


FY 2022
Advertised Budget Plan




COUNTY OF FAIRFAX
1742
VIRGINIA

www.fairfaxcounty.gov/budget

Fairfax County, Virginia

Fiscal Year 2022
Advertised Budget Plan

Overview

1742

Prepared by the
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Fairfax County

Virginia

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrill

Executive Director

BUDGET CALENDAR

For Development and Adoption of the FY 2022 Budget

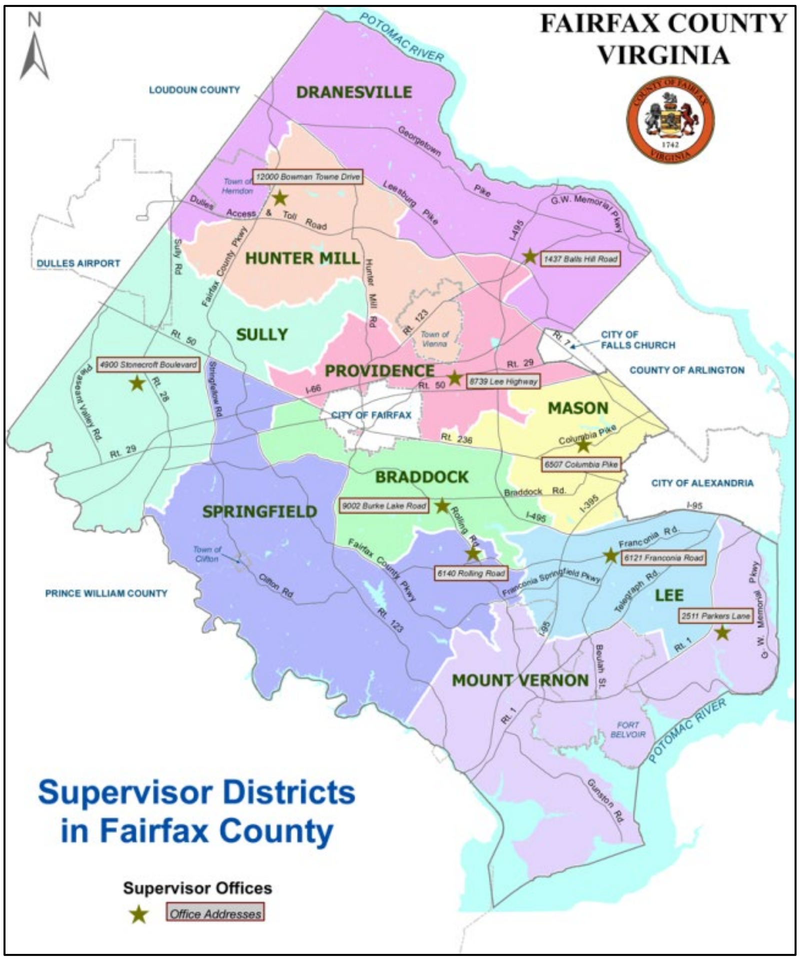
2020	July	**July 1:** Fiscal Year 2021 begins.
	November	**November 24:** County Executive and FCPS superintendent provide FY 2022 budget forecasts at joint meeting of Board of Supervisors and School Board.
2021	January	**January 7:** Superintendent releases FCPS FY 2022 Proposed budget. **January 26-27:** School Board holds public hearings on budget.
	February	**February 18:** School Board adopts FCPS FY 2022 Advertised Budget. **February 23:** County Executive releases FY 2022 Advertised Budget Plan.
	March	**March 9:** Board of Supervisors authorizes advertisement of proposed real estate tax rate for FY 2022.
	April	**April 13-15:** Board of Supervisors holds public hearings on County budget. **April 23:** Board of Supervisors Budget Committee meeting for pre-markup to discuss changes to County Executive's FY 2022 Advertised Budget Plan. **April 27:** Board of Supervisors mark-up of County Executive's FY 2022 Advertised Budget Plan.
	May	**May 4:** Board of Supervisors adopts FY 2022 budget and tax rate, including transfer to FCPS. **May 6:** School Board FY 2022 Approved Budget presented for new business. **May 11-12:** School Board holds public hearings on budget. **May 20:** School Board adopts FY 2022 Approved Budget.
	July	**July 1:** Fiscal Year 2022 begins.

Fairfax County is committed to nondiscrimination on the basis of disability in all County programs, services and activities. Reasonable accommodations will be provided upon request. For information, call the Department of Management and Budget at 703-324-2391, TTY 711 (Virginia Relay Center).

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.

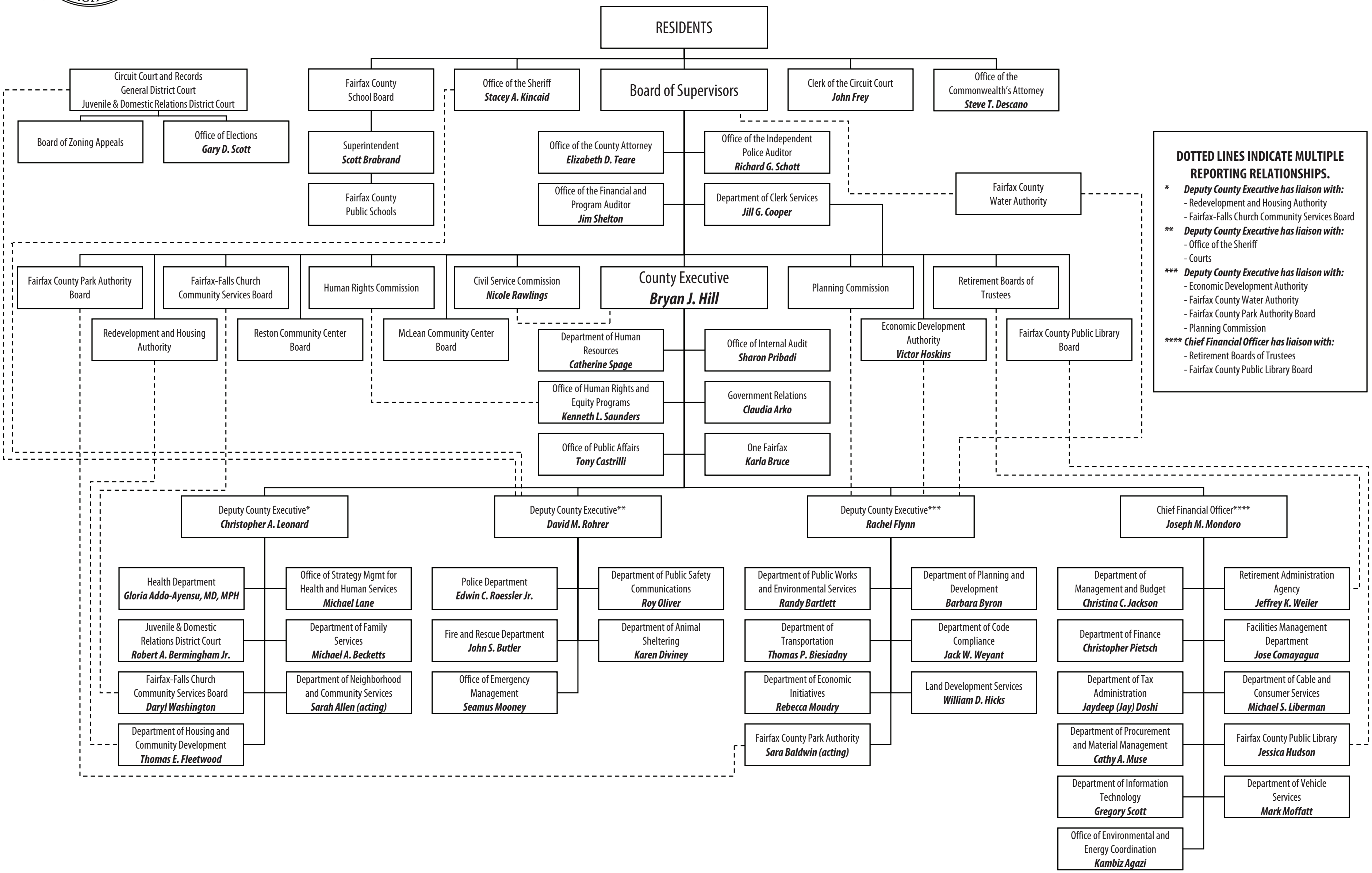
The Board of Supervisors appoints a County Executive to act as the administrative head of the County. The County Executive serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, directs business and administrative procedures, and recommends 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 (Lee District).

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

ORGANIZATION OF FAIRFAX COUNTY GOVERNMENT



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[1]
- 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)

[1] The members of this group are appointed by the 19th Judicial Circuit Court of Virginia.

Advisory Groups

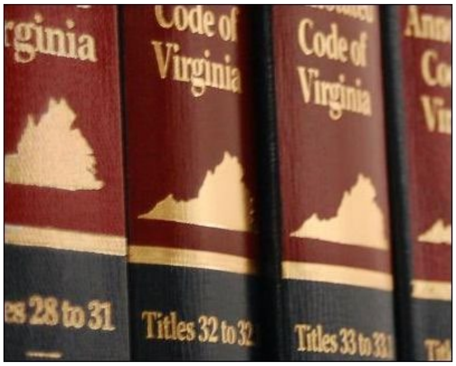
- A. Heath Onthank Award Selection Committee
- Advisory Plans Examiner Board
- Advisory Social Services Board
- Affordable Dwelling Unit Advisory Board
- Agricultural and Forestal Districts Advisory Board
- Airports Advisory Committee
- Alcohol Safety Action Program Local Policy Board
- Animal Services Advisory Commission
- Architectural Review Board
- Athletic Council
- Barbara Varon Volunteer Award Selection Committee
- Chesapeake Bay Preservation Ordinance Exception Review Committee
- Child Care Advisory Council
- Citizen Corps Council, Fairfax County
- Commission for Women
- Commission on Aging
- Commission on Organ and Tissue Donation and Transplantation
- Community Action Advisory Board (CAAB)
- Community Criminal Justice Board (CCJB)
- Community Policy and Management Team, Fairfax-Falls Church
- Consumer Protection Commission
- 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
- 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
- Road Viewers Board
- Route 28 Highway Transportation Improvement District Advisory Board
- Small Business Commission, Fairfax County
- Southgate Community Center Advisory Council
- 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 no later than by 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.

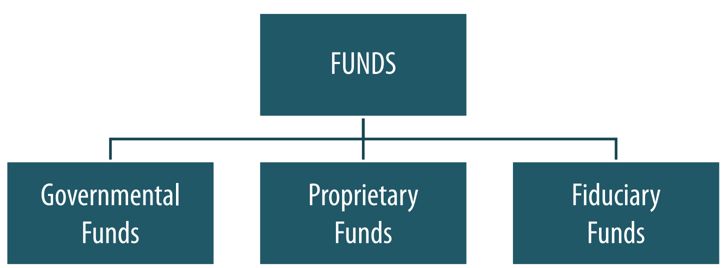
- **Volume 2 – Capital Construction and Other Operating Funds** details budgets for County departments, agencies, construction projects, and programs funded from non-General Fund revenue sources, or from a mix of General Fund and non-General Fund sources, such as federal or state grants, proceeds from 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 also 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, welfare 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 three built-in provisions for amending the adopted budget – the *Carryover Review*, the *Mid-Year 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.

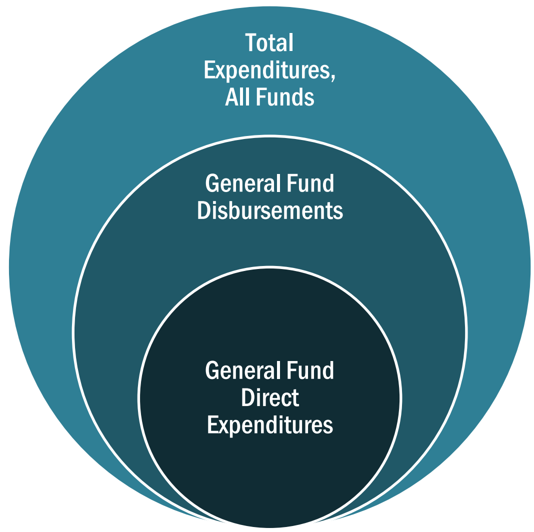
While most of the information in the budget is focused on an agency or fund, there are several summary schedules that combine different sources of information such as General Fund receipts and expenditures, County position schedules, and other summary schedules.

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

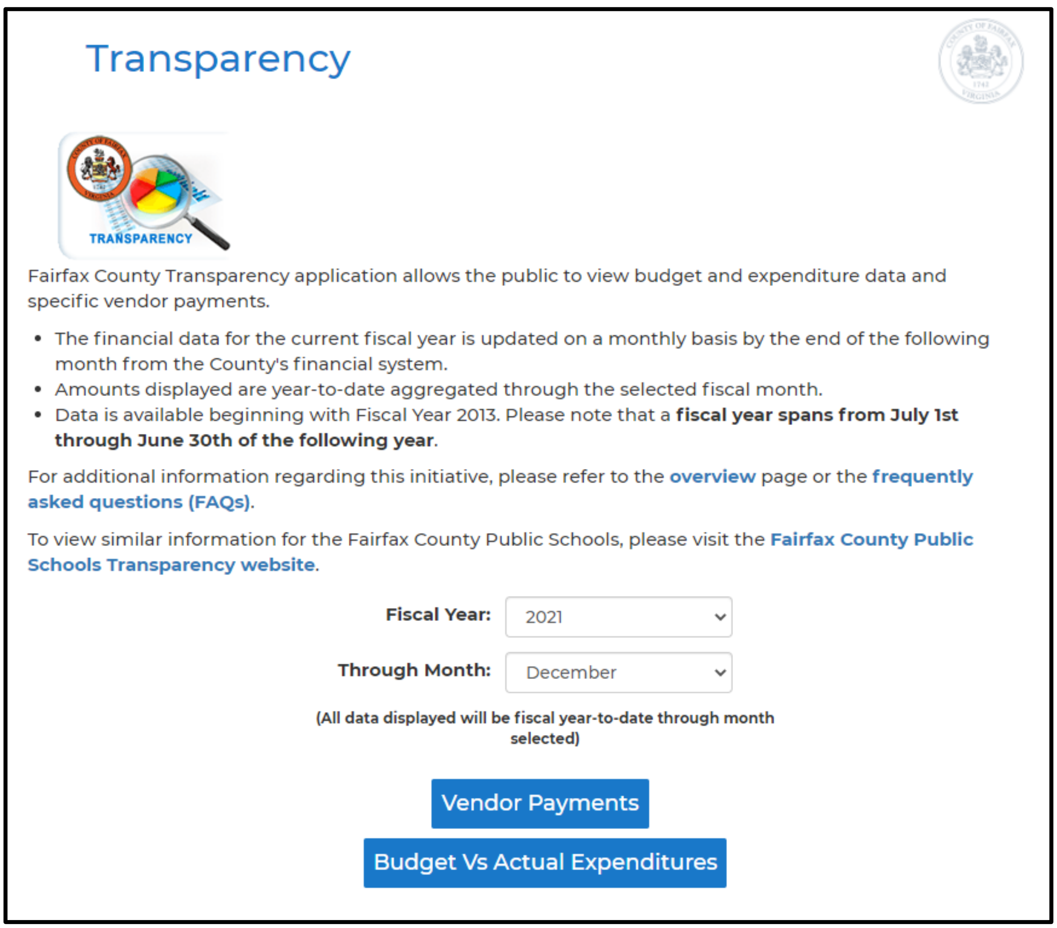
Fund/Fund Type Title	Purpose	Revenue	Budgeting Basis	Accounting Basis
GOVERNMENTAL FUNDS				
General Fund (Volume 1)	Accounts for the cost of general County government.	Primarily from general property taxes, other local taxes, revenue from the use of money and property, license and permit fees, and state 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
PROPRIETARY FUNDS				
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
FIDUCIARY FUNDS				
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/. 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/ 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.



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 Tools and Policies* 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*, the *Mid-Year Review,* and the *Third Quarter Review*. The *Carryover Review* closes out the previous year in addition to revising the expenditure level for the current year. These changes must be approved by the Board of Supervisors. 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 2022 Advertised Budget Plan (including the FY 2022 – FY 2023 Multi-Year Budget) on February 23, 2021. Public hearings for the County Executive's FY 2022 Advertised Budget Plan and the FY 2022 – FY 2026 Advertised Capital Improvement Program (CIP) will be held on April 13, 14 and 15, 2021 at the Government Center. The mark-up of the FY 2022 budget will be held on Tuesday, April 27, 2021, and the Board of Supervisors will adopt the FY 2022 Adopted Budget Plan on Tuesday, May 4, 2021.

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.

Current Fiscal Year		Future Fiscal Year
	July	Agencies prepare annual budget requests
	Aug	
Board approves Carryover Review	Sept	Agencies submit annual budgets to the Department of Management and Budget (DMB)
DMB prepares and County Executive submits Mid-Year Review	Oct	DMB reviews agency budget requests
	Nov	
	Dec	County Executive reviews DMB recommendations
Board approves Mid-Year Review	Jan	
DMB prepares and County Executive submits Third Quarter Review	Feb	County Executive submits Advertised Budget Plan (including Multi-Year Budget) to Board
	Mar	
Board approves Third Quarter Review	Apr	Public Hearings on Advertised Budget Board approves Tax Rates and Adopted Budget Plan
	May	
	June	
DMB prepares and County Executive submits Carryover Review	July	

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COUNTY OF FAIRFAX
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VIRGINIA

FY 2022

Advertised Budget Plan

County Executive Message

February 23, 2021

Honorable Board of Supervisors
County of Fairfax

Chairman and Board Members:

What a difference a year makes.

A year ago, I was proud to propose a budget that addressed many of our community's priorities and would have allowed us to make significant progress on our collective goals. We were just beginning to receive community feedback on the Advertised Budget when the COVID-19 pandemic struck in force, sending us back to the drawing board to develop a more streamlined FY 2021 proposal. The decision to overhaul that budget was the right one, as we have seen the broad effects the pandemic has had on our budget, both in terms of reduced revenue streams and expenditure requirements associated with the necessary implementation of various public health initiatives. In our updated budget proposal dated April 7, 2020, we noted that we were uncertain as to how long the economic downturn would last, concerned that we would be faced with cycles of economic disruption until demonstrated treatments or an approved vaccine were widely available. At that time, I stressed that it was important to be conservative in our assumptions. This careful approach has served us well over the past year. The Board adopted the FY 2021 budget holding revenue flat with FY 2020, allowing us to assume declines in categories such as sales tax, BPOL (Business Professional and Occupational Licenses) taxes, and transient occupancy taxes, offset by increases in real estate, where tax values were established pre-pandemic. We returned to the Board as part of our new *FY 2021 Mid-Year Review* with additional revenue reductions, as we were able to more fully understand the impact of the pandemic on all of our revenue categories. Fortunately, that reduction was relatively small, and was accommodated primarily through the utilization of our General Fund Pandemic Reserve, which we established shortly after the pandemic began. If we had not taken the difficult step of pulling back on our initial FY 2021 recommendations, the revenue reduction at Mid-Year would have been significant, and we would have been forced to take drastic steps in order to operate within our revenue estimates. As a result, I am recommending that we remain conservative as we look towards this next fiscal year. With this backdrop, I present the FY 2022 Advertised Budget Plan for your consideration.

The FY 2022 Advertised Budget Plan builds upon the County's successful application of federal stimulus funds received over the past year, includes modest investments in Board and community priorities, and sets aside $20 million in reserve which can be focused on economic recovery.

I am proud of this budget as well, for different reasons. While we are not able to make broad investments towards County goals as we proposed last year, we are focusing our resources in more targeted areas. This budget builds upon the successful application of federal stimulus funds the County has received over the past year, specifically $200 million received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund (CRF). These funds have been used to implement public health programs to directly combat the coronavirus, but they have also been used to assist those most impacted by the pandemic and most vulnerable in our community. Although this budget does not assume additional stimulus funding, President Biden's American Rescue Plan, a $1.9 trillion package proposed last month, includes additional aid to state and local governments, which could provide funding to the County on par with the CRF. We will continue to maximize all resources, including reimbursements through the Federal Emergency

Management Agency (FEMA), and any potential federal stimulus funds, which could be approved as early as next month. My hope is that we will receive additional federal support, which we could then use to continue the successful initiatives implemented by the Board, including additional support for our business and non-profit communities.

