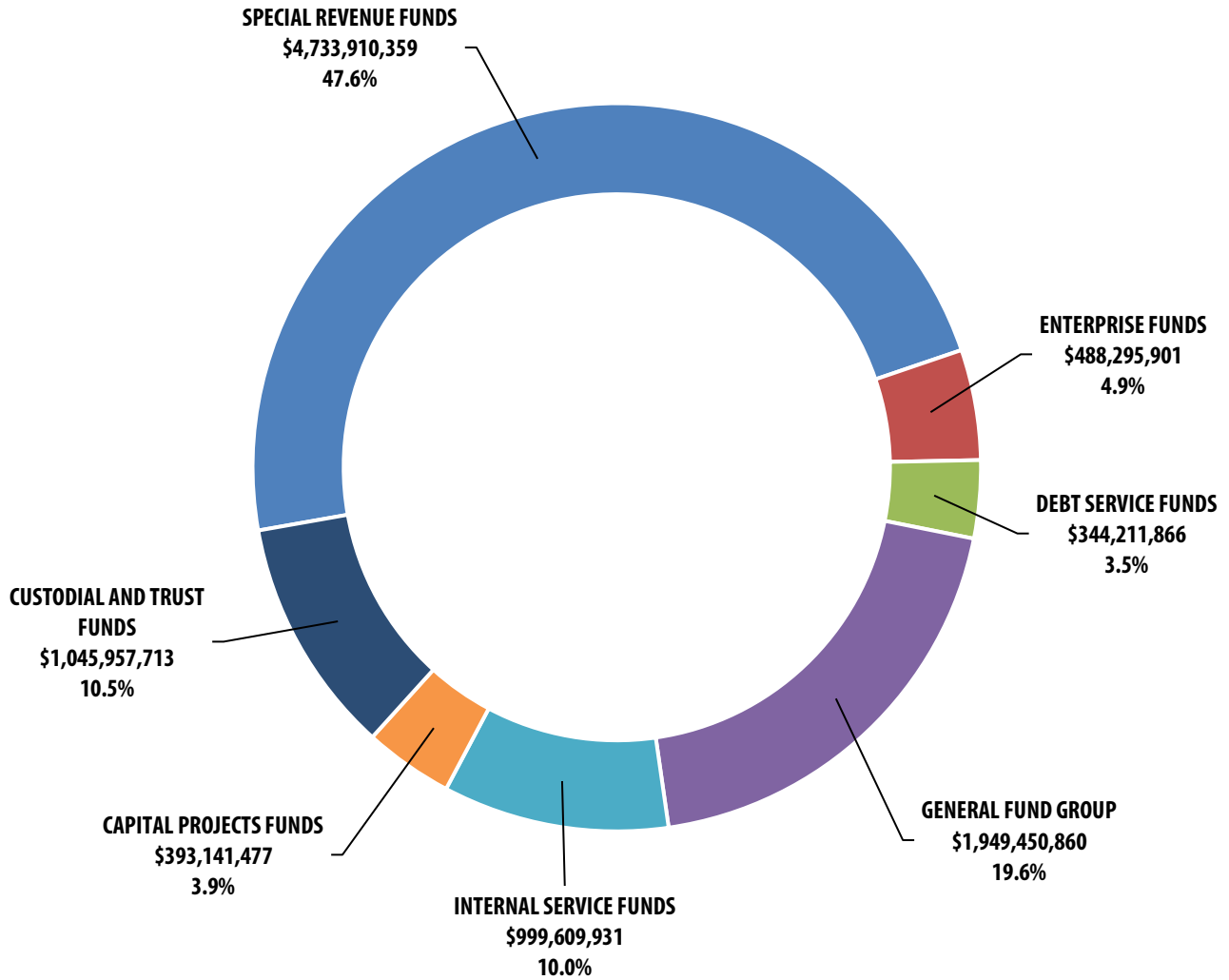


TOTAL REVENUE = \$10,336,763,113

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 ADOPTED BUDGET PLAN

EXPENDITURES ALL FUNDS



TOTAL EXPENDITURES = \$9,954,578,107