Concurrent with the release of the budget today, the newly revised draft Countywide Strategic Plan will be made available at www.fairfaxcounty.gov/strategicplan for consideration by the Board and our residents. As the Board is aware, we released our draft plan at this time last year, but the onset of the pandemic caused us to temporarily pause the initiative. We felt it was important to take a fresh look at the plan considering the significant cultural and societal changes that have occurred over the past year, including the impacts of the pandemic, as well as the renewed focus on equity and racial justice. Thus, staff has spent the past months making updates to the plan in light of our changed economic and social backdrop. As part of these updates, staff have worked closely with the County's Chief Equity Officer and have followed the recommendations coming out of the Chairman's Task Force on Equity and Opportunity to ensure alignment with the draft plan. Following the unrest which has occurred across the country related to racial injustice, it has never been more important, as we work to build a better community for our residents, that we ensure it is also an equitable one.

With the release of the plan today, a survey is also available to community members to provide feedback on which aspects of the plan are most important to them. We will continue to work with the Board to schedule community sessions, not only to receive direct feedback regarding the plan itself, but also to share with our residents how we plan to utilize it to shape our future direction and to utilize the associated metrics for more effective decision-making. It is important to note that the robust community input that we received when first developing the plan helped shape the core components, including our nine priority areas and our seven guiding principles. These components remain unchanged from our initial draft, evidence that the underpinnings of our plan are strong. Our goal is that the Strategic Plan will be a living document that is flexible enough to adapt to our ever-changing community, and a valuable tool to prioritize our resources and establish a roadmap to further success.

Despite the tremendous impact that the pandemic has had in our County, we have fared better than most other jurisdictions across the country. This is due in part to the solid economic foundation that has been developed and strengthened over many decades. As part of my presentation to the Board on the FY 2022 fiscal forecast in November, I noted that our residential real estate market was incredibly strong, while we were seeing declines in commercial values. At the time, we projected that commercial real estate values could be down as much as 10 percent. Fortunately, both the residential and commercial markets have improved from that forecast, with residential equalization up 4.25 percent and commercial equalization down 4.05 percent, resulting in an overall 2.88 percent rise in the Real Estate assessment base. In the short-term, this decline in commercial values may provide some tax relief to businesses that may be struggling. I recognize that many of our homeowners may be struggling as well. Fairfax County's unemployment rate stands at 4.4 percent – far greater than the 1.9 percent we saw one year ago. As a result, this budget recommendation includes a reduction in the Real Estate Tax rate of one cent, bringing the rate from \$1.15 to \$1.14 per \$100 of assessed value. This change results in a \$60 savings to the average homeowner and an increase of \$224.15 in the average tax bill.

We have also aimed to limit other tax and fee increases as part of this proposal. As the Board may recall, increases in solid waste and wastewater rates were originally recommended for FY 2021, but we delayed those adjustments to limit the impact to our residents. This year, however, some adjustments are necessary to ensure the financial strength of our enterprise and self-supporting operations. The five-year sewer rate plan approved by the Board of Supervisors as part of the FY 2021 Adopted Budget Plan had proposed to increase the sewer charges by 11.0 percent in FY 2022, after holding them flat last year. As part of this proposal, sewer rates are recommended to increase 7.0 percent in FY 2022, which results in an average annual increase of $46.20. Additionally, the annual refuse collection rate – for households within the County's approved sanitation districts – is recommended to increase by $30 to $400 per year, after being reduced by $15 in FY 2021.

With the proposed reduction in the Real Estate Tax rate, the additional revenue available to us for FY 2022 is $42.23 million – an increase of just 1.51 percent over the current FY 2021 estimate. This increase is driven primarily by Real Estate, with moderate increases in other categories over a constrained FY 2021 base, partially offset by continued decreases in investment income related to declining interest rates. Last year, we set aside just under $10 million in a General Fund Pandemic Reserve as part of the FY 2021 Adopted Budget Plan, building upon a reserve we established in FY 2020. We were able to increase this reserve using balances at year-end and then utilized a portion of those funds to offset revenue reductions at our Mid-Year Review. Having this flexibility to respond to challenges has been a valuable financial tool. Similarly, I am recommending that we set aside a sizeable portion of our available resources in reserve in FY 2022. Thus, this proposal includes the establishment of an Economic Recovery Reserve of $20 million. These funds will remain unappropriated and available for the Board's use during FY 2022 to support County or Schools' priorities. It is anticipated that this reserve would be an appropriate source of funds to support the County's Economic Recovery Framework, which will be discussed at the Board's Economic Initiatives Committee meeting on March 16, 2021.

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This budget maintains our practice of releasing an Advertised Budget with equal disbursement growth for both the County and Schools; for FY 2022, this growth rate is 0.55 percent. The School Operating transfer is recommended to increase by $14.13 million, and including a slight reduction in debt service requirements, the FY 2022 Advertised Budget Plan includes a net increase for Schools in FY 2022 of $13.07 million. The County's focus on supporting our **Lifelong Education and Learning** priority area is evident, with support for schools totaling 52.8 percent of General Fund disbursements.

However, the $14.13 million included in this proposal falls far short of the Fairfax County Public Schools request of $104.40 million approved by the School Board on February 18. The Superintendent's Proposed budget included an increase request of $42.69 million, or 2 percent, over the FY 2021 level. The request was primarily to offset projected decreases in Sales Tax, State Aid, and Federal revenue, as well as a reduction in the beginning balance, and did not assume a significant net increase in expenditures. The School Board's actions increased the transfer request by almost $62 million, primarily to support a 3 percent compensation adjustment for all employees. The adjustment is consistent with the proposed budget amendment in the Virginia Senate, which would provide partial funding of $13.4 million to support a 3 percent compensation increase for SOQ (Standards of Quality)-recognized instructional and support positions, but would require $60.3 million in local funds. As the Board discussed at its meeting two weeks ago, the local match requirements from the state for compensation increases puts the County in an untenable position. Providing pay increases for teachers and other school employees is certainly one of the County's top priorities, and no one wants to be in the position of turning down state funds. But the burden placed on localities to fill the funding gap is simply too great, particularly in times of economic uncertainty.

County and Schools staff and leadership have worked together in numerous ways as we have charted our paths through this pandemic. One of the most successful partnerships was the Supporting Return to School (SRS) program, which was established at FCPS sites to provide full-day on-site programming for K-6 students to support their success in a virtual learning environment. This initiative also demonstrates our joint commitment to One Fairfax, as the pandemic has disproportionately impacted students and families in disadvantaged communities. In September, the Board of Supervisors approved almost $20 million in an allocation from the County's Coronavirus Relief Funds to assist FCPS primarily in the purchase of technology, such as laptops, to help students with virtual learning. This support was in addition to stimulus funding directly received by the Schools which included $21.69 million from the Elementary and Secondary School Emergency Relief (ESSER) Fund, $32.22 million from an allocation from the state's CARES Act funds, and $83.99 million recently announced as part of the ESSER II Fund. Funding to support education is also included in the proposed American Rescue Plan.

On the County side, disbursements are recommended to increase by a net of only $11.70 million. However, we have also included targeted agency reductions of $6.07 million and have recognized $14.30 million in employee benefits savings. These savings have been redirected and have allowed us to make modest investments in various Board priorities.

Despite our efforts to identify savings, however, we do not have the available resources to fund compensation adjustments for our employees. Our employees have served the Fairfax County community with grace and determination throughout this pandemic. From our dedicated staff in the Health Department who have been at the forefront of our response, to our call-takers in our Coordinated Services Planning group who have helped steer our most vulnerable residents towards assistance, to our budget and financial staff who have helped to manage millions in stimulus funds – our employees have been superb. I am pleased with the Board's recent action to approve hazard pay for employees who are classified in very high- or high-risk categories per the VOSH (Virginia Occupational Safety and Health) standards. These employees have risked their own health – and the health of their families – in order to continue serving County residents. The one-time $2,000 bonus – using our CRF funds – is a fiscally prudent mechanism to recognize these employees without exacerbating our budgetary difficulties.

Of course, even for employees not on the front lines, the pandemic has been a challenge. As is the case with many of our residents, our employees have shifted to working from home, some while caring for young children or helping older children with their virtual learning assignments. Employees have also adapted to new business processes, as we altered our services to meet our community's needs more effectively in an increasingly virtual environment. As we stated early on, one of our primary goals when the economic impacts of the pandemic first began to strike was to protect the jobs and pay levels of employees, and we are fortunate that we have been able to do so. However, I recognize that employees will be disappointed with the prospect of a second year without compensation adjustments. Per the Board's directive at its meeting on February 9, we will work to identify resources as part of the upcoming *FY 2021 Third Quarter Review* and develop a recommendation to provide a one-time bonus to employees.

I should note that, although there is no funding for compensation adjustments in this proposal, there are increases that directly support our employees. The most significant is an over $8 million increase to address increased retirement employer contribution rates. The COVID-19 pandemic had a significant impact on financial markets in FY 2020, resulting in investment returns lower than the County's target. As a result, and per our funding policy, rates for each of our three systems are required to increase. We have made considerable advances in the funding of our pension systems over the past number of years, following the multi-year strategy approved by the Board and vetted with the bond rating agencies. Thus, it was important that we identify the resources necessary to adjust rates. Fortunately, as I noted earlier, we also have savings in employee benefits due to the scheduled closing of the County's highest-cost health plan and as agencies have been holding positions vacant given the economic uncertainties. These savings have been utilized, in part, to cover the increased retirement costs.

Many of the investments included in this proposal are associated with the scheduled opening of new facilities, support multi-year funding commitments or strategies, or represent required baseline adjustments resulting from prior Board decisions. A detailed list of all adjustments included in the FY 2022 Advertised Budget Plan, organized by the Strategic Plan priority areas, follows this letter. I will highlight some of the more significant adjustments below.

Certainly, amid the global public health crisis we are currently facing, few investments could be as important as those we are proposing in the **Health and Environment** priority area. We have included baseline funds in FY 2022 to support the positions in the Health Department for pandemic response efforts approved as part of previous quarterly reviews, including contact tracing and mass vaccination initiatives. These positions are being supported in the current fiscal year primarily through Coronavirus Relief Funds. We have also included additional funding for the Opioid Task Force to support the jail-based Medication Assisted Treatment program, and funding for the County's successful Diversion First program, which is entirely offset by associated savings in the Office of the Sheriff.

The Nine Priority Areas included in the proposed Countywide Strategic plan include:

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

The Board has also made considerable strides in energy conservation and environmental stewardship. For FY 2022, we recommend redirecting savings from other segments of our capital program to increase baseline support for environmental projects. Last year, we had originally proposed an increase for environmental projects before the adjustment was eliminated as part of the revised proposal; thus, we felt it was important to identify resources as part of this proposal. Additionally, we have included baseline funds to support the Climate Adaptation and Resilience Plan as approved by the Board as part of the *FY 2020 Carryover Review*. In previous years, we have also been successful at utilizing one-time funds as part of our quarterly reviews to support environmental and energy programs such as the County's Operational Energy Strategy or our LED streetlight conversion plan, and we expect that will continue to be part of our strategy in the future.

This proposal also contains significant investments in the **Safety and Security** priority area, with several adjustments associated with the scheduled opening of new facilities, such as the South County Police Station and Scotts Run Fire Station. For South County, funding is included to support 16 new positions, which represent the last tranche of uniformed positions included in a multi-year effort to add the positions required to open the station in 2023. Additional support for civilian positions will be required next year. Based on limited resources, staffing for the new Scotts Run Fire Station is expected to be phased in, with the 8 positions included in this proposal necessary to staff a medic unit, and additional positions to staff an engine to be added as part of a future budgetary process. We are also proposing to add 5 positions to support call capacity in our E-911 operations, as well as funding and 15 positions to support the Office of the Commonwealth's Attorney. As discussed at the September 22, 2020 Public Safety Committee Meeting, the Commonwealth's Attorney requested additional positions to cover workload that was backlogged or no longer covered due to a lack of resources. As a result, prosecution of violent crimes, sex crimes, property crimes and other misdemeanors has been reduced. These new positions will support the full implementation of the Body-Worn Camera program and will allow the office to continue prosecution of all sex crimes and the majority of violent crimes. It is anticipated that additional resources will be needed in future years as well.

In most other strategic plan categories, investments are modest based on constrained funding. However, we have focused funding adjustments in areas prioritized by both the Board and our community. In the area of **Empowerment and Support for Residents Facing Vulnerability**, for example, we have included resources to provide support coordination services to individuals with developmental disabilities in the community, as well as baseline funds to support public assistance eligibility workers and sexual abuse specialist positions approved at Carryover. In addition, we have included recurring funding to cover positions added in the Coordinated Services Planning call center, initially funded through the Coronavirus Relief Fund, that have served such a vital role in responding to residents' requests for assistance throughout the pandemic.

Based primarily on the anticipated opening of new facilities, increases are included in the area of **Cultural and Recreational Opportunities**. Partial-year funding and positions are included for the new Sully Community Center, which is expected to house a Federally Qualified Health Center, on-site WIC (Special Supplemental Nutrition Program for Women, Infants and Children) services, and a School-Age Child Care program, as well as various social and recreational programs for children and older adults. Support is also included for a multi-service community center expected to be opened in the Lee District at the site of the former Mt. Vernon Athletic Club. With limited programming projected to begin in June 2021, we anticipate adding positions and partial-year funding as part of our *FY 2021 Third Quarter Review*. Additionally, we have included baseline capital funding for the Park Authority to maintain FCPS synthetic turf fields as previously approved by the Board.

Although we are not able to make significant investments in the area of **Housing and Neighborhood Livability** as we had originally proposed last year, we are recommending additional staff resources in the Department of Housing and Community Development to support efforts to create, rehabilitate and preserve affordable housing in the County. Affordable housing is an area where I hope we can make more significant investments once the economy rebounds – hopefully in FY 2023 – so that we can continue to make progress on the County's goal to produce 5,000 units of affordable housing over the next 15 years. In the meantime, we have been successful in utilizing a portion of our federal stimulus dollars to provide housing assistance to residents in need, as well as to establish safe options for those experiencing homelessness to isolate and protect themselves from possible COVID-19 exposure.

The area of **Economic Opportunity** is another where we have also been able to focus our stimulus dollars. In particular, the Board approved over $50 million in Coronavirus Relief Funds for our RISE (Relief Initiative to Support Employers) grant program, which provided 4,809 grants to small businesses and non-profits that had been impacted by the pandemic. As I noted earlier, if the County receives additional assistance through a future stimulus package, I anticipate the Board will want to focus many of those resources in this area. For the FY 2022 budget, we are able to include funds to add one new position and operating support in our Department of Economic Initiatives. These investments are intended to support economic recovery initiatives and provide flexibility to perform economic impact and fiscal analysis studies of development projects.

In the area of **Effective and Efficient Government**, we have included positions to support collective bargaining efforts as a result of legislative changes during the 2020 General Assembly session. We have also included positions to support financial operations and equipment management in the Office of Elections, positions to support the workload associated with our capital program, and funding for maintenance requirements for new facilities and lease adjustments.

There is only one priority area where we have not focused additional resources as part of this proposal – the area of **Mobility and Transportation**. This is another area where the County has benefited greatly from available stimulus funds. In the current fiscal year, stimulus dollars received from WMATA were used to reduce the County's Metro subsidy requirements and offset eligible expenses in our Fairfax Connector operations. With gas tax receipts projected to be negatively impacted as travel has been curtailed due to the pandemic, as well as declining state aid balances, this was an area where we were concerned a sizeable increase in County resources would be required in FY 2022. However, it now appears that additional stimulus will be available from the federal government, and potentially state funds as well, to offset some requirements. As a result, we have not included increases for transportation. This is an area of concern for FY 2023, however, as the one-time benefit of stimulus funds will not be available then to offset cost increases.

In total, this budget proposal includes a net increase of 109 positions. These positions are associated with required staffing for new facilities, such as the South County Police Station and the Scotts Run Fire Station; to address increasing workloads, such as in the Office of the Commonwealth's Attorney; and to support Board priorities, such as the Diversion First program and the Opioid Task Force. It is important to note that, while we are currently recommending an increase to positions, we are also working to analyze authorized position counts to determine where reductions are appropriate. County agencies have operated under constrained budgets for several years, and many have needed to hold positions vacant to generate savings or to offset other cost increases. As a result, we have a number of unfunded positions across the County that may be eliminated without negatively impacting agency operations. However, agencies have also been directed to hold important, but non-critical, positions vacant temporarily as a result of the economic uncertainties caused by the pandemic. Staff is in the process of working with agencies to determine which positions are funded and will be required to be filled in the future, and those that are unfunded and are available for reduction. I anticipate that this review will be completed in time for recommendations as part of the *FY 2021 Carryover Review*.

With the limited resources available to us as part of this budget, I am grateful that we are able to provide support to our School system and include baseline funding for the Body-Worn Camera program and the public health resources added throughout the course of the pandemic, while also making progress in regard to public safety staffing and our continued investment in the Diversion First program, Opioid Task Force, and environmental initiatives. I wish that we were able to do more. As the fiscal year progresses, we will remain flexible, continue to closely track our revenues, and will make appropriate budgetary adjustments as part of our quarterly reviews. I am hopeful that with vaccinations ramping up in the County and across the country, we can look forward to a stronger economy and a more positive budgetary outlook for FY 2023. However, I recognize that we will still face many challenges. Providing compensation adjustments for our employees – and adequate support to the Schools to similarly reward teachers and FCPS staff – will be at the forefront. Investing in affordable housing and school readiness initiatives will also be vital, as many in our community are likely to still be rebounding from the effects of the pandemic. From an operational perspective, it is also important that we begin to rebuild baseline funding for capital paydown and information technology investments. FY 2023 will also be a pivotal year as we develop our first budget under the new Countywide Strategic Plan.

I would be remiss not to thank our dedicated staff from across the organization who helped in the development of this proposal. I am also appreciative of your support and collaboration as we have progressed through this unprecedented year. Thank you for your consideration; I look forward to working with each of you toward adoption of the FY 2022 budget.

Respectfully submitted,

Bryan J. Hill
County Executive

Advertised Budget Summary

FY 2022

Advertised Budget Plan

Economic Overview

Nationally

The COVID-19 pandemic brought the economic expansion, which had been the longest in U.S. history, to an abrupt end during the first quarter of 2020. The pandemic forced many states to impose economic lockdowns in order to restrict the spread of the COVID-19 virus. In the first quarter of 2020, the US economy shrank at an annualized rate of 5.0 percent, then as the lockdowns took hold, at an annualized rate of 31.4 percent in the second quarter. As the virus abated during the summer months, the Gross Domestic Product increased 33.4 percent during the third quarter and 4.0 percent during the fourth quarter. For the entire year, the US economy shrank by 3.5 percent, the first such decline since the height of the financial crisis in 2009, and the largest decrease since 1946. The FY 2022 General Fund revenue forecast assumes that the U.S. economy will continue to recover in 2021 and 2022 from the effects of the COVID-19 pandemic.

As the US economy partially shut down in the spring, the unemployment rate rocketed from a low of 3.5 percent in February to a peak of 14.8 percent in April. With the gradual and halting reopening of the economy, as of January 2021, the unemployment rate has fallen to 6.3 percent. As of February 2021, the number of new weekly unemployment claims remains elevated at roughly four times the February 2020 level. Nationally, in many sectors of the economy, activity remains subdued.

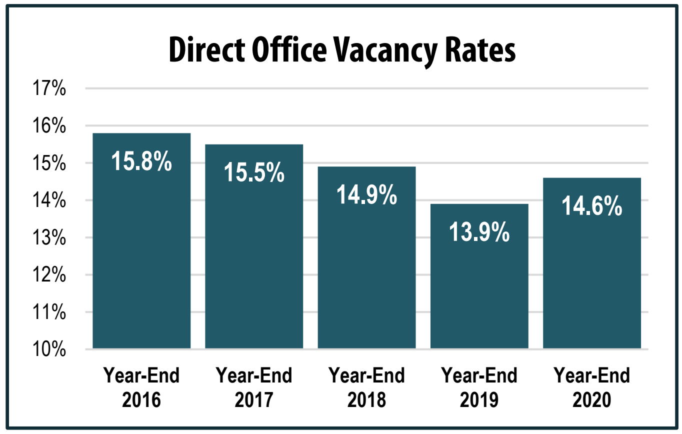
To deal with the economic effects of the pandemic, there has been unprecedented monetary and fiscal support for the economy. Early in 2020, the Federal Reserve cut its target for the federal funds rate to a range of 0 percent to 0.25 percent. It also stepped in with lending to support households, employers, and state and local governments and reinstated a policy of asset purchases of Treasury securities and Agency mortgage-backed securities. The Federal Reserve has made it clear that accommodative monetary policy will continue until the pandemic-related economic dislocations have abated. The U.S Congress has also provided several packages of fiscal stimulus to businesses, households, and state and local governments, beginning with the $2.2 trillion CARES Act that was signed into law in March 2020. The County received $200.2 million from the CARES Act to cover necessary expenditures incurred due to the COVID-19 public health emergency. In December 2020, Congress passed the $900 billion Coronavirus Response and Relief Act which extended some of the provisions of the CARES Act including a new round of funding for the Paycheck Protection Program and a second round of stimulus payments. President Biden has proposed a $1.9 trillion package to include a third round of stimulus payments, additional funding for vaccine distribution efforts, and additional aid to state and local governments.

Fairfax County

Current economic conditions make revenue forecasting very difficult. The FY 2022 General Fund revenue forecast assumes that the local economy will also continue to recover in 2021 and 2022. During the Great Recession, the Washington region was an anomaly in that it shed fewer jobs than most other areas of the country as the federal government increased spending and hiring to prop up the economy. However, during this most recent recession, the Washington region's economy was not insulated from the effects of the pandemic. Forecaster IHS Markit estimates that Fairfax County's real Gross County Product decreased by 3.2 percent in 2020, after increasing 2.8 percent in 2018 and 2.9 percent in 2019. The sectors of the economy relying upon discretionary consumer spending have fared the worst, particularly in the service sector. For all of Northern Virginia, from December 2019 to December 2020, the number of jobs in the Leisure and Hospitality sector decreased by 22.3 percent, while the number of jobs in the well-paying Professional and Business sector actually increased 0.2 percent during the period. In December, the unemployment rate in Fairfax County was at 4.4 percent, much higher than last December's unemployment rate of 1.9 percent. The rate peaked at 10.2 percent in April. The unemployment rate would be higher but for the fact that the labor force shrank by 4.1 percent, reflecting significantly lower labor market participation compared to pre-pandemic levels.

Factors that could impact the region's economic outlook include the path of the virus and the speed at which vaccines can be distributed as well as the level of pent-up demand for services in sectors that have been hard hit by the pandemic, such as travel and restaurants.

Based on information from Bright MLS, the average sales price of homes sold in Fairfax County rose 8.4 percent from $601,506 in 2019 to $652,230 in 2020. Home prices continue to increase primarily as a result of the tight inventory of homes for sale and low mortgage rates. Since 2009, the average home sales price has risen 56.4 percent, or an average annual growth rate of 4.1 percent. Bright MLS also reported that 16,739 homes sold in the County in 2020, up 3.7 percent compared to 2019. Homes that sold during 2020 were on the market for an average of 19 days, down from 24 days in 2019.



In the County's nonresidential market, according to the Fairfax County Economic Development Authority, the direct office vacancy rate at year-end 2020 was 14.6 percent, up from 13.9 percent at year-end 2019. The overall office vacancy rate, which includes empty sublet space, was 15.5 percent at year-end 2020, up from 14.3 percent recorded at year-end 2019. The amount of empty office space increased to 18.5 million square feet. Industry experts expect vacancy rates to increase as smaller office users let leases expire in favor of remote work and larger users put sublet space on the market.

At year-end 2020, office development continued around Metro stations in the Silver Line corridor and in other areas of the County as well. Seven office buildings, totaling approximately 2.9 million square feet, were under construction as of December 2020. The 1.2 million square feet of office space that delivered in 2020 outpaced 2019's total by more than 600,000 square feet. Office leasing activity totaled more than 3.4 million square feet during the first half of 2020, compared to 4.6 million in the back half of 2019. The slowdown in leasing activity is due to the impact of COVID-19 as the majority of Fairfax County's office workforce adapted to remote work and leasing decisions were placed on hold.

FY 2022 General Fund Budget Summary

Based on the current Real Estate Tax rate of $1.15 per $100 of assessed valuation, $69.37 million in increased revenue is projected over FY 2021 levels. However, a one cent reduction to the Real Estate Tax rate is recommended, which reduces revenue by $27.14 million. With a slight increase in Transfers In of $0.29 million, $42.52 million is available for FY 2022 requirements. The FY 2022 Advertised Budget Plan allocates $13.07 million of these available resources for Fairfax County Public Schools (FCPS) priorities and $11.70 million for County requirements, with a net decrease of $2.25 million in reserve requirements. The remaining balance of $20.00 million is recommended to be set aside in reserve for the Board for Economic Recovery initiatives in FY 2022.

The following table summarizes the FY 2022 Advertised Budget Plan.

Adjustments included in FY 2022 General Fund Budget (Amounts shown are in millions, net change over FY 2021 Adopted Budget Plan)			
Available Revenue Increase			
Revenue Increase at Current Real Estate Tax Rate			$69.37
Real Estate Tax Rate Decrease of One Cent			($27.14)
Net Impact of Transfers In			$0.29
Total Available			**$42.52**
FY 2022 Requirements			
	County	**Schools**	**Total**
County Compensation	($1.97)	--	($1.97)
County Debt Service	$0.28	--	$0.28
Lifelong Education and Learning	($0.01)	$13.07	$13.06
Safety and Security	$11.91	--	$11.91
Health and Environment	$9.12	--	$9.12
Empowerment and Support for Residents Facing Vulnerability	$2.92	--	$2.92
Effective and Efficient Government	$2.49	--	$2.49
Cultural and Recreational Opportunities	$2.18	--	$2.18
Housing and Neighborhood Livability	$0.47	--	$0.47
Economic Opportunity	$0.22	--	$0.22
Mobility and Transportation	$0.00	--	$0.00
Agency Reductions and Savings	($15.91)	--	($15.91)
Subtotal	**$11.70**	**$13.07**	**$24.77**
Reserve Adjustments			($2.25)
Total Uses			**$22.52**
Available Balance to be set aside in Economic Recovery Reserve			**$20.00**

FY 2022 General Fund Revenue

FY 2022 General Fund revenues are projected to be $4,499,426,703, an increase of $67,086,736, or 1.5 percent, over the *FY 2021 Revised Budget Plan*, which contains the latest FY 2021 revenue estimates, and an increase of $42,227,164, or 0.9 percent, over the FY 2021 Adopted Budget Plan.

On the County's real estate front, residential equalization reflects a 4.25 percent increase in FY 2022, while non-residential equalization fell by 4.05 percent. The overall Real Estate tax base grew 2.88 percent.

The value of a penny on the Real Estate Tax rate is $27.14 million in FY 2022. Each penny change in the tax rate equals $60.78 on a taxpayer's bill. Given an average value of a residential unit of $607,752, the "typical" residential annual tax bill will rise, on average, $224.15 in FY 2022 at the proposed Real Estate tax rate of $1.14 per $100 of assessed value. The increase was due to the rise in the average value of a residential unit, offset by the proposed 1 cent tax rate reduction included in the Advertised Budget.

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 authorized all counties to impose a Cigarette Tax at a rate not to exceed 40 cents per pack, effective July 1, 2021. A ten cent increase from the County's current tax rate of 30 cents per pack would generate an additional $1 million. The legislation also authorized all counties to impose a Meals Tax at a rate not to exceed 6 percent and eliminated the referendum requirement. However, a locality in which a meals tax referendum failed prior to July 1, 2020, would have to wait six years after the date of the failed referendum to impose the tax. As a meals tax referendum failed in Fairfax County in 2016, a meals tax cannot be imposed in the County until FY 2024, assuming a July 1 implementation. It is estimated that an additional $25.0 million could be generated for each 1 percent on the Meals Tax rate. In addition, the legislation removed the rate ceiling for the Transient Occupancy Tax rate. Rates between 2 and 5 percent are earmarked for tourism promotion, but there is no restriction on the use of funds at a tax rate above 5 percent. Based on pre-COVID revenues, it is estimated that each 1 percent on the Transient Occupancy Tax would generate an additional $5.7 million. The County's Transient Occupancy Tax rate is currently levied at 4 percent. The County also has the authority to impose an Admissions Tax at a rate not to exceed 10 percent. Each one percent on the Admissions Tax rate is estimated to generate $0.8 million.

The availability of these options could reduce pressure on the Real Estate Tax rate and allow for greater opportunity to revisit other tax rates, including the Machinery and Tools tax, or expand tax relief. Staff will continue to examine all options to diversify the County's tax base – including the potential for revenue generation and the impact on Fairfax County residents.

It is estimated that the County receives approximately 23 cents for every $1 of state taxes generated in the County. This estimate includes state support for public assistance and law enforcement, funding for schools, support for the Community Services Board, and certain transportation allocations. This analysis does not include revenue that is not directly received by the County from the Commonwealth, such as funds for transportation and roads that is remitted to the Northern Virginia Transportation Commission. The analysis also does not include all state revenue that is generated in the County, including the 0.5 cent sales tax for the Transportation Trust Fund, the gas tax, the sales tax on motor vehicles sold in the County, DMV license fees, bank franchise taxes or cigarette taxes. There is no jurisdictional breakdown of these revenue categories.

The *General Fund Revenue Overview* in the FY 2022 Overview volume has additional details on General Fund revenues.

FY 2022 General Fund Disbursements

FY 2022 General Fund disbursements are $4,488.43 million, an increase of $16.51 million, or 0.37 percent, over the FY 2021 Adopted Budget Plan and a decrease of $220.53 million, or 4.68 percent, from the *FY 2021 Revised Budget Plan.* As the *FY 2021 Revised Budget Plan* includes the carryforward of encumbrances from FY 2020 and other one-time adjustments for FY 2021 approved as part of the *FY 2020 Carryover Review* and *FY 2021 Mid-Year Review*, comparisons between the FY 2022 budget and the *FY 2021 Revised Budget Plan* may be misleading. Thus, this section focuses on changes from the FY 2021 Adopted Budget Plan. Of the $16.51 million increase over the Adopted Budget, $24.77 million reflects programmatic adjustments, offset by a reduction in reserve requirements of $8.26 million.

It should also be noted that 109 new positions, some outside of the General Fund, are included in the FY 2022 Advertised Budget Plan, and are detailed on the following pages.

Summary by Strategic Plan Priority

Concurrent with the release of the FY 2022 Advertised Budget Plan, the County's updated proposed Strategic Plan will be made available at www.fairfaxcounty.gov/strategicplan. A plan was originally developed and presented to the Board of Supervisors on February 25, 2020. However, as a result of the COVID-19 pandemic, consideration of the plan by the Board and the public was postponed. Based on the significant cultural and societal changes that have occurred over the past year, including the impacts of the pandemic, as well as the renewed focus on equity and racial justice, staff has spent the past months making updates to the plan. As part of these updates, staff have worked closely with the County's Chief Equity Officer to ensure alignment with the One Fairfax initiative and have followed the recommendations from the Chairman's Task Force on Equity and Opportunity. The plan is built around nine priority outcome areas, which were shared with the Board of Supervisors in March 2019. For each priority outcome area, the plan contains specific strategies that the County can take to make progress towards an aspirational outcome, as well as quantifiable indicators and metrics to measure that progress. During the next phase, the Board will seek community input to provide feedback, make changes, and, ultimately, approve the plan alongside the adoption of the budget. Upon approval, the strategic plan will be more fully integrated into the budget preparation and decision-making process.

Funding adjustments included in the FY 2022 Advertised Budget Plan are presented below, categorized by the priority areas as included in the Strategic Plan. It should be noted, however, that two areas of funding – compensation and debt service – cross all priority areas. As a result, these categories are presented separately.

Employee Compensation (Pay and Benefits)

($1.97) million

The FY 2022 Advertised Budget Plan includes no funding for employee pay adjustments in FY 2022. Employee benefit adjustments result in a net savings of $1.97 million. Required increases due to rising retirement employer contribution rates, estimated health care premium increases, and an increase in the actuarially determined contribution for retiree health, are offset by savings due to migration to lower cost health plans and position vacancies.

Employee Pay

As noted above, no funding is included for employee pay increases as part of the FY 2022 budget proposal. With constrained revenue growth, resources were not available to fund the Market Rate Adjustment – calculated at 2.09 percent – or performance, merit, or longevity increases. The full cost of the County's compensation program is projected to cost approximately $55 million.

As directed by the Board of Supervisors, staff will be exploring the potential for a one-time bonus as part of the upcoming *FY 2021 Third Quarter Review*. A one-time bonus in FY 2021 would not contribute to budgetary pressures in FY 2022 and beyond. If recommended, this bonus would be in addition to the $2,000 one-time, hazard pay bonus approved by the Board for eligible employees on February 9. The hazard pay bonus is being supported through CARES Act Coronavirus Relief Funds. Among other criteria, employees are eligible if they are classified in very high- or high-risk categories per the VOSH (Virginia Occupational Safety and Health) standards.

As no Market Rate Adjustment is funded as part of the FY 2022 proposal, the County's **Living Wage** will remain at its current rate of $15.14 per hour.

Retirement

An increase of $8.37 million is associated with required employer contribution rate increases for each of the County's three retirement plans. It is the County's policy to fully fund the actuarially determined contributions; beginning in FY 2020, the contribution rates are calculated including amortization of 100 percent of the unfunded liability. Contributions are required to increase in FY 2022 primarily because all three systems failed to reach the 7.25 percent assumed rate of investment return in FY 2020. The Employees' system was up 2.9 percent, the Uniformed system was down 1.2 percent, and the Police Officers system was down 3.9 percent, all net of fees.

Retiree Health Benefits

An increase of $0.51 million is associated with the General Fund contribution towards the actuarially determined contribution for the County's OPEB (Other Post-Employment Benefits) liability. The latest valuation calculated the County's actuarial accrued liability at $387.6 million and the unfunded actuarial accrued liability at $56.8 million. The resulting FY 2021 contribution of $18.9 million, an increase of $2.6 million from the prior year, will be funded through a combination of a General Fund transfer, contributions from other funds, and an implicit subsidy contribution as calculated by the County's actuary. The increase is due to higher than anticipated retiree claims. As of the July 1, 2020 valuation, the County's OPEB liabilities were 85.4 percent funded.

Health Insurance

An increase of $3.46 million is associated with projected premium increases of 5.0 percent for all health insurance plans, effective January 1, 2022, as well as the full-year impact of January 2021 premium adjustments, which ranged from 0.0 to 6.0 percent. The 5.0 percent increase is a budgetary projection only; final premium decisions will be made in the fall of 2021 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.

Benefit Savings based on Trends

A net decrease of $14.30 million is primarily associated with savings related to the County's concerted effort to encourage migration into more cost-effective health plans through employee engagement and education. The design of the County's plans has shifted gradually from plans with a co-pay structure to plans with a co-insurance structure, as part of an effort to control cost growth through a stronger focus on features that encourage consumerism. The County's only remaining self-insured co-pay plan was closed to new enrollment in 2017 and the plan was discontinued at the end of 2020. Other savings in Employee Benefits are due to a new contract for group life insurance and savings related to position turnover.

County Debt Service

$0.28 million

In addition to requirements associated with School debt service, FY 2022 General Fund support of County debt service requirements is $131.32 million, an increase of $0.28 million over the FY 2021

Adopted Budget Plan. The increased FY 2022 funding level supports programmed debt service payments, including the $110.00 million in General Obligation bonds sold in January 2021 for the County. The 1.23 percent interest rate received in January represented the lowest rate received for a new money bond deal in the County's history – 77 basis points below the previous low interest rate of 2.00 percent one year prior. During FY 2022 it is anticipated that a General Obligation bond sale estimated at $300.00 million will be conducted to fund cash requirements for on-going capital projects for School and County purposes. This bond sale estimate is consistent with the FY 2022-FY 2026 Advertised Capital Improvement Program (CIP).

Capital Construction

Capital Construction is primarily financed by the General Fund, General Obligation bonds, fees, and service district revenues. General Fund support in FY 2022 totals $18.68 million, representing a net increase of $0.61 million from the FY 2021 Adopted Budget Plan due to increased annual funding for athletic fields maintenance associated with an additional 44 FCPS synthetic turf fields. An increase of $0.38 million for environmental projects has also been included, offset by savings in other capital contributions. *Details of these adjustments are provided in the following section, categorized by the appropriate Strategic Plan priority outcome area.*

There is no funding included for County infrastructure replacement and upgrade projects in FY 2022; however, an amount of $6.28 million is anticipated to be funded as part of the *FY 2021 Third Quarter Review* or *FY 2021 Carryover Review*. In recent years, it has been the Board's practice to fund some or all of the infrastructure replacement and upgrade projects using one-time funding as available as part of quarterly reviews.

FY 2022 Capital Construction/Paydown Summary[1]

	Commitments, Contributions, and Facility Maintenance	Paydown	Total General Fund Support
Athletic Field Maintenance and Sports Projects	$5,040,338	$1,700,000	$6,740,338
Park Authority Inspections, Maintenance, and Infrastructure Upgrades	$960,000	$1,740,000	$2,700,000
Environmental Initiatives	$1,298,767	$0	$1,298,767
Revitalization Maintenance	$1,410,000	$0	$1,410,000
Payments and Contributions/On-going Development Efforts	$4,478,940	$0	$4,478,940
County Infrastructure Replacement and Upgrades	$0	$0	$0
ADA Improvements	$0	$350,000	$350,000
Reinvestment, Repair and Emergency Maintenance of County Roads and Walkways	$0	$1,500,000	$1,500,000
Developer Defaults	$0	$200,000	$200,000
Total General Fund Support	**$13,188,045**	**$5,490,000**	**$18,678,045**

[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.

Capital Improvement Program

The FY 2022-FY 2026 Capital Improvement Program (CIP) totals $11.3 billion. The total bond program within the CIP is $2.3 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 co-location opportunities; and an outline of key changes from the FY 2021 CIP.

Although debt ratios are projected to be well below the Board's self-imposed limits, the *Ten Principles of Sound Financial Management* also sets an annual $300 million bond sale limit. The Board has agreed to an annual sale amount for FCPS of $180 million, with the remaining $120 million dedicated to all other County requirements. This annual sale limit is beginning to present some capacity challenges which are expected to continue into future years. The County sales limit has been level at $120 million since FY 2007; however, Washington Metropolitan Area Transit Authority (WMATA) requirements have increased significantly since that time, reducing available capacity for other needs. Additionally, projects are taking longer to complete (particularly more complex colocation projects), delaying bond sales, and creating a backlog of sale requirements. Most recently, existing Library and Public Safety bonds have required a 2-year extension from the Circuit Court to provide a total of 10 years in which to sell the bonds after the date of the referendum. These issues are in addition to the capacity concerns voiced by FCPS, who have expressed interest in increasing the $180 million Schools limit (last increased in FY 2019).

Staff are currently working with the newly formed Joint Board of Supervisors/School Board CIP Committee and are discussing ideas for both the County and FCPS capital programs. It is anticipated that the committee will be reviewing the entire debt program, including debt capacity, bonding versus paydown options, timing and sizing of future referenda, and the assumptions used in future year CIP projections. A key part of the discussions will be affordability, as debt service is only one of the many operational demands on the County budget.

The CIP Bond Referendum Plan, outlined below, continues to include Fairfax County Public Schools Referenda proposed in odd-numbered years and County Referenda proposed in even-numbered years. The Referendum Plan continues the approved level of support for FCPS, with referenda of $360 million every two years, directly linked to the current approved sales limit of $180 million per year.

FY 2022-FY 2026 Bond Referendum Plan

Year	Category	Description	Total
Fall 2021	Schools	Capital Enhancement, Renovation, Infrastructure Management	$360 mil
Fall 2022	County	Public Safety ($72 mil) - Welfit Performance Testing Center, Chantilly Fire Station, Fox Mill Fire Station, Oakton Fire Station Human Services ($25 mil) - Early Childhood Facilities	$97 mil
Fall 2023	Schools	Capital Enhancement, Renovation, Infrastructure Management	$360 mil
Fall 2024	County	Human Services ($89 mil) – Tim Harmon Campus: A New Beginning/Fairfax Detox, Cornerstones, Springfield Community Resource Center, Early Childhood Facilities Parks ($112 mil) - Fairfax County Park Authority and Northern Virginia Regional Park Authority WMATA ($180 mil)	$381 mil
Fall 2025	Schools	Capital Enhancement, Renovation, Infrastructure Management	$360 mil

Strategic Plan Priority Area:

Lifelong Education and Learning

$13.06 million

As part of the FY 2022 Advertised Budget Plan, a net increase of $13.06 million is dedicated to the priority area of Lifelong Education and Learning. Support for Fairfax County Public Schools totals $13.07 million, offset by a slight reduction of $0.01 million associated with the County's contributions to Northern Virginia Community College.

Fairfax County Public Schools Support

The FY 2022 Advertised Budget Plan was developed, as we have done in prior years, with equal growth between transfers to support the Schools and County disbursements. This results in transfers to Schools totaling $2,367.67 million, an increase of $13.07 million, or 0.55 percent, over the FY 2021 Adopted Budget Plan. These figures include transfers to the School Operating, Debt Service, and Construction Funds. Transfers to the Schools funds make up 52.8 percent of General Fund disbursements in this proposal.

Of the total increase, an increase of $14.13 million is included as increased support to the School Operating Fund, an increase of 0.66 percent over the funding level in the FY 2021 Adopted Budget Plan. This level of support is far short of the $104.40 million requested as part of the School Board's Advertised Budget Plan. The Superintendent's Proposed budget included a requested increase of $42.69 million, or 2 percent, over the FY 2021 level. The request was primarily to offset projected decreases in Sales Tax, State Aid, and Federal revenue, as well as a reduction in the beginning balance, and did not assume a significant net increase in expenditures. On February 18, 2021, the School Board increased the transfer request by almost $62 million, primarily to support a 3 percent compensation adjustment for all employees. The adjustment is consistent with the proposed budget amendment in the Virginia Senate, which would provide partial funding of $13.4 million to support a 3 percent compensation increase for SOQ (Standards of Quality)-recognized instructional and support positions but would require $60.3 million in local funds.

The FY 2022 Advertised Budget Plan includes $2.37 billion in support for **Fairfax County Public Schools**, an increase of $13.07 million, or 0.55% over FY 2021. Transfers to the School Operating, Debt Service, and Construction Funds make up 52.8% of General Fund disbursements in FY 2022.

Fairfax County PUBLIC SCHOOLS
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The General Fund transfer to the School Debt Service Fund is decreased by $1.06 million, or 0.54 percent, from the FY 2021 level, primarily as a result of capitalizing on favorable market conditions through refundings in 2020. This amount includes annual bond sales of $180 million as approved by the Board of Supervisors as part of the FY 2019 Adopted Budget Plan.

The General Fund transfer to the School Construction Fund in FY 2022 is $13.1 million, representing no change from FY 2021.

The County provides support for Fairfax County Public Schools outside of General Fund transfers. In FY 2022, $119.76 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, among others.

Contributions to Northern Virginia Community College

Funding of $2.57 million in Fund 30010, General Construction and Contributions, is included for Fairfax County's capital contribution to the Northern Virginia Community College (NVCC), reflecting a decrease of $5,513 from FY 2021. FY 2022 funding is based on a rate of $2.25 per capita. This rate is applied to the population figure provided by the Weldon Cooper Center for Public Service. Beginning in FY 2021, the NVCC had proposed, and Fairfax County supported, redirecting $0.50 of the capital contribution rate from the capital program to the operational program to support a new skilled workforce initiative. In FY 2022, the entire capital contribution will support the Online Early College High School Initiative with the exception of $0.50 which will support IT exams and certificates to match the needs of regional employers. The Online Early College Program will offer Fairfax County Public School (FCPS) high school seniors the opportunity to enroll in up to two concurrent college-credit courses. Funding for capital construction projects will continue using balances that exist from previous year's jurisdictional contributions.

> Fairfax County is a place where all residents at every stage of life are taking advantage of inclusive, responsive, and accessible learning opportunities that enable them to grow, prosper, and thrive.

Additionally, the FY 2022 Fairfax County contribution to NVCC for operations and maintenance in Fund 10030, Contributory Fund, is $113,421, a decrease of $491 from the FY 2021 Adopted Budget Plan. The local jurisdictions served by the college are requested to contribute their share of the College's base operating expenditure (not including personnel services), which is calculated on a per capita basis as reported by the College using population figures from the Weldon Cooper Center. This funding reflects the County's share of the services provided to Fairfax County residents as reported by the College and is 45.4 percent of the local jurisdictions' contributions totaling $250,000 for FY 2022.

Strategic Plan Priority Area:

Safety and Security

$11.91 million, 46 Positions

Safety and Security priorities for FY 2022 include support for new facilities, such as the South County Police Station and the Scotts Run Fire Station and funding to address workload issues, such as those in the Office of the Commonwealth's Attorney. Baseline funding is also included for the County's Body-Worn Camera program, as the last two phases of the program were approved by the Board as part of the *FY 2020 Carryover Review*. After accounting for the revenue impact associated with these adjustments, the net impact to the General Fund is $12.50 million.

Body-Worn Camera Program

An increase of $4.44 million is included to support the workload and information technology requirements associated with the implementation of Phases Two and Three of the County's Body-Worn Camera program, as approved by the Board as part of the *FY 2020 Carryover Review*. At Carryover, the Board approved partial-year funding to ensure that implementation in the remaining five police district stations would be completed in FY 2021. The full program will consist of 1,210 cameras issued to all district stations and other key operational staff. Funding in FY 2022 provides full-year funding for the 21 positions added at Carryover, including 4/4.0 FTE positions in the Department of Information Technology, 15/15.0 FTE positions in the Office of the Commonwealth's Attorney, and 2/2.0 FTE positions in the Police Department, as well as funding to support increased storage capacity to records management system for video evidence in the Circuit Court.

South County Police Station Staffing

An increase of $3.15 million in the Police Department is required to support 16/16.0 FTE new positions to continue the process of staffing the South County Police Station. These positions, which are in addition to 54/54.0 FTE positions added in previous year budgets, are required to staff a new police station located in South County. This completes the original staffing plan for sworn positions which was phased-in over a multi-year period to allow the department to gradually hire and train new recruits and will allow for continued analysis to ensure that current staffing estimates were accurate. Based on the original plan, an additional 10 civilian support positions are anticipated to be required in FY 2023 for the station to be fully operational by the estimated March 2023 opening.

Fairfax County is a place where all people feel safe at home, school, work and in the community.

Commonwealth's Attorney Caseloads

An increase of $2.23 million and 15/15.0 FTE new positions in the Office of the Commonwealth's Attorney is included to support the ongoing efforts of the Body-Worn Camera program, as well as handling all sex crimes and a majority of violent crimes. At the September 22, 2020, Public Safety Committee Meeting, the Commonwealth's Attorney requested additional positions to cover workload that was backlogged or no longer covered due to a lack of resources. As a result, prosecution of violent crimes, sex crimes, property crimes and other misdemeanors was reduced as a response. These new positions will allow the office to continue prosecution of all sex crimes and a majority of violent crimes and support the full implementation of the Body-Worn Camera Program.

Scotts Run Fire Station 44 Staffing

An increase of $1.18 million is required to support 8/8.0 FTE new positions in the Fire and Rescue Department to begin the process of staffing the new Scotts Run Fire Station 44, which is anticipated to open this summer. In early 2013, land, as well as design and construction of a second fully functional fire station in Tysons East, was negotiated through a development partnership to support future growth in Tysons. FY 2022 funding will provide for the full-year operation of a Medic Unit; the Medic Unit itself was purchased using one-time funding as part of the *FY 2019 Carryover Review*. This funding represents a phased-in approach to staffing the Scotts Run Fire Station, and additional funding and positions is included in the Multi-Year budget for FY 2023.

E-911 Call Capacity

An increase of 5/5.0 FTE new positions in Fund 40090, E-911, is required to increase 9-1-1 call capacity as a result of changing the dispatch model to single dispatch with the opening of the new South County Police Station and the greater demand on dispatching as a result of the Next Generation 9-1-1 telephony system. It should be noted that this adjustment results in a reduction of $0.59 million to General Fund revenue, which is associated with a redirection of revenue to Fund 40090 to offset related expenses in that fund.

Government Center Security Restoration Plan

An increase of $0.54 million and 1/1.0 FTE new position in the Facilities Management Department will support Phases 1 and 2 of a multi-year Government Center Security Restoration Plan. Phase 1 was approved by the Board of Supervisors as part of the *FY 2020 Carryover Review* and included recurring funding to support the extension of the current Government Center lobby security hours when the building is open to the public and a roving officer who will be responsible for patrols, building integrity checks, incident and alarm response, and relief of the lobby officer. Phase 1 also supports a reorganization of all contracted security officers to allow for coverage at all campus buildings during evenings and weekends. Funding for Phase 2 has been included in FY 2022 to support increased recurring annual contracted security services, additional cameras, and surveillance enhancement equipment, and one new position to act as a System Administrator/Program Manager for the implementation of this plan.

Office of Emergency Management Support

An increase of $0.36 million and 1/1.0 FTE new position in the Office of Emergency Management is associated with the transition of Urban Areas Security Initiative (UASI) funding to local government funding. This funding will allow the volunteer program to continue across the County to further assist with disaster volunteer management, community engagement and education, and overall disaster response. Funding also reflects baseline support for positions previously approved by the Board as part of the *FY 2020 Carryover Review* for pandemic response. These positions, initially supported using stimulus funds, will support long-term training to County staff assigned to response and recovery efforts, assist with the development and implementation of after-action reports, and support long-term financial recovery efforts.

Strategic Plan Priority Area:

Health and Environment

$9.12 million, 18 Positions

Investments in FY 2022 for Health and Environment priorities include baseline funds to support Health Department positions added at previous quarter reviews for pandemic response efforts that are currently funded through stimulus funds. Funding is also included to support County's Diversion First and Opioid initiatives, as well as increases investments in environmental projects.

Public Health Nurses Supporting COVID-19/School Health Program

An increase of $4.45 million is included to support additional positions in the Health Department previously approved by the Board of Supervisors as part of the *FY 2020 Carryover Review.* These positions were initially funded through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund in FY 2021 to support contact tracing. The positions will continue to support contact tracing, testing, and vaccination efforts for the duration of the pandemic; however, once the pandemic is over, these positions will be redeployed to the School Health program to address the nurse to student ratio.

Funding for COVID-19 Mass Vaccination Efforts/Emergency Preparedness

An increase of $1.58 million is included to support additional positions in the Health Department previously approved by the Board of Supervisors as part of the *FY 2021 Mid-Year Review.* These positions were initially funded through the CARES Act Coronavirus Relief Fund in FY 2021 to support mass vaccination efforts. The positions will continue to support vaccination efforts for the duration of the pandemic; however, once the pandemic is over, these positions will be utilized to expand the agency's capabilities to prepare and respond to public health events.

> Fairfax County is a place where all people can attain their highest level of health and well-being within a healthy sustainable environment.

Opioid Task Force

An increase of $1.43 million and 7/7.0 FTE new positions is required to continue addressing the opioid epidemic. In response to the opioid crisis facing our nation and local communities in Northern Virginia, the Board of Supervisors established an Opioid Task Force to help address the opioid epidemic locally. The primary goal is to reduce death from opioids through prevention, treatment, and harm reduction strategies. Despite progress made over the past few years, when we were starting to see improvements in the number of fatal opioid overdoses in the Fairfax Health District, initial 2020 data indicates that numbers may be on the rise, potentially related to the COVID-19 pandemic. Additional FY 2022 resources will:

- Fund a new position in the Health Department to support coordination of services, conduct home visits, and serve as an expert resource for Maternal and Child Health nursing staff of opioid exposed infants and families. This position will expand outreach to agency partners such as Child Protective Services within the Department of Family Services and the Community Services Board, as well as community providers, including obstetricians, pediatricians, and local hospitals.

- In Fund 40040, Fairfax-Falls Church Community Services Board, provide peer support services to assist with resource navigation services for individuals in need of services, and contracted detoxification and residential treatment services.
- Support six new positions in the Office of the Sheriff for the jail-based Medication Assisted Treatment program within the Adult Detention Center to include a Coordinator, a Peer Recovery Specialist, and Nurse Practitioners to allow for 24/7 medical services coverage.

Diversion First

Diversion First is a multiagency collaboration between the Police Department, Office of the Sheriff, Fire and Rescue Department, Fairfax County Court System, and the Fairfax-Falls Church Community Services Board to reduce the number of people with mental illness in the County jail by diverting low-risk offenders experiencing a mental health crisis to treatment rather than bring them to jail. A total increase of $0.72 million and 5/5.0 FTE new positions is included to support the Diversion First initiative in FY 2022. This increase is offset by savings in the Office of the Sheriff based on lower populations in the Adult Detention Center, in part due to the success of the Diversion First program. This decrease is reflected in the *Reductions* section later in this summary.

Resources added in FY 2022 will:

- In the Circuit Court, provide for toxicology supplies and screening, electronic monitoring and incentive items for the Drug Court, Veterans Treatment Docket and Mental Health Docket in order to meet compliance requirements associated with the Virginia Supreme Court and the National Association of Drug Court Professionals.
- Allow the General District Court to address caseload growth and provide support to the judges.
- In Fund 40040, Fairfax-Falls Church Community Services Board, support direct clinical services with individuals in crisis and successful identification and intervention with individuals in need of diversion from incarceration.

Environmental Projects

An increase of $0.38 million – which results in total FY 2022 funding of $1.30 million – is included for projects that advance the County's Environmental Vision and Operational Energy Strategy. Fund 30015, Environmental and Energy Program, was created as part of the FY 2021 Adopted Budget Plan to consolidate all environmental projects in the same fund. FY 2022 projects were selected based on a process supported by the Environmental Quality Advisory Council (EQAC) and support a variety of environmental initiatives. The selection process includes the application of specific project criteria, review of proposals from County agencies, and identification of projects for funding. Funding includes support for the continuation of the Invasive Management Area Program, composting initiatives at County government offices and community drop-off sites at the I-66 Transfer Station and the I-91 Landfill Complex, the restoration of Park meadows, efficiency improvements at historic houses being considered for the Resident Curator program, and electric vehicle charging stations at County facilities. A complete list of projects is available in the Fund 30015 narrative in Volume 2.

Climate Adaptation and Resilience Plan

Consistent with actions approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*, an increase of $0.37 million is included in the Office of Environmental and Energy

Coordination to support the development and management of the Climate Adaptation and Resilience Plan. The proposed plan was presented to the Board in June 2020 and will use community-wide and expert input to identify the County's climate risks and vulnerabilities and to develop adaptation and resilience strategies.

Funding and Positions to Replace Expiring UASI Grant Funds

An increase of $0.20 million and 2/1.75 FTE new positions in the Health Department is included to address grant positions that will no longer be supported through the Urban Area Security Initiative (UASI) grant. The positions are responsible for the continued development, revision, and operationalization of the agency's Emergency Operations Plan and various supporting documents that guide the agency's response to public health emergencies.

Healthcare Business Operations

An increase of 4/4.0 FTE new positions in Fund 40040, Fairfax-Falls Church Community Services Board (CSB), supports a utilization management team to navigate the rules of more than six managed care organizations (insurance providers) to provide and bill for services provided by the CSB. The expenditure increase is completely offset by revenue for no impact to the General Fund.

Contribution to Birmingham Green

A decrease of $0.02 million is reflected in Fund 10030, Contributory Fund, for the County's contribution to Birmingham Green, a nursing and assisted living facility in Manassas. Operating costs for Birmingham Green are partially covered through the Medicaid and General Relief programs at the maximum rates established by the state. To the degree that these funds, along with some additional funds from Medicare, other insurance, and private pay, are inadequate to cover the full costs of the operation of the facility, Fairfax County and four other sponsoring jurisdictions subsidize the facility on a user formula basis. Each jurisdiction pays for personnel and operating expenses at a level proportionate to the number of the jurisdiction's residents. The decrease is based on actual costs and utilization rates at the facilities.

Strategic Plan Priority Area:

Empowerment and Support for Residents Facing Vulnerability

$2.92 million, 9 Positions

Investments made in the area of Empowerment and Support for Residents Facing Vulnerability are primarily included to support positions approved at previous quarterly reviews, such as those added in the Coordinated Services Planning call center to support increased requests for assistance and positions to address public assistance caseloads. Additional funding is also included to provide support coordination services for individuals with developmental disabilities. After accounting for the revenue impact associated with these adjustments, the net impact to the General Fund is $2.03 million.

Coordinated Services Planning

An increase of $1.35 million in the Department of Neighborhood and Community Services is included to support additional positions in the Coordinated Services Planning (CSP) call center that were previously approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*. These positions have been integral in addressing the unprecedented volume to the County's 222 line, as our residents have reached out for assistance with basic needs. With the expectation that the pandemic's effects on our most vulnerable populations will be felt for years, increased demands for assistance may continue for the foreseeable future. These positions are currently being funded through the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund.

CSB Support Coordination

An increase of $0.68 million and 9/9.0 FTE new positions in Fund 40040, Fairfax-Falls Church Community Services Board, is included to provide support coordination services to individuals with developmental disabilities in the community and comply with current state and federal requirements, primarily those pursuant to the Department of Justice Settlement Agreement and implementation of Virginia's Medicaid Waiver redesign, effective July 1, 2016. The expenditure increase of $1.06 million is partially offset by an increase in Medicaid Waiver revenue for a net cost to the County of $0.68 million.

> Fairfax County is a place where all residents facing vulnerability are empowered and supported to live independent lives to their fullest potential.

Public Assistance Eligibility Workers to Address Increased Caseloads

As previously approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*, an increase of $0.64 million in the Department of Family Services is included to support additional positions in the Public Assistance program. The positions will continue to address the increase in public assistance caseloads in the Self-Sufficiency Division in order to meet state and federal guidelines for both timeliness and accuracy. The expenditure increase is fully offset by an increase in federal and state revenue for no net impact to the General Fund.

Sexual Abuse Specialist Positions for Protection and Preservation Services

As previously approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*, an increase of $0.25 million in the Department of Family Services is included to support additional positions in Protection and Preservation Services to increase the number of staff who specialize in sexual abuse ongoing cases. The expenditure increase is fully offset by an increase in revenue for no net impact to the General Fund.

Strategic Plan Priority Area:

Cultural and Recreational Opportunities

$2.18 million, 11 Positions

Increased funding for Cultural and Recreational Opportunities is included in FY 2022 primarily to support new facilities, such as the new Community Center in Lee District and the new Sully Community Center. Baseline funding is also included as part of an initiative to standardize the maintenance of synthetic turf fields across the County.

Community Center in Lee District

An increase of $0.95 million in the Department of Neighborhood and Community Services is included to support the new Community Center in Lee District. The Board of Supervisors purchased the Mount Vernon Athletic Club in April 2020 with plans to establish a multi-service center the meet the needs of the surrounding neighborhoods. When complete, recreational and educational programming will be offered to residents of all ages at the facility. The facility will be fully operational in FY 2022; however, limited programming is expected to begin in the last quarter of FY 2021. It is anticipated that 5/4.5 FTE new positions will be included in the *FY 2021 Third Quarter Review* to allow the facility to open in FY 2021.

Sully Community Center

An increase $0.64 million and 11/10.5 FTE positions is included for partial-year support for the new Sully Community Center. The center, when completed, is expected to house a Federally Qualified Health Clinic, on-site WIC (Special Supplemental Nutrition Program for Women, Infants and Children) services, and a School-Age Child Care program, as well as various social and recreational programs. Nine positions in the Department of Neighborhood and Community Services will support operations and programs at the center, while two positions in the Health Department will provide support to clients receiving WIC services. The Sully Community Center is currently scheduled to open in the last quarter of FY 2022. Full-year funding will be needed beginning in FY 2023.

Synthetic Turf Field Maintenance Program

An increase of $0.61 million in Fund 30010, General Construction and Contributions, is associated with the transfer of maintenance responsibility of an additional 44 turf fields from Fairfax County Public Schools (FCPS) to the Fairfax County Park Authority, as approved by the Board as part of the *FY 2019 Carryover Review*. This increase represents a partnership with FCPS and supports one-half of the costs associated with the field maintenance; FCPS has agreed to fund the remaining costs. The Park Authority previously maintained all other FCPA and FCPS rectangular fields and the vast majority of diamond fields in their athletic field maintenance program. The transfer of maintenance responsibilities to FCPA for the remaining 44 FCPS synthetic turf fields is designed to improve continuity and equity in maintenance and bring the school fields into an established field safety testing program. With this change, the Park Authority has assumed maintenance responsibilities of FCPS turf fields at all high school locations.

> Fairfax County is a place where all residents, businesses, and visitors are aware of and able to participate in quality arts, sports, recreation, and culturally enriching activities.

Contribution to Northern Virginia Regional Park Authority

A decrease of $0.01 million is included in Fund 10030, Contributory Fund, for Fairfax County's contribution to the Northern Virginia Regional Park Authority (NVRPA). The NVRPA is a multi-jurisdictional, special-purpose agency established to provide a system of regional parks for the Northern Virginia area. The NVRPA currently operates 30 regional parks and owns over 11,000 acres of land, of which more than 8,000 acres are in Fairfax County. These community resources are supported primarily from the annual contributions of its six member jurisdictions: the counties of Fairfax, Loudoun and Arlington, and the cities of Fairfax, Alexandria, and Falls Church. Each member jurisdiction's contribution is in direct proportion to its share of the region's population. Based on changes in the County's population, the Fairfax County share decreases slightly in FY 2022. The County's contribution to the NVRPA in FY 2022 is $2.23 million. An additional $3.0 million is included in Fund 30010, General Construction and Contributions for the County's annual capital contribution.

Strategic Plan Priority Area:

Effective and Efficient Government

$2.49 million, 22 Positions

Adjustments in the area of Effective and Efficient Government include funding for positions to support collective bargaining as a result of legislative changes in the 2020 General Assembly session. Other adjustments are to address maintenance requirements for new facilities and workload issues related to the County's capital program. Many of the adjustments included this section support all priority areas but are included here for ease. After accounting for the revenue impact associated with these adjustments, the net impact to the General Fund is $2.33 million.

Collective Bargaining

An increase of $0.96 million and 6/6.0 FTE new positions are included to provide resources for collective bargaining, as the Board of Supervisors is expected to adopt an ordinance implementing collective bargaining in the County per legislation adopted by the 2020 General Assembly Session. This funding supports five positions in the Department of Human Resources as well as one position in the Office of the County Attorney to provide legal support.

New Facility Maintenance

An increase of $0.57 million in the Facilities Management Department includes support for required utility, custodial, repair/maintenance, and landscaping costs associated with partial or full year costs for new or expanded facilities in FY 2022. These facilities include Edsall Fire Station, the Police Heliport, Reston Fire Station, Sully Community Center, Tysons East Fire Station and Woodlawn Fire Station. In addition, funding has been included for full-year support for the Lee Community Center approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*. These facilities will provide an additional 127,568 square feet to the current square footage maintained by FMD.

Fairfax County is a place where all people trust that their government responsibly manages resources, provides exceptional services, and equitably represents them.

Lease Adjustments

A net increase of $0.55 million in the Facilities Management Department has been included for lease requirements in FY 2022 based on an estimated 2.5 to 3 percent escalation on existing leases.

Elections Support

An increase of $0.22 million and 2/2.0 FTE new positions in the Office of Elections is associated with a position to address the increase in complexity of financial activity in the department and a position to address the increased workload associated with managing the County's voting equipment system.

Capital Projects Workload

A net increase of $0.21 million and 13/13.0 FTE new positions in the Office of Capital Facilities is included to address growing workload requirements associated with the planned projects in the Capital Improvement Program (CIP). Positions costs are primarily offset by Recovered Costs from capital projects.

Facilities Management Workload Support

An increase of $0.18 million supports positions redirected to the Facilities Management Department in FY 2021 associated with workload demands.

Contributory Increases

A net increase of $0.02 million in Fund 10030, Contributory Fund, reflects increases for contributions to the Metropolitan Washington Council of Governments and Northern Virginia Regional Commission, partially offset by reductions in contributions to the Northern Virginia Transportation Commission and the Virginia Association of Counties. These adjustments are based on agreed-upon formulas and are adjusted based on per capita rates and changes in estimated population, whose source may differ by agreement.

Audit Manager

An increase of $0.16 million and 1/1.0 FTE new position in the Department of Tax Administration is included to oversee the Audit Section in response to anticipated growth in the number of businesses in redevelopment areas and increases in the number and complexity of appeals. The expenditure increase is completely offset by an increase in revenues for no net impact to the General Fund.

Capital Project Reductions

A net decrease of $0.38 million in the General Fund transfer to Fund 30010, General Construction and Contributions, is based on reductions in the annual payments for the Salona property, a reduction of the amount necessary to support payments to developers for interest earned on conservation bond deposits, and a reduction in funding for ADA (Americans with Disabilities Act) improvements based upon existing project balances.

Strategic Plan Priority Area:

Housing and Neighborhood Livability

$0.47 million, 2 Positions

Additional resources included for Housing and Neighborhood Livability in FY 2022 are primarily associated with positions to support the County's affordable housing efforts, as well as a position to support placemaking as approved at a previous quarterly review.

Fairfax County is a place where all people live in communities that foster safe, enjoyable, and affordable living experiences.

Affordable Housing Positions

An increase of $0.31 million and 2/2.0 FTE new positions 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 Affordable Housing Resource Panel and Phase II of the Communitywide Housing Strategic Plan to produce 5,000 units of affordable housing over the next 15 years.

Chief Strategist for Placemaking

Consistent with actions approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*, an increase of $0.16 million is associated with a Chief Strategist for Placemaking position in the Office of the County Executive. This position will help ensure success as the County implements the Strategic Plan and closely coordinates and cooperates with departments in the County that play a role in placemaking.

Contributory Increases

An increase of $1,505 is included in Fund 10030, Contributory Fund, for the County contribution to the Architectural Review Board (ARB). The ARB administers the Historic Overlay District provisions in the County's Zoning Ordinance and advises the Board of Supervisors on other properties that warrant historic preservation through historic district zoning, proffers, or easements. The increase will support cost of payments to the recording secretary.

Strategic Plan Priority Area:

Economic Opportunity

$0.22 million, 1 Position

Increases in the area of Economic Opportunity for FY 2022 are primarily associated with additional support for the Department of Economic Initiatives.

Support for Economic Initiatives

An increase of $0.22 million and 1/1.0 FTE new position in the Department of Economic Initiatives is included to address growing workload requirements associated with the economic opportunity program and recovery initiatives. Funding also supports economic impact and fiscal analysis studies, which will allow the County to understand the return on investment of development project financing options and maximize economic and social benefits brought by the projects. In return, this could provide higher revenues and help catalyze development in certain areas of the County.

Fairfax County is a place where all people, businesses, and places are thriving economically.

Strategic Plan Priority Area:

Mobility and Transportation

$0.00 million

No additional funding is included for Mobility and Transportation initiatives as part of the FY 2022 Advertised Budget Plan. In FY 2021, the County benefited greatly from one-time funds received as a result of the Federal Transit Administration (FTA) regional transit services support included in the Coronavirus Aid, Relief and Economic Security (CARES) Act. In total, $44.7 million through WMATA was available to offset requirements, including $18.4 million which was applied as a credit to the County's FY 2021 operating subsidy contribution. Another $26.3 million in credits allocated by WMATA was directed to Fairfax Connector to support the loss of passenger fare revenue, capital, operating and other County transit-related expenses to prevent, prepare for and respond to the COVID-19 pandemic.

The County's FY 2022 Metro operating contribution of $177.0 million is a $4.7 million increase over the $172.3 million subsidy included in WMATA's FY 2021 Adopted Budget, yet is an increase of $23.1 million when excluding the one-time stimulus credits which reduced the County's 2021 obligation. The increase in the operating contribution assumes inflationary adjustments for all operational categories (e.g., Bus, Rail and Paratransit services) including the opening of Silver Line Phase 2 Metrorail service. These figures are preliminary and based on the WMATA General Manager's FY 2022 Proposed Budget Plan. The County's FY 2022 operating subsidy will not be finalized until the FY 2022 WMATA budget is approved in spring 2021 and will include the impact of additional stimulus funds. In December 2020, the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA) was approved, which provided $14 billion to support transit. The region is expected to receive over $700 million and, as with the CARES funding, the benefit to Fairfax County is expected to be generated through an additional Metro operating subsidy credit.

Fairfax County is a place where all residents, businesses, visitors, and goods can move efficiently, affordably, and safety throughout the County and beyond via our well-designed and maintained network of roads, sidewalks, trails, and transit options.

With the uncertainty surrounding the available federal stimulus, as well as additional support which may flow from the state, no adjustments in the General Fund transfer for Metro or Fairfax Connector are included in the proposal. Once the final WMATA budget is adopted in the spring, final recommendations will be included as part the FY 2022 Adopted Budget Plan or *FY 2021 Carryover Review*.

Reductions and Savings

($15.91) million

In order to balance the FY 2022 Advertised Budget Plan, targeted agency reductions and savings of $15.91 million have been recognized. It should be noted that this does not include over $14 million in employee benefits savings which have been utilized to offset retirement and retiree health requirements.

Targeted agency reductions of $6.07 million in the Department of Family Services, Fire and Rescue Department, Office of the Sheriff, Fairfax-Falls Church Community Services Board, and Juvenile and Domestic Relations District Court have been identified and are largely attributable to operational efficiencies, such as savings generated through program redesigns, and personnel savings related to turnover and vacancies. In addition, the total includes $9.84 million in the FY 2021 General Fund Pandemic Reserve which has now been redirected to the $20 million held in balance for Economic Recovery. As the Economic Recovery Reserve is unappropriated, the $9.84 million is displayed as a reduction in disbursements.

Reserve Requirements

($2.25) 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 2022 Advertised Budget Plan, reserves are projected to be slightly over the 10 percent target at 10.17 percent.

No General Fund contributions to reserves are included in the FY 2022 proposal. All three reserves – the Revenue Stabilization Reserve, Managed Reserve, and Economic Opportunity Reserve – are fully funded in the *FY 2021 Revised Budget Plan*. As total disbursements in the FY 2022 Advertised Budget Plan are lower than the prior year Revised budget, no additional contributions are necessary. Contributions as compared to the FY 2021 Adopted Budget Plan are down $2.25 million.

Revenue Stabilization Reserve

The Revenue Stabilization Reserve reached its target level of funding of 5 percent of General Fund disbursements in FY 2018 and is projected to be slightly above the target in FY 2022. No General Fund contribution is required to maintain funding at or above the target, representing no change from the FY 2021 Adopted Budget Plan.

Managed Reserve

The Managed Reserve reached its target level of funding of 4 percent of General Fund disbursements in FY 2020 and is projected to be slightly above the target in FY 2022. No General Fund contribution is required to maintain funding at or above the target, representing an increase of $6.01 million over the FY 2021 Adopted Budget Plan.

Economic Opportunity Reserve

Fund 10015, Economic Opportunity Reserve (EOR), was at 0.7 percent as compared to its target level of funding of 1 percent of General Fund disbursements in FY 2020. As part of the *FY 2021 Revised Budget Plan*, it is projected to be at the full 1.0 percent target. For FY 2022, the EOR balance is currently projected to be slightly above its target, and no General Fund contribution is required. This represents a decrease of $8.26 million from the FY 2021 Adopted Budget Plan.

FY 2022 Budget: All Funds

All appropriated fund revenues in the FY 2022 Advertised Budget Plan total $8.94 billion. This County revenue total is a decrease of $108.59 million, or 1.20 percent, from the FY 2021 Adopted Budget Plan. On the expenditure side, the FY 2022 Advertised Budget Plan for all appropriated funds totals $8.52 billion and reflects a decrease of $99.68 million, or 1.16 percent, from the FY 2021 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.

General Fund Disbursement and Reserve Adjustments included in the FY 2022 Advertised Budget Plan

	Positions	Disbursements	Associated Revenue	Net General Fund Impact
Employee Pay & Benefits		**($1,973,052)**		**($1,973,052)**
Employee Pay		**--**		**--**
No Funding Adjustments related to Employee Pay		--		--
Employee Benefits		**($1,973,052)**		**($1,973,052)**
Retirement Rate Changes		$8,365,296		$8,365,296
Health Insurance Premium Adjustments		$3,456,216		$3,456,216
Retiree Health Benefits		$510,000		$510,000
Employee Benefits Experience Savings		($14,304,564)		($14,304,564)
County Debt Service		**$276,660**		**$276,660**
County Debt Service		$276,660		$276,660
Lifelong Education and Learning		**$13,059,795**		**$13,059,795**
Fairfax County Public Schools Support		**$13,065,799**		**$13,065,799**
School Operating Transfer		$14,129,610		$14,129,610
School Debt Service Transfer		($1,063,811)		($1,063,811)
Contributions to Northern Virginia Community College		($6,004)		($6,004)
Safety and Security	**46**	**$11,906,911**	**($588,666)**	**$12,495,577**
Baseline funding for Body-Worn Camera Program as approved in *FY 2021 Carryover Review*		$4,435,704		$4,435,704
South County Police Station Staffing	16	$3,152,214		$3,152,214
Commonwealth's Attorney Staffing	15	$2,233,212		$2,233,212
Scotts Run Fire Station Staffing	8	$1,182,554		$1,182,554
E-911 Call Capacity	5	--	($588,666)	$588,666
Government Center Campus Security	1	$542,875		$542,875
Office of Emergency Management Support	1	$360,352		$360,352
Health and Environment	**18**	**$9,117,072**		**$9,117,072**
Baseline funding for Public Health Nurse positions approved in *FY 2020 Carryover Review*		$4,450,804		$4,450,804
Baseline funding for Health Department positions for Mass Vaccination Initiative approved in *FY 2021 Mid-Year Review*		$1,575,562		$1,575,562
Opioid Task Force	7	$1,429,484		$1,429,484
Diversion First	5	$723,680		$723,680
Environmental Projects		$382,152		$382,152
Baseline funding for positions supporting Climate Adaptation and Resilience Plan approved in *FY 2020 Carryover Review*		$371,400		$371,400
Health Department positions transitioning from UASI Grant	2	$202,371		$202,371
Healthcare Business Operations	4	--		--
Contribution to Birmingham Green		($18,381)		($18,381)

	Positions	Disbursements	Associated Revenue	Net General Fund Impact
Empowerment & Support for Residents Facing Vulnerability	**9**	**$2,923,810**	**$894,099**	**$2,029,711**
Baseline funding for Coordinated Services Planning positions approved at *FY 2020 Carryover Review*		$1,351,778		$1,351,778
CSB Support Coordination	9	$677,933		$677,933
Baseline funding for Public Assistance Eligibility Workers as approved in *FY 2020 Carryover Review*		$643,450	$643,450	--
Baseline funding for Sexual Abuse Specialist positions approved at *FY 2020 Carryover Review*		$250,649	$250,649	--
Effective and Efficient Government	**22**	**$2,493,328**	**$161,721**	**$2,331,607**
Positions and support for Collective Bargaining	6	$964,693		$964,693
New Facility Maintenance		$574,119		$574,119
Lease Adjustments		$550,954		$550,954
Office of Elections Support	2	$219,895		$219,895
Capital Projects Workload	13	$205,536		$205,536
Facilities Maintenance Workload Support		$175,812		$175,812
Contributory Increases		$17,237		$17,237
Audit Manager	1	$161,721	$161,721	--
Capital Project Savings		($376,639)		($376,639)
Cultural and Recreational Opportunities	**11**	**$2,182,943**		**$2,182,943**
Support for new Community Center in Lee District (positions expected to be included in *FY 2021 Third Quarter Review*)		$947,931		$947,931
Staffing and support for new Sully Community Center	11	$644,182		$644,182
Baseline funding for Synthetic Turf Field Maintenance Program as approved in *FY 2020 Carryover Review*		$605,000		$605,000
Contribution to Northern Virginia Regional Park Authority		($14,170)		($14,170)
Housing and Neighborhood Livability	**2**	**$470,017**		**$470,017**
Affordable Housing Positions	2	$308,512		$308,512
Baseline funding for Chief Strategist for Placemaking position as approved in *FY 2020 Carryover Review*		$160,000		$160,000
Contributory Increases		$1,505		$1,505
Economic Opportunity	**1**	**$220,138**		**$220,138**
Support for Department of Economic Initiatives	1	$220,138		$220,138
Mobility and Transportation		**--**		**--**
No Funding Adjustments related to Mobility and Transportation		--		--

	Positions	Disbursements	Associated Revenue	Net General Fund Impact
Agency Reductions and Savings		**($15,908,597)**		**($15,908,597)**
General Fund Pandemic Reserve (redirected to unappropriated $20 million Economic Recovery Reserve)		($9,838,597)		($9,838,597)
Fire and Rescue Department		($2,000,000)		($2,000,000)
Office of the Sheriff		($1,650,000)		($1,650,000)
Fairfax-Falls Church Community Services Board		($1,400,000)		($1,400,000)
Department of Family Services		($870,000)		($870,000)
Juvenile and Domestic Relations District Court		($150,000)		($150,000)
Reserve Adjustments		**($2,249,161)**		**($2,249,161)**
Revenue Stabilization		$0		$0
Economic Opportunity		($8,263,008)		($8,263,008)
Managed Reserve *(not included in actual disbursements)*		$6,013,847		$6,013,847
TOTAL	**109**	**$16,506,017**	**$467,154**	**$16,038,863**

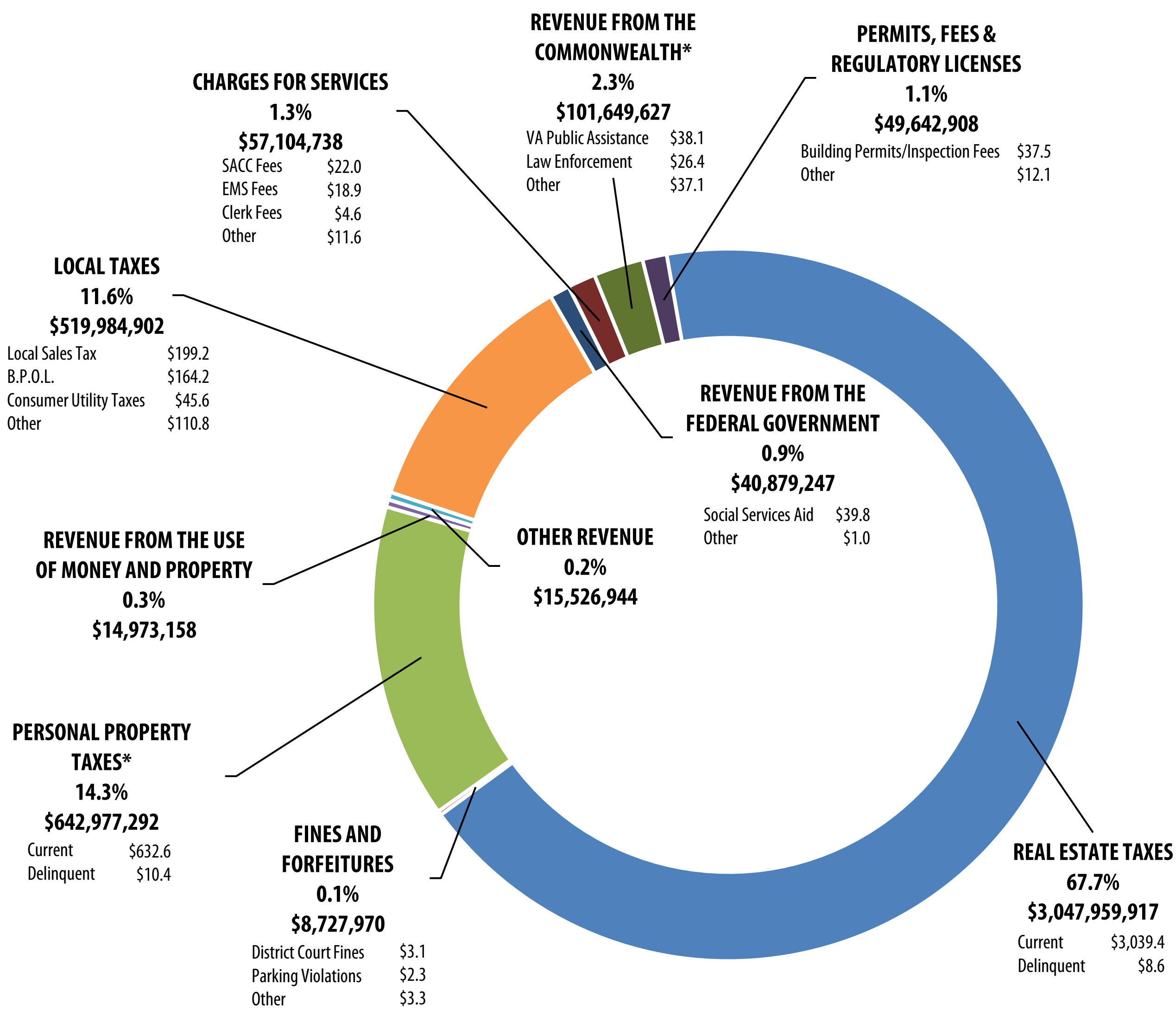
FY 2022 and FY 2023 MULTI-YEAR BUDGET PLAN: TAX AND FEE FACTS					
Type	**Unit**	**FY 2020 Actual Rate**	**FY 2021 Actual Rate**	**FY 2022 Proposed Rate**	**FY 2023 Planned Rate**
GENERAL FUND TAX RATES					
Real Estate	***$100/Assessed Value***	***$1.15***	***$1.15***	***$1.14***	***$1.14***
Personal Property	$100/Assessed Value	$4.57	$4.57	$4.57	$4.57
NON-GENERAL FUND TAX RATES					
REFUSE RATES					
Refuse Collection (per unit)	***Household***	***$385***	***$370***	***$400***	***$425***
Refuse Disposal (per ton)	***Ton***	***$68***	***$68***	***$66***	***$67***
Leaf Collection	$100/Assessed Value	$0.012	$0.012	$0.012	$0.012
SEWER CHARGES					
Sewer Base Charge	***Quarterly***	***$32.91***	***$32.91***	***$36.54***	***$41.03***
Sewer Availability Charge	***Residential***	***$8,340***	***$8,340***	***$8,507***	***$8,592***
Sewer Service Charge	***Per 1,000 Gallons***	***$7.28***	***$7.28***	***$7.72***	***$8.18***
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	$0.18	$0.17	$0.17	$0.17
Dulles Rail Phase I	$100/Assessed Value	$0.11	$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 2022.

FY 2022 ADVERTISED BUDGET PLAN

GENERAL FUND RECEIPTS
"WHERE IT COMES FROM"

(Subcategories in millions)



FY 2022 GENERAL FUND RECEIPTS = $4,499,426,703**

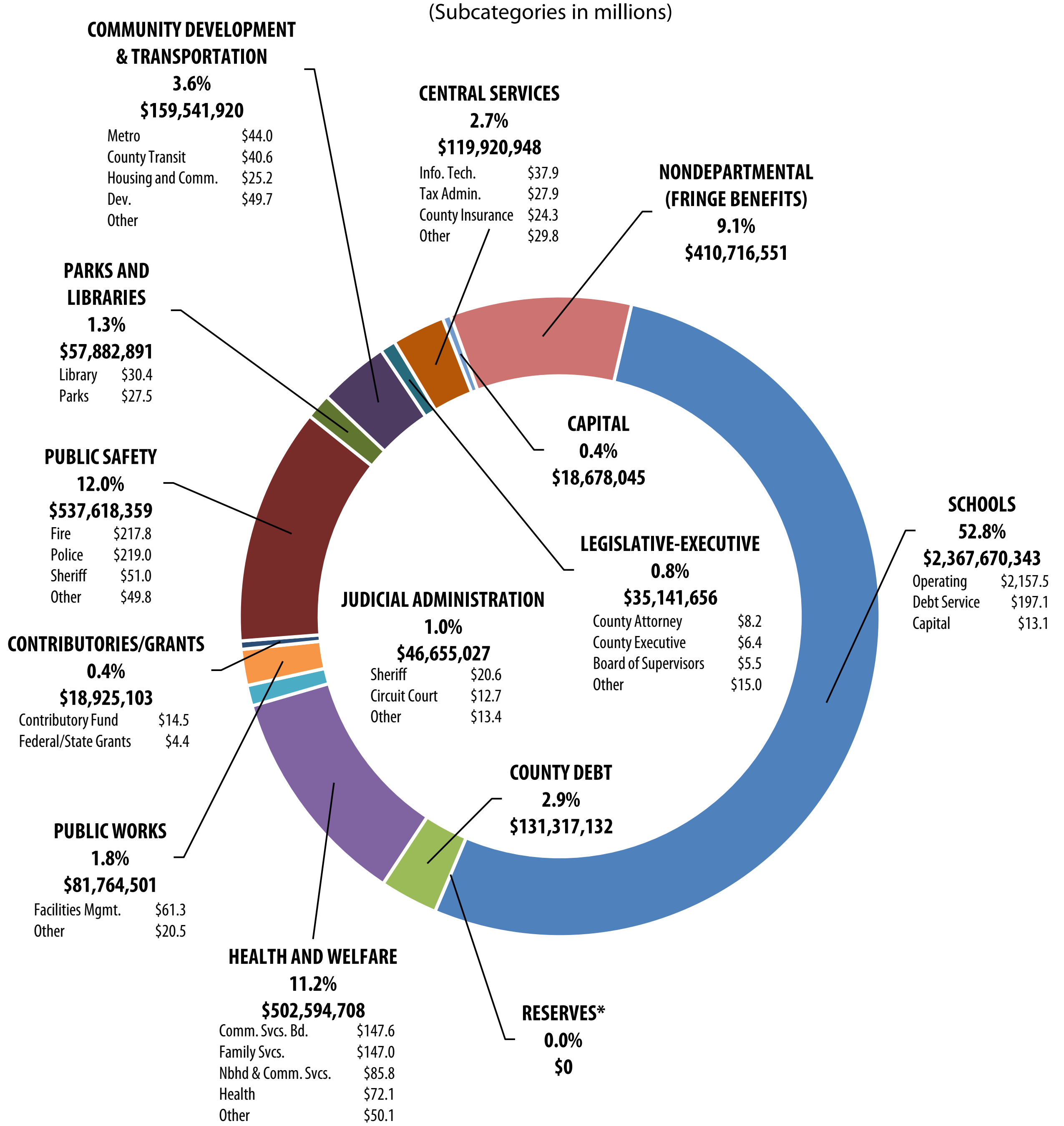
* For presentation purposes, Personal Property Taxes of $211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Personal Property Taxes category.

** 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 2022 ADVERTISED BUDGET PLAN

GENERAL FUND DISBURSEMENTS
"WHERE IT GOES"

(Subcategories in millions)



FY 2022 GENERAL FUND DISBURSEMENTS = $4,488,427,184

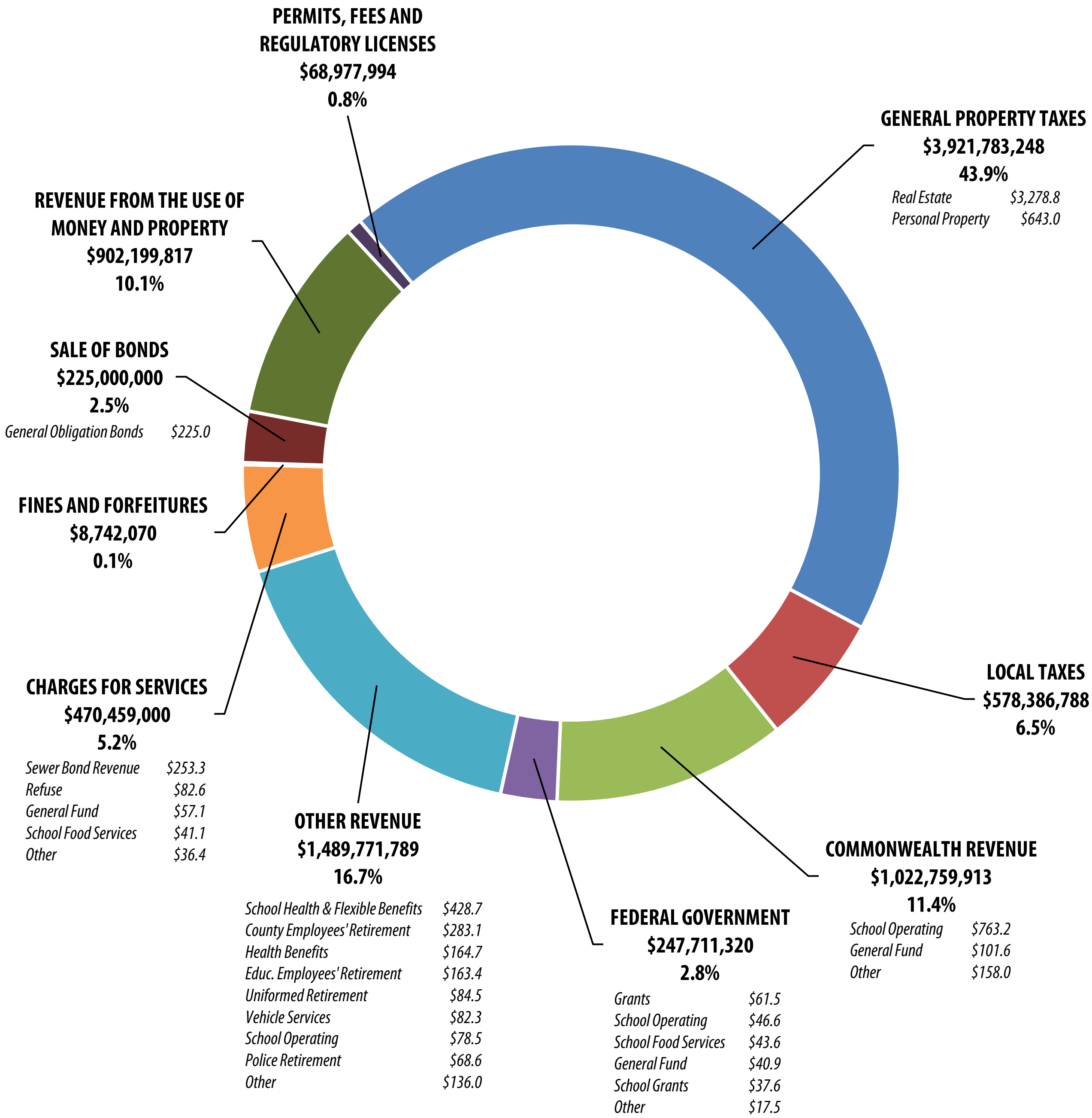
In addition to FY 2022 revenues, available balances and transfers in are also utilized to support disbursement requirements.

* 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 2022 ADVERTISED BUDGET PLAN

REVENUE ALL FUNDS

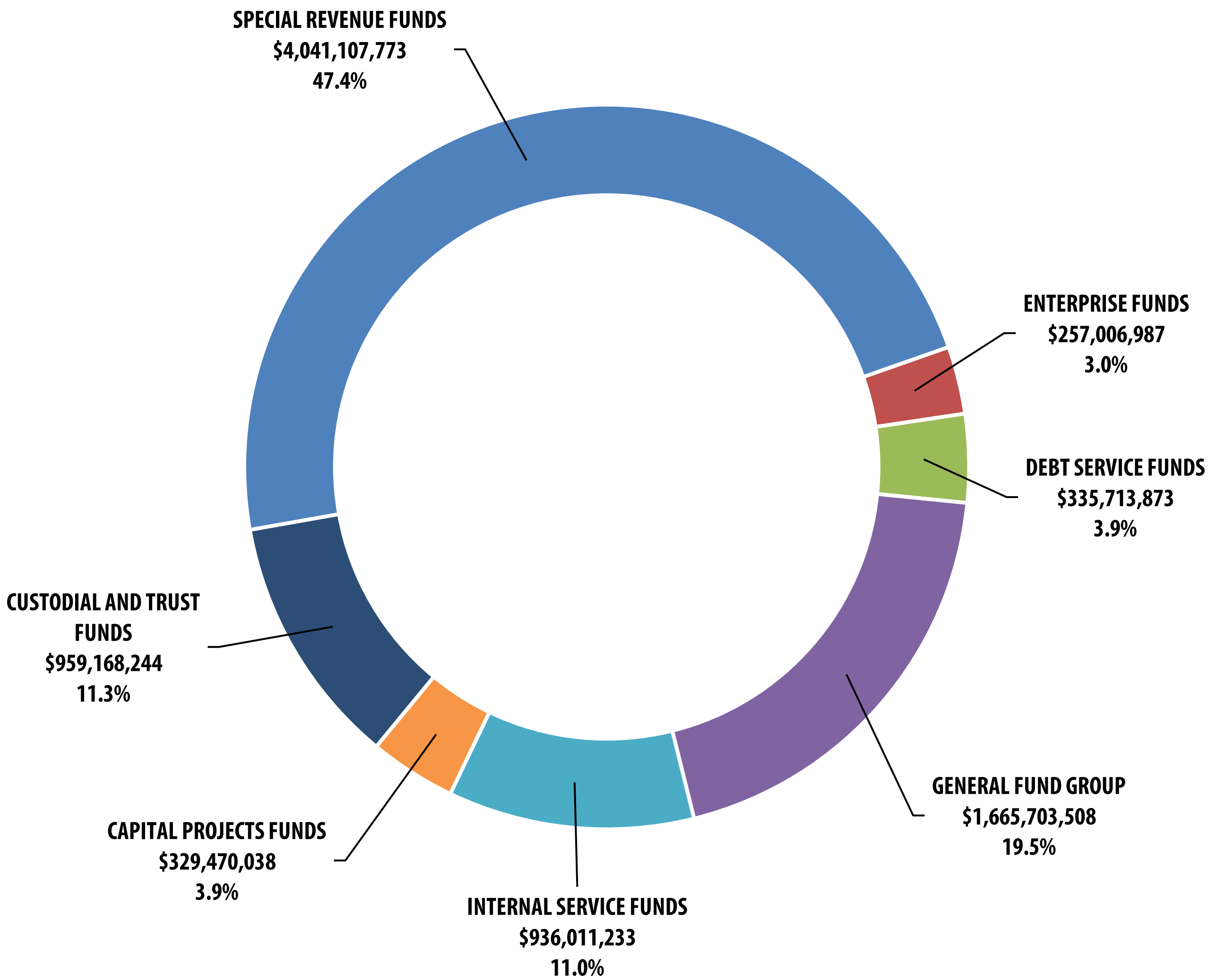
(subcategories in millions)



TOTAL REVENUE = $8,935,791,939

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 2022 ADVERTISED BUDGET PLAN
EXPENDITURES ALL FUNDS



TOTAL EXPENDITURES = $8,524,181,656

Multi-Year Budget: FY 2022 and FY 2023

FY 2022

Advertised Budget Plan

Multi-Year Budget – FY 2022 and FY 2023

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 2022) and framework for the subsequent year (FY 2023). County staff throughout the organization are able to 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 the COVID-19 pandemic. County revenues have been impacted by stay-at-home orders and business closures, and County services have been modified to prevent the spread of the disease and better serve the community. The trajectory of the pandemic over the coming months will shape the County's outlook for FY 2023, and this preliminary projection will be updated and adjusted during FY 2022.

Summary of the Multi-Year Budget

The current forecast for FY 2023 indicates a challenging budget environment as the County recovers from the negative impact of the COVID-19 pandemic on the economy. Revenue growth is projected at a modest 2.71 percent assuming no tax rate increases. With this revenue growth, available resources would allow County disbursements and support for the Fairfax County Public Schools to increase by approximately 2.72 percent. As a result, $57.63 million would be available for County funding priorities and total County support for the Schools would increase by $64.34 million.

Available Resources based on Projected Revenue

County	$ in Millions	Schools
$57.63	Additional County Base Revenue ($121.97)	$64.34
$57.63	**Total Available**	**$64.34**

The Schools continue to be the County's top funding priority, and the division of available resources shown in the table above would provide total support for the Schools at 52.8 percent of disbursements, the same share as in the FY 2022 Advertised Budget Plan. School debt service requirements are projected to increase $2.25 million, and the transfer for School operations would increase by $62.09 million. As a result, FY 2023 support for the Schools would include transfers of $2.22 billion for operations, $199.4 million for debt service, and $13.1 million for construction.

Meanwhile, disbursement requirements continue to increase both as a result of the factors that drive expenses in the County and Schools budgets, such as population growth and employee compensation increases, and as a result of the need to address the priorities of the community. The table below summarizes the requirements that are identified in greater detail in the following pages, which include a total of $146.95 in additional County disbursements. Schools transfers have been assumed to increase by 6.93 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 2023 (in millions)	% Inc/(Dec) Over FY 2021
Base Revenue Increase	**$121.97**	**2.71%**
County Disbursements	$146.95	6.93%
Schools Transfers	164.06	6.93%
Net Change in Reserve Contributions	33.09	
Total Uses of Funds	**$344.10**	
Net Balance	**($222.13)**	

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 2022 will fund only a small subset of the identified priorities. As the multi-year budget is an early forecast of the challenges that will be faced in the coming budget cycle, it is likely that other funding priorities will develop prior to the release of the FY 2023 Advertised Budget Plan. Balancing the FY 2023 budget will require difficult decisions regarding which priorities 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 2023 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

A revenue decline of 4.62 percent is projected in FY 2021 mainly due to the one-time CARES federal stimulus revenue of $200.2 million received by the County in FY 2020 to help fund COVID-19 related expenditures. Adjusted for this impact, the *FY 2021 Revised Budget Plan* reflects a decline of 0.33 percent. Based on the assumptions and estimates detailed below, General Fund revenue is expected to increase 1.51 percent in FY 2022 compared to the *FY 2021 Revised Budget Plan*. It should be noted that this level of revenue reflects the impact of the proposed $0.01 reduction in the Real Estate tax rate to $1.14 of $100 of assessed value in FY 2022. A General Fund revenue increase of 2.71 percent is currently projected in FY 2023, primarily as a result of projected increase in real estate and personal property assessments, as well as Local Sales Tax and Business, Professional and Occupational License (BPOL) Taxes. Charges for Services revenue is projected to experience a rebound in FY 2023 primarily due to a projected increase in School-Age Child Care (SACC) revenue, which was impacted in FY 2020 and FY 2021 by Fairfax County Public Schools (FCPS) decision to provide virtual learning in response to the pandemic and which will be dependent on the FCPS operating schedule in both FY 2022 and FY 2023. Revenue growth rates for individual categories are shown in the following table:

Category	Actual	Projections		
	FY 2020	FY 2021	FY 2022	FY 2023
Real Estate Tax – Assessment Base	**3.60%**	**3.76%**	**2.88%**	**2.60%**
Equalization	**2.45%**	2.71%	**2.02%**	**1.75%**
Residential	*2.36%*	*2.65%*	*4.25%*	*3.00%*
Nonresidential	*2.71%*	*2.87%*	*(4.05%)*	*(1.95%)*
Normal Growth	**1.15%**	**1.05%**	**0.86%**	**0.85%**
Personal Property Tax – Current[1]	**3.04%**	**(1.99%)**	**1.67%**	**1.50%**
Local Sales Tax	**2.17%**	**1.71%**	**2.50%**	**2.50%**
Business, Professional and Occupational License (BPOL) Taxes	**4.00%**	**(10.89%)**	**6.00%**	**5.00%**
Interest Rate Earned on Investments	**2.16%**	**0.74%**	**0.40%**	**0.40%**
Building Plan and Permit Fees	**0.78%**	**(12.54%)**	**0.00%**	**2.00%**
Charges for Services	**(17.98%)**	**(19.37%)**	**1.02%**	**22.29%**
State/Federal Revenue[1]	**145.88%**	**(58.62%)**	**0.00%**	**0.00%**
Total General Fund Revenue	**7.03%**	**(4.62%)**	**1.51%**	**2.71%**

[1] 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 COVID-19 pandemic brought the economic expansion, which had been the longest in U.S history, to an abrupt end during the first quarter of 2020. The pandemic forced many states to impose economic lockdowns based on the need to restrict the spread of the COVID-19 virus. In the first quarter of 2020, the US economy shrank at an annualized rate of 5.0 percent, then as the lockdowns took hold, at an annualized rate of 31.4 percent in the second quarter. As the virus abated during the summer months, many states partially reopened their economies, and the Gross Domestic Product increased 33.4 percent during the third quarter and 4.0 percent during the fourth quarter. For the entire year, the US economy shrank by 3.5 percent, the first such decline since the height of the financial crisis in 2009, and the largest decrease since 1946.

As the US economy partially shut down in the spring, the unemployment rate rocketed from a low of 3.5 percent in February to a peak of 14.8 percent in April. With the gradual and halting reopening of the economy, as of January 2021, the unemployment rate has fallen to 6.3 percent. In recent months, as Americans moved inside during the colder weather, the pandemic worsened, and the economy has slowed once again. The total employment increase over the last three months ending in January has been just 86,000. As of January 2021, the number of new weekly unemployment claims remains elevated at roughly four times the February 2020 level. Nationally, in many sectors of the economy, activity remains subdued. In recent weeks, domestic passenger volume was approximately 65 percent below the comparable weeks' volume last year. For the hotel industry, last year was the worst since the Great Depression, and occupancy rates continue to hover around 40 percent. December restaurant sales were down by over 20 percent compared to last year. On the other hand, retail sales have held up well and December retail sales were up 2.9 percent, driven mainly by online retail sales which increased by nearly 20 percent.

In Northern Virginia, from December 2019 to December 2020, the overall number of jobs fell by 67,700 or 4.4 percent, while jobs in the Leisure and Hospitality sector decreased by 22.3 percent. The number of jobs in the well-paying Professional and Business Services sector actually increased by 0.2 percent during that period. Federal procurement spending accounts for about 30 percent of the Washington area's economy, and the workforce of federal contractors has recovered more quickly from pandemic-related disruptions and resumed more normal operations, even if many people continue to work from home. In December, the unemployment rate in Fairfax County was at 4.4 percent, much higher than last December's unemployment rate of 1.9 percent, but lower than the April high of 10.2 percent. The unemployment rate would be higher but for the fact that the total labor force also shrank by 4.1 percent, reflecting significantly lower labor market participation compared to pre-pandemic levels.

Current economic conditions make revenue forecasting very difficult. As the Federal Reserve Board's July 29 Federal Open Market Committee's statement made clear, "The path of the economy will depend significantly upon the path of the virus." The speed at which vaccines can be distributed will have a major impact on the rate of economic recovery. While many people continue to suffer greatly, overall personal income increased in 2020, partially as the result of pandemic relief programs. Because people have been unable to spend due to mandatory closures, the savings rate has also increased, and when the economy fully reopens, many economists think there is pent up demand for services, particularly in those sectors that have been hard hit by the pandemic such as travel and restaurants. It is also likely that the virus will have a major impact on how County residents work and do business, with significant economic effects likely to linger.

Staff reviews and utilizes economic projections for the national and local economies by economic forecaster IHS Markit in the development of revenue estimates. Based on current information, the FY 2022 and FY 2023 General Fund revenue forecast assumes that the local economy will continue to recover in 2021 and 2022.

Real Estate Taxes

Reflecting market activity through calendar year 2020, FY 2022 Real Estate property values were established as of January 1, 2021, and rose 2.88 percent compared to the FY 2021 level. The total Real Estate Tax base is expected to increase 2.60 percent in FY 2023, primarily as a result of expected increases in residential property values, partially offset by continued weakness in the commercial sector.

Local Housing Market

Based on information from Bright MLS, the average sales price of homes sold in Fairfax County rose 8.4 percent from $601,506 in 2019 to $652,320 in 2020. Home prices continue to increase primarily as a result of the tight inventory of homes for sale and low mortgage rates. Bright MLS also reported that 16,739 homes sold in the County in 2020, up 3.7 percent compared to 2019. Homes that sold during 2020 were on the market for an average of 19 days, down from 24 days in 2019.

Residential assessed values are anticipated to increase 3.00 percent in FY 2023 after rising 4.25 percent in FY 2022. 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 2020 was 14.6 percent, up from 13.9 percent at year-end 2019. The overall office vacancy rate, which includes empty sublet space, was 15.5 percent at year-end 2020, up from 14.4 percent recorded at year-end 2019. The amount of empty office space increased to 18.5 million square feet. As a result, office property values experienced a 4.42% decrease in FY 2022. Of all the real estate sectors, the pandemic delivered the hardest and most immediate blow to hotels and retail, with hotel values declining 44.2% and retail down 10.20%.

Industry experts expect vacancy rates to increase as smaller office users let leases expire in favor of remote work and larger users put sublet space on the market. As the effects of the pandemic are expected to linger in the commercial sector, the overall value of all types of nonresidential properties in FY 2023 is tentatively projected to decrease 1.95 percent after declining 4.05 percent in FY 2022.

Personal Property Taxes

The Personal Property Tax is levied on vehicles in the County (76.2 percent of total), as well as business personal property. The FY 2022 car tax is based on January 1, 2021, valuation using the J.D. Power's National Automobile Dealers' Association guide. In FY 2022, the projected increase in the vehicle levy is based on a preliminary analysis of vehicles in the County valued with information from the National Automobile Dealers Associations (NADA), which indicates a significant increase in average vehicle values. While in April 2020 used car prices fell to their lowest level since early 2010, by year-end 2020 they recovered and were significantly greater than pre-virus level driven by inventory constraints. The projected decline in vehicle volume in the County is expected to be more than offset in FY 2022 by the rise in used vehicle values.

Business personal property is primarily composed of assessments on furniture, fixtures, and computer equipment. Generally, during economic slowdown, businesses are not likely to purchase new equipment and some businesses could close altogether. A decline of 3.0 percent in FY 2021 was projected for business personal property levy as a result of the impact of the COVID-19 pandemic. However, based on actual business filings, growth of 3.9 percent is currently expected. In FY 2022, business personal property levy is anticipated to remain at the FY 2021 level.

The FY 2022 revenue estimate for Personal Property Tax assumes an increase of 1.7 percent and FY 2023 is expected to increase 1.5 percent.

Other Major Revenue Categories

As it was not known during the adoption of the FY 2021 Adopted Budget Plan how long the economic recession and the steps taken to prevent the COVID-19 virus from spreading would last, the FY 2021 Sales tax revenue estimate assumed a decrease of 13.5 percent. However, actual FY 2021 receipts in the first several months of the fiscal year did not deteriorate as severely and as part of the *FY 2021 Mid-Year Review* the estimate was adjusted to reflect growth of 1.7 percent over the FY 2020 level. Year-to-date through February, collections are down 1.0 percent. February receipts for December retail sales during the holiday season were up 1.8 percent. While the trend in year-to-date collections is encouraging news, consumer spending over the coming months will depend upon the course of the virus, vaccine roll out, federal stimulus, and employment conditions. Sales Tax receipts are projected to increase 2.5 percent in FY 2022 and FY 2023 based on the anticipation that consumer spending will increase moderately.

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. Major BPOL categories that are expected to be negatively impacted in FY 2021 include Amusements, Hotels and Motels, Retail Merchants, Personal Service Occupations, and Business Services. A sizable share of the County's BPOL revenue is derived from large federal government contractors who rely on federal procurement spending. Data indicates that federal procurement spending in the County, both defense and non-defense, continued to grow in calendar year 2020. The FY 2021 revenue estimate assumes that these federal contractors will largely be insulated from the impact of the economic disruption. Based on these assumptions, FY 2021 BPOL tax revenue is projected to be down 10.9 percent compared to FY 2020. Based on the expectation that the economy will recover during calendar year 2021 and 2022, FY 2022 BPOL receipts are projected to be up 6.0 percent, followed by a 5.0 percent increase in FY 2023. However, the projected BPOL revenues in FY 2023 would still be slightly below the actual receipts in FY 2020.

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 Federal Reserve has made clear that the accommodative monetary policy will continue until the pandemic-related economic dislocations have abated. In his January 2021 briefing, the Fed Chairman Jerome Powell said, "Our forward guidance for the federal funds rate along with our balance sheet guidance will ensure that the stance of monetary policy remains highly accommodative as the recovery progresses." He added that, "We are committed to using our full range of tools to support the economy and to help assure that the recovery from this difficult period will be as robust as possible." Based on the actions of the Fed, the FY 2022 and FY 2023 estimate for Investment Interest revenue assumes a yield of 0.40 percent as the Fed has indicated that the federal funds rate is likely to remain at the current level of near zero percent for several years.

No growth is projected for FY 2022 and FY 2023 in State and Federal revenue categories. It should be noted that, in January 2021, President Biden proposed a $1.9 trillion package to include a third round of stimulus payments, additional funding for vaccine distribution efforts, and additional aid to state and local governments. Staff will continue to monitor the impact of state and federal spending on County funding streams.

Disbursement Priorities

The disbursement requirements and priorities that have been identified through the FY 2022 and FY 2023 multi-year budget process are discussed below. Among these items are basic requirements such as funding of County and School debt service, employee pay increases and benefit cost increases, increases resulting from budget drivers such as increased workloads and 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 2023 and FY 2024 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 2024 or beyond.

Fairfax County Public Schools (FCPS)

An increase in the transfer to the Fairfax County Public Schools for operations will be required to support enrollment and demographic changes, employee compensation increases, employee benefit increases for retirement and health, and instructional resources. In addition, long-term investments are required for previously identified unfunded needs. It is anticipated that guidance regarding the increase in the County transfer for operations will be developed during the joint meetings of the Board of Supervisors and the School Board. Each one percent increase in the transfer for operations is approximately $21.57 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 2023. As a result, total County support for the Schools is projected to increase by approximately 6.93 percent, or $164.06 million. This amount includes an increase of $161.81 million for School operations. The County transfer for debt service based on the size of bond sales for School facilities is projected to increase by $2.25 million and the transfer to the School Construction Fund is expected to remain at $13.1 million.

Employee Pay

For purposes of the FY 2023 plan, a $49.50 million placeholder for employee pay increases is used. It should be noted that, as no compensation increases are included in the FY 2022 Advertised Budget Plan, there is no adjustment required in FY 2023 to accommodate the full-year impact. As a result, this projected compensation total is lower than in other years. This placeholder includes:

- Market rate increases (MRA) for all employees are included based on an assumed 1.5 percent MRA, at an estimated cost of $21.70 million. The actual MRA, based on the previously agreed to funding calculation, will be calculated in the fall of 2021. 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 $15.10 million is required for General County employee pay increases, which reflects 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 2022 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. A larger number of employees are now projected to be eligible for longevity increases in FY 2023 due to the deferral of longevity increases in FY 2021 and FY 2022.

- Funding of $10.20 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. 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 and 20 years) and have otherwise reached the top step of their pay scale 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 larger number of employees are now projected to be eligible for longevity increases in FY 2023 due to the deferral of longevity increases in FY 2021 and FY 2022.

- A placeholder of $2.50 million is included in FY 2023 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 $16.00 million is included for employee benefits in the FY 2023 projection. Adjustments will be required to reflect changes in health insurance plan premiums, fiduciary requirements associated with the County's retirement systems, and actual experience based on employee benefit plan enrollment. 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 $3.69 million is identified for FY 2023 to reflect the required costs for County bond projects supporting the County's Capital Improvement Program (CIP). This estimate is consistent with the projects outlined in the CIP and will be refined based on the timing of bond sales and cash flow requirements at the time of the sale. The actual debt service requirement will be based on the size and timing of the sale and the 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. An increase of $10.00 million is identified at this time for FY 2023. As capital requirements are refined over the upcoming year, this amount will be revisited, and priority projects will be identified for its use.

Public Safety

Police Department

South County Police Station

An increase of $1.80 million and 10/10.0 FTE positions is identified for FY 2023 as part of a multi-year process to staff the South County Police Station. It is estimated that 70/70.0 FTE uniformed positions and 10/10.0 FTE associated support staff will be required to fully staff the 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. This approach also allows for continued analysis to ensure that current staffing estimates are accurate. A total of 54/54.0 FTE positions were added between FY 2017 and FY 2020. The FY 2022 Advertised Budget Plan includes an additional 16/16.0 FTE positions, completing the number of uniformed positions required to staff the station, with the final phase to be competed in FY 2023 with the addition of support staff positions.

Electronic Control Weapons (ECW)

The Ad-Hoc Police Practices Review Commission recommended several changes to the Police Department's current practice on Electronic Control Weapons including mandating that all uniformed officers in enforcement units carry an ECW on their person when on patrol, as well as mandating that all detectives and plain clothes officers regardless of rank carry an ECW on their vehicle when on duty. An increase of $0.25 million is identified in FY 2023 to support this initiative.

Fire and Rescue Department

Fire Station 44 – Scotts Run

An increase of $2.60 million and 19/19.0 FTE positions to staff a Fire Engine and support staff is identified for FY 2023. The Scotts Run Fire Station will provide a second fully functional Fire Station in Tysons East and will house a Fire Engine and a Medic Unit. The land, design, and construction associated with the new station was negotiated through a development partnership to support future growth in Tysons. The FY 2022 Advertised Budget Plan includes 6/6.0 FTE position to staff the Medic Unit. This funding will complete the staffing for the station.

Department of Public Safety Communications

As a result of the transition to Next Generation 911, the Department of Public Safety Communications anticipates increases in call volume and the complexity of 911 calls. An increase of $0.59 million and 5/5.0 FTE positions is identified for FY 2023, reflecting the third and final year of a multi-year process to increase dispatchers. A total of 10/10.0 FTE positions were added in FY 2020 and the FY 2022 Advertised Budget Plan includes an additional 5/5.0 FTE positions.

Department of Animal Sheltering

An increase of $1.89 million and 24/24.0 FTE positions is identified for FY 2023 to staff the South County Animal Shelter to address the growth needed for animal shelter services in the southern part of Fairfax County. The animal shelter will offer services such as rabies clinics, pet adoptions, spay and neuter services, wildlife education and a volunteer program. The facility will be collocated with the South County Police Station and was approved in the 2015 Public Safety Bond Referendum.

Human Services

Diversion First

Funding of $1.20 million and 8/8.0 FTE positions have been identified in FY 2023 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 $1.63 million and 10/10.0 FTE positions have been identified to continue addressing the opioid epidemic in the County. The initial Opioid Task Force Plan, approved by the Board of Supervisors in January 2018, established a strong framework for meeting the goals of reducing deaths from opioids through prevention, treatment, and harm reduction; and using data to describe the scope of the problem, target interventions, and evaluate effectiveness. Building on that strong foundation, the next iteration of the plan has been developed, which outlines how the goals will be further achieved in subsequent fiscal years through work in five priority areas: Education, Prevention, and Collaboration; Early Intervention and Treatment; Enforcement and Criminal Justice; Data and Monitoring; and Harm Reduction.

Department of Family Services

Public Assistance

An increase of $0.80 million and 7/7.0 FTE positions is identified to continue to address increasing public assistance caseloads in the Self-Sufficiency Division. In accordance with federal and state policy, the County is required to determine eligibility for public assistance and enroll clients in benefits programs within a certain timeframe. These positions will continue to address the ongoing increases in public assistance caseloads in the Self-Sufficiency Division in order to meet state and federal guidelines for both timeliness and accuracy.

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 $0.80 million and 7/7.0 FTE positions has been identified to support case management and mandated pre-admission screenings in Adult Services; investigations of suspected abuse, neglect, and exploitation in Adult Protective Services; specialized assistance to callers about Medicaid funded services in the Aging, Disability, and Caregiver Resources unit; and case management in the Home Delivered Meals Program.

Mobile Unit to Address Increasing Caseloads in Child Protective Services

An increase of $0.7 million and 6/6.0 FTE positions has been identified to support a new mobile unit needed to address increasing caseloads in Child Protective Services (CPS). The number of CPS referrals has increased 18 percent between FY 2017 and FY 2019 and the number of staff to respond to these referrals has stayed the same. While the number of referrals decreased in FY 2020, this was due to school closures related to the COVID-19 pandemic. It is expected that once schools re-open for in-person instruction, referrals for CPS services will significantly increase and exceed FY 2019 levels. The new mobile unit is needed in order to address the increasing caseloads as well as to stay in compliance with the Virginia Department of Social Services for both timeliness and accuracy of cases processed.

Funding to Replace Decreasing Workforce Innovation and Opportunity Act Grant Funding

The Workforce Innovation and Opportunity Act (WIOA) is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need. The County receives federal pass-through funding from the U.S. Department of Labor. Grant funding provided for the WIOA has been steadily decreasing for the last five years. The Department of Family Services has reduced staff levels each year to account for the decrease in funding; however, caseloads remain high and exceed the capacity of existing staff. Compounding the issue is the COVID-19 pandemic and the loss of jobs, disproportionately impacting lower skilled workers. Funding of $0.30 million and 2/2.0 FTE positions is needed to maintain current service levels.

Health Department

Epidemiology

Funding of $0.40 million and 3/3.0 FTE positions are needed 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. The Department of Behavioral Health and Developmental Services (DBHDS) Commission has pledged to eliminate the priority 1 waitlist by FY 2022. The CSB presently has approximately 813 individuals on the priority 1 waitlist. Funding in the amount of $1.00 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

School Readiness

An increase of $10.00 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.

School-Age Child Care (SACC) Rooms

Funding of $1.50 million and 8/6.4 FTE positions have been identified to support new SACC rooms at Clearview Elementary School and North West County Elementary School which opened in FY 2021, but funding was deferred since Fairfax County Public Schools (FCPS) is currently not operating a traditional in-person school day. Funding for these rooms will be dependent on the FCPS operating schedule and may be included at a quarterly review. Additionally, funding is needed for the new SACC centers at Sully Community Center and Lorton Community Center which are both anticipated to be completed in FY 2023. The expenditure increase would be partially offset by $1.16 million in revenue for a net impact to the County of $0.34 million. It should be noted that the current sliding fee scale will be reviewed to ensure the program is serving children equitably across the fee scale. Any adjustments may impact cost recovery.

Opportunity Neighborhoods

Funding of $0.38 million and 1/1.0 FTE position will support the continued expansion of Opportunity Neighborhoods (ON) into the Centreville/Chantilly area of Human Services Region 4. 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.

Lorton Community Center

The new Lorton Community Center will serve the Lorton/Newington/Fort Belvoir areas and will provide an array of services, programs, and activities for individuals of all ages and abilities. The facility is currently scheduled to open in FY 2023. Funding of $1.20 million and 9/8.5 FTE positions is required to operate the new-multi-service center. One-time costs will be funded at a quarterly review.

Full-Year Funding for Sully Community Center

The new Sully Community Center will serve the Chantilly/Centreville/Oak Hill areas and will help provide equitable access to health services and recreational opportunities for individuals of all ages. Partial year funding for the new Sully Community Center was included in the FY 2022 Advertised Budget Plan to allow for the facility to open in the last quarter of FY 2022. Full year funding of $0.80 million is required in FY 2023.

Expansion of Boys & Girls Club Youth Programming

Funding of $0.25 million is required to expand the Boys & Girls Club of Greater Washington's out-of-school time programming to the Annandale, Culmore, and Herndon areas of the County. The clubs will provide an array of out-of-school time programming opportunities. Programs and services will be offered to youth who are particularly low-income, of color, and at-risk; including those at risk of not completing school, becoming involved with the juvenile court systems, using drugs and/or alcohol, becoming sexually active at an early age, and becoming a member of a gang with resulting involvement in delinquent behavior.

Parks and Libraries

Park Authority

Operations and Maintenance

Funding of $1.40 million is identified for Park operations and maintenance throughout the Park system. Funding is primarily required for forestry operations including contracted arboreal work to respond to tree complaints promptly, as well as ADA accommodations and other maintenance at park facilities.

Social Equity

Funding of $0.60 million is identified to advance the County's mission of social equity. Funding would provide for reduced membership rates at RECenters, and scholarship programs for classes and programs to ensure that vulnerable populations have an opportunity to learn lifelong skills such as swimming, fitness, and wellness. In order to meet the scholarship demands of the growing number of County residents living in poverty so that they may enjoy access to recreational amenities, the Park Authority has identified a level of funding that current resources are unable to bear without General Fund assistance.

Capital Equipment

Funding of $1.50 million is identified for replacement maintenance equipment which is beyond its life expectancy. Approximately 44 percent of the current maintenance equipment is beyond its useful life or repairs are no longer cost effective.

Public Library

Funding of $1.15 million and 12/9.0 FTE new positions are identified for phase one of a three-phase plan to make regional and community library branch hours consistent. This funding, which was originally included in the FY 2021 Advertised Budget but was deferred in response to the COVID-19 pandemic, will move 11 of the 22 full-service library branch locations to one set of standardized hours: 10am to 9pm Monday through Wednesday and 10am to 6pm Thursday through Sunday.

Community Development

Transportation

The Washington Metropolitan Area Transit Authority (WMATA) has applied federal stimulus funding toward its FY 2021 and FY 2022 Operating Budget. The County received a portion of this funding in the form of a one-time credit to its operating subsidy requirement for FY 2021, and an additional one-time credit is anticipated as part of ongoing WMATA Board of Directors discussions for FY 2022. A placeholder of $24.00 million has been included in FY 2023 for transportation requirements. This recognizes the need for recurring baseline funding including Phase 2 of the Silver Line; support for operating costs previously funded with one-time federal stimulus monies, available State Aid and Gas Tax funds; and support for Connector bus fleet replacement reserves.

Department of Housing and Community Development

Patrick Henry Family Shelter

Funding of $1.53 million is identified for the Patrick Henry Family Shelter Permanent Supportive Housing Program. The Office to Prevent and End Homelessness, within the Department of Housing and Community Development, is expanding the programs tied to the Patrick Henry Family Shelter to include permanent supportive housing, which is needed to house families with children that have no other housing options due to significant housing barriers, such as long-term disabilities and extremely low income. The new facility will be constructed with 16 supportive housing units. Nine units will be leased in the nearby community to replace the current on-site shelter units.

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. In FY 2021, in accordance with the Board's budget guidance, a one cent increase to the Real Estate Tax rate was proposed to increase funding allocated to this purpose. When combined with existing revenue, this would have resulted in one and a half cents on the Real Estate Tax dedicated for the preservation and development of affordable housing. While this proposal was not implemented as a result of the COVID-19 pandemic in FY 2021 or FY 2022, it is anticipated that it will be considered again in FY 2023 as affordable housing remains one of the County's highest priorities. From FY 2006 through FY 2021, the Affordable Housing Development and Investment Fund provided a total of $277.9 million for affordable housing in Fairfax County.

Cost of County Operations

Board Office Support

An increase of $1.05 million is identified in the Board of Supervisors, reflecting an increase of $100,000 in each of the nine district offices and $150,000 in the Chairman's Office for additional office support. This funding was originally included in the FY 2021 Advertised Budget but was deferred in FY 2021 and FY 2022 in response to the COVID-19 pandemic.

Information Technology

Funding of $10.00 million is identified to support the multi-year implementation of IT projects. This funding would support critical IT investments designed to improve access to County services, promote government operational efficiencies and effectiveness, and increase performance and security capabilities.

Next Steps in the Multi-Year Process

Balancing the FY 2023 Budget

Although the revenue projections and inventory of disbursement priorities included above set the stage for the FY 2023 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 2023 and FY 2024 Multi-Year Budget, others will require policy decisions to be made. Adjustments to develop a balanced FY 2023 budget could include efficiencies, reduction options, revenue enhancement options or deferral of a number 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 2023 budget forecast presents a challenging picture as a result of projections that the County will experience constrained revenue growth as the economy recovers from the impacts of the COVID-19 pandemic. 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 2023 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 2023 and which items to exclude or delay until FY 2024 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 2023. The FY 2023 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 6.93 percent, and total disbursements are shown to exceed available resources. The FY 2023 projection will be refined over the coming year, and the FY 2023 Advertised Budget Plan, when presented to the Board of Supervisors, will be balanced.

MULTI-YEAR BUDGET
FY 2018-2023
(in millions)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Revised	FY 2022 Advertised	FY 2023 Projected	Inc/(Dec) Over FY 2022	% Inc/(Dec) Over FY 2022
Beginning Balance	$212.81	$234.06	$268.48	$450.48	$182.58	$182.58	$0.00	0.00%
Revenue								
Real Property Taxes	$2,651.84	$2,796.96	$2,898.13	$2,999.40	$3,047.96	$3,128.27	$80.31	2.63%
Personal Property Taxes	411.12	421.83	441.67	419.93	431.66	442.71	11.05	2.56%
General Other Local Taxes	526.92	528.25	535.82	505.27	519.98	534.51	14.53	2.79%
Permit, Fees & Regulatory Licenses	52.72	55.87	54.00	49.64	49.64	52.13	2.48	5.00%
Fines & Forfeitures	12.18	12.26	10.00	7.93	8.73	9.60	0.87	10.00%
Revenue from Use of Money & Property	43.52	71.18	66.20	24.26	14.97	14.97	0.00	0.00%
Charges for Services	82.47	85.48	70.11	56.53	57.10	69.83	12.73	22.29%
Revenue from the Commonwealth	305.49	307.42	308.77	312.96	312.96	312.96	0.00	0.00%
Revenue from the Federal Government	42.58	43.97	246.97	40.88	40.88	40.88	0.00	0.00%
Recovered Costs/Other Revenue	17.41	18.61	15.49	15.53	15.53	15.53	0.00	0.00%
Total Revenue	**$4,146.27**	**$4,341.83**	**$4,647.16**	**$4,432.34**	**$4,499.43**	**$4,621.39**	**$121.97**	**2.71%**
Transfers In	**$10.07**	**$10.17**	**$9.08**	**$8.71**	**$9.00**	**$9.00**	**$0.00**	**0.00%**
Total Available	$4,369.15	$4,586.05	$4,924.72	$4,891.53	$4,691.00	$4,812.97	$121.97	2.60%
County Disbursements								
County Debt Service	$146.04	$147.05	$131.76	$131.04	$131.32	$135.01	$3.69	2.81%
Capital	50.69	51.06	39.12	45.36	18.68	28.68	10.00	53.54%
Contributories/Grants	18.90	20.08	19.05	19.56	18.93	18.93	0.00	0.00%
Legislative-Executive Functions/ Central Services	147.73	171.20	156.06	168.88	155.06	169.70	14.64	9.44%
Judicial Administration	39.40	41.60	42.84	44.93	46.66	47.94	1.28	2.75%
Public Safety	480.52	505.14	512.65	548.46	537.62	562.36	24.74	4.60%
Public Works	76.47	78.45	73.73	84.24	81.76	82.88	1.11	1.36%
Health and Welfare	452.86	468.83	467.46	501.94	502.59	532.82	30.22	6.01%
Parks and Libraries	53.76	55.67	54.27	60.06	57.88	64.25	6.37	11.00%
Community Development	100.17	115.83	139.13	163.89	159.54	186.72	27.17	17.03%
Nondepartmental (Fringe Benefits)	375.14	391.53	453.19	567.97	410.72	438.44	27.72	6.75%
Subtotal County	**$1,941.68**	**$2,046.45**	**$2,089.26**	**$2,336.34**	**$2,120.76**	**$2,267.71**	**$146.95**	**6.93%**
Schools Transfers								
School Operating	$1,966.92	$2,051.66	$2,136.02	$2,143.32	$2,157.45	$2,319.26	$161.81	7.50%
School Construction	13.10	15.60	13.10	13.10	13.10	13.10	0.00	0.00%
School Debt Service	189.13	193.38	197.98	198.18	197.12	199.37	2.25	1.14%
Subtotal Schools	**$2,169.15**	**$2,260.64**	**$2,347.10**	**$2,354.60**	**$2,367.67**	**$2,531.73**	**$164.06**	**6.93%**
Reserve Contributions	**$24.26**	**$10.48**	**$37.88**	**$18.01**	**$0.00**	**$19.85**	**$19.85**	**-**
Total Disbursements	$4,135.09	$4,317.57	$4,474.24	$4,708.95	$4,488.43	$4,819.29	$330.86	7.37%
Total Ending Balance	$234.06	$268.48	$450.48	$182.58	$202.58	($6.32)	($208.89)	(103.12%)
Less:								
Managed Reserve	$126.03	$168.04	$184.89	$182.58	$182.58	$195.81	$13.23	7.25%
Other Reserves	0.12	1.56	149.31	0.00	20.00	20.00	0.00	0.00%
Total Available	$107.90	$98.88	$116.29	$0.00	$0.00	($222.13)	($222.13)	-

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Strategic Linkages

FY 2022

Advertised Budget Plan

Strategic Linkages

Context and Background

Over the past two decades, a number of initiatives have strengthened decision-making and continued to infuse a more strategic approach into the way business is performed. These initiatives include developing an employee Leadership Philosophy and Vision Statement, developing Vision Elements for what successful service looks like, identifying the priorities of the Board of Supervisors, incorporating Performance Measurement and benchmarking into the budget process, implementing a countywide Workforce Planning initiative, increased transparency and a review and inventory of County programs and services (Lines of Business Review), among other things. Strategic decision-making is an ongoing process and the County continues to seek opportunities to improve the results and efficiency of County services and programs through strategic planning and coordination. Currently, a new Countywide Strategic Plan is being developed which will drive organization level decision-making and inform the budget process starting. The goal of these efforts is to foster a high-performing government in Fairfax County which is responsive and accountable to the community's vision, forward-thinking and better able to meet the current and future needs of all county residents through data-driven, strategic decision-making.

Strategic Planning

In order to help the community and County staff shape the future for the next decade and beyond, a new Countywide Strategic Plan is being developed. The Strategic Planning process re-affirms County's commitment to high performance by helping agencies focus resources and services on the most strategic needs. The County process directs all agencies to strengthen the linkage between their individual missions and goals and the County and the community's vision of the future.

In late 2018, the County embarked on a new countywide strategic planning effort. The Countywide Strategic Plan is intended to be a living document which will establish a framework for decision-making for many years and is intended to integrate existing departmental plans so all efforts are aligned, coordinated and in context. Based on input gathered through a community engagement process, nine Priority Areas have been identified. Staff strategy teams have refined key performance indicators and prioritized key strategies to address these priorities. The Countywide Strategic Plan integrates other planning efforts, such as the Economic Success Strategic Plan, the Fairfax County Public Schools Strategic Plan, and the One Fairfax Policy.

A draft Strategic Plan was presented to the Board of Supervisors on February 25, 2020, along with the FY 2021 Advertised Budget Plan. Due to the coronavirus pandemic, Board approval of the proposed Countywide Strategic Plan was postponed and an updated draft plan and revised timeline for Board consideration and adoption will be presented to the Board along with the FY 2022 Advertised Budget Plan. Once the Countywide Strategic Plan is adopted by the Board of Supervisors, it will serve as a decision-making tool and inform the annual budget process. Existing program performance measures and benchmarking will be updated to align data gathering, data utilization and reporting across the organization with the Strategic Plan metrics. More information regarding the strategic planning efforts can be found at 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 which will be used to consider equity in decision-making and in the development and delivery of future policies, programs, and services. The policy is intended to help county and school leaders to look intentionally, comprehensively, and systematically at barriers that may be creating gaps in opportunity. Agencies are currently developing plans to address equity through trainings and service provision.

Lines of Business (LOBS)

The County last completed a comprehensive Lines of Business (LOBs) initiative in 2016. The County budget includes a vast array of programs and services to support the diverse population of more than one million people, and LOBs is one way in which to inventory, catalog and examine all these programs and services. In the 2016 inventory, County had 390 Lines of Business covering all funding sources. The Lines of Business discussion focused on the approximately 47 percent of the General Fund that is non-school, as well as all other non-General Fund services. The complete list of LOBs, as well as completed LOBs documents, are available at https://www.fairfaxcounty.gov/budget/lines-business-lobs-2016. This information is typically organized by County department; however, it is also accessible in a number of different ways to attempt to customize access to a variety of readers.

Economic Success Strategic Plan

The Board of Supervisors' Economic Advisory Commission (EAC) worked collaboratively with County executive leadership and staff to develop The Strategic Plan to Facilitate the Economic Success of Fairfax County, an update of the 2011 EAC Strategic Plan. In March 2015 a broad spectrum of stakeholders in the community participated in validating the Economic Success Strategic Plan goals and strategies, including representatives in business, higher education, transportation, land development, housing, tourism, arts, health, human services, the Fairfax County Economic Development Authority, among others.

Fairfax boasts one of the strongest and largest economies in the region. However, the County needs to maintain, diversify, and enhance a strong and vital community in order to sustain and grow economic prosperity. The vision of economic success is a community where businesses, residents, and employees of a variety of ages, abilities, and experiences want to live, work, play, learn, and thrive.

The Economic Success Strategic Plan focuses on six policy recommendation goal areas to support economic vibrancy:

- 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

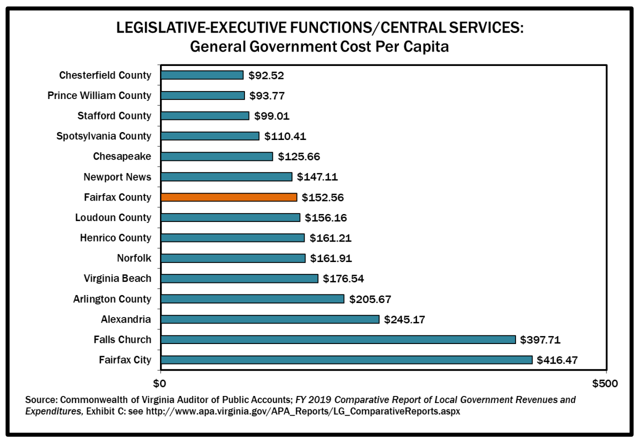
Both County agencies and external stakeholders have created initiatives in support of the goals of the ESSP and information on these initiatives can be found at https://www.fairfaxcounty.gov/economic-success/. Metrics and indicators have been developed for measurement toward success and to drive the strategies and goals of internal and external partners. https://www.fairfaxcounty.gov/economic-success/indicators-performance-measures. Similar to other plans, the Economic Success plan will be integrated into the Countywide Strategic Plan.

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 2020, Fairfax County was one of only 25 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 2022 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. In prior years, the County has participated in the International City/County Management Association's (ICMA) benchmarking effort to find comparable data annually for several service areas. Due to the decline in participation amongst comparable jurisdictions, and format changes within the data set, this data is not included for FY 2022. In service areas that are not covered by ICMA's effort, agencies rely on various sources of comparative data prepared by the state, professional associations, and/or nonprofit/research organizations. It is anticipated each year that benchmarking presentations will be enhanced based on the availability of information.



Once the Countywide Strategic Plan is adopted by the Board of Supervisors, performance measurement and benchmarking programs will be updated to align data gathering, utilization and presentation across the organization with the Strategic Plan metrics.

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. Nearly 13 percent of current employees will be eligible for retirement by the end of FY 2022 and over 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 Fund, 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 2022 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 Indicators***: The Key County Indicator presentation provides several performance measurement indicators for each Vision Element. The presentation gives the reader a high-level perspective on how the County is doing as a whole to reach its service vision. The presentation of Key County Indicators will continue to be refined to ensure that the measures best represent the needs of the community. A detailed presentation and discussion of the Key County Indicators is included following this discussion on the next page.

- ***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 36th 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.

Vision Elements

The current strategic framework sets a direction for the organization through seven "Vision Elements" for the County which describe what success will look like as a result of the County's efforts to protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County. Once a new Countywide Strategic Plan is 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.

Maintaining Safe and Caring Communities: The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need and are willing and able to give back to their community.

Building Livable Spaces: Together, we encourage distinctive "built environments" that create a sense of place, reflect the character, history, and natural environment of the community, and take a variety of forms – from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play, and connect with others.

Connecting People and Places: Transportation, technology, and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe, and convenient manner.

Maintaining Healthy Economies: Investments in the workforce, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.

Practicing Environmental Stewardship: Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County's natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.

Creating a Culture of Engagement: Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships, and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.

Exercising Corporate Stewardship: Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets.

Key County Indicators

The Key County Indicator presentation communicates the County's progress on each of the Vision Elements through key measures. The Indicators were compiled by a diverse team of Fairfax County senior management and agency staff through a series of meetings and workshops. Indicators were chosen if they are reliable and accurate, represent a wide array of County services, and provide a strong measure of how the County is performing in support of each Vision Element. The County also compiles Benchmarking data, providing a high-level picture of how Fairfax County is performing compared to other jurisdictions of its size. Benchmarking data is presented within the program area summaries in budget Volumes 1 and 2.

Key County Indicators

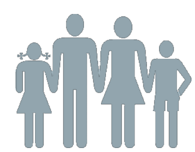
How is Fairfax County performing on its seven Vision Elements?

- ✓ Maintaining Safe and Caring Communities
- ✓ Practicing Environmental Stewardship
- ✓ Building Livable Spaces
- ✓ Maintaining Healthy Economies
- ✓ Connecting People and Places
- ✓ Creating a Culture of Engagement
- ✓ Exercising Corporate Stewardship

The following presentation lists the Key County Indicators for each of the Vision Elements, provides actual data from FY 2018, FY 2019, and FY 2020, and includes a discussion of how the Indicators relate to their respective Vision Elements. In addition, the Corporate Stewardship Vision Element includes FY 2021 and FY 2022 estimates in order to present data related to the current budget. For some indicators, FY 2019 is the most recent year in which data are available, and FY 2020 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. The County plans to improve its benchmarking initiative in the coming years.

Maintaining Safe and Caring Communities

The needs of a diverse and growing community are met through innovative public and private services, community partnerships and volunteer opportunities. As a result, residents feel safe and secure, capable of accessing the range of services and opportunities they need and are willing and able to give back to their community.



Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Ratio of Crimes Against Persons Offenses to 100,000 County Population (Calendar Year)	687.1	714.5	703.2
Clearance rate of Crimes Against Persons Offenses (Calendar Year)	52.3%	50.9%	46.3%
Percent of time Advanced Life Support (ALS) transport units on scene within 9 minutes	88.2%	87.5%	90.8%
Fire suppression response rate for engine company within 5 minutes, 20 seconds	48.8%	50.9%	48.9%
Percent of low birth weight babies (under 5 lbs 8 oz)[1]	6.7%	NA	NA
Immunizations: completion rates for 2 year olds	63%	67%	67%
Virginia Department of Education (VDOE) On-Time Graduation Rate	91.5%	91.3%	93.0%
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[2]	88%	95%	NA

Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Percent of food service establishments found to be in compliance, at the completion of the inspection cycle, with control measures that reduce the occurrence of foodborne illness[3]	95%	97%	NA

[1] Data on the birth weight is provided by the Virginia Department of Health, and 2018 is the most recent data available in time for budget publication.

[2] Due to the COVID-19 Pandemic, customer satisfaction services were suspended. As a result, accurate data for FY 2020 is not available.

[3] The calculation of this measure is based on the performance of in-person inspections of food service establishments. Only virtual inspections with a survey about compliance with Executive Orders were conducted in late FY 2020 due to the COVID-19 pandemic. The FY 2020 Actuals for the measures cannot be accurately reported.

Fairfax County is one of the nation's safest jurisdictions in which to live and work. In CY 2020, the Fairfax County **ratio of 703.2 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, 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 2020, the case **clearance rate of Crimes Against Persons Offenses** was 46.3 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 48.9 percent of the time in FY 2020. **Advanced Life Support transport units arrived on the scene within 9 minutes** 90.8 percent of the time in FY 2020.

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 2018 incidence rate of 6.7 percent of low birth weight babies compares favorably against the state average of 8.2 percent. The FY 2020 immunization completion rate of 67 percent for two-year-olds was the same as FY 2019. 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.

Fairfax County also 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 2020 **Virginia Department of Education (VDOE) On-Time Graduation rate** of 93.0 percent.

The County continues to be successful in **caring for older adults and persons with disabilities by helping them stay in their homes.** Customer satisfaction surveys for the Home Delivered Meals and Congregate Meals programs were suspended due to the COVID-19 pandemic and accurate data for FY 2020 is not available. However, it should be noted that the Home Delivered Meals program provided 10.9 percent more meals in FY 2020 as more older adults self-quarantined and the Congregate meals program shifted to a home delivery model offering seven meals per week, up from the normal five when centers were open. Adult Day Health Care (ADHC) satisfaction was 98 percent in FY 2019.

In FY 2016, the Fairfax County Health Department (FCHD) implemented a new process to categorize food establishments and conduct inspections on a risk and performance-based frequency. Depending on its assigned risk category, food establishments were inspected one, two, or three times. In FY 2017, inspections were conducted based on both risk and performance. Based on the compliance history of each food establishment, FCHD provided tailored services (e.g., inspection, onsite training, and risk control plan) to help the establishment achieve long-term compliance with the regulations. Due to the health and safety risks associated with the COVID-19 pandemic, only virtual training inspections with a survey about compliance with Executive Orders were conducted in late FY 2020 and, as a result, the measure cannot be reported accurately.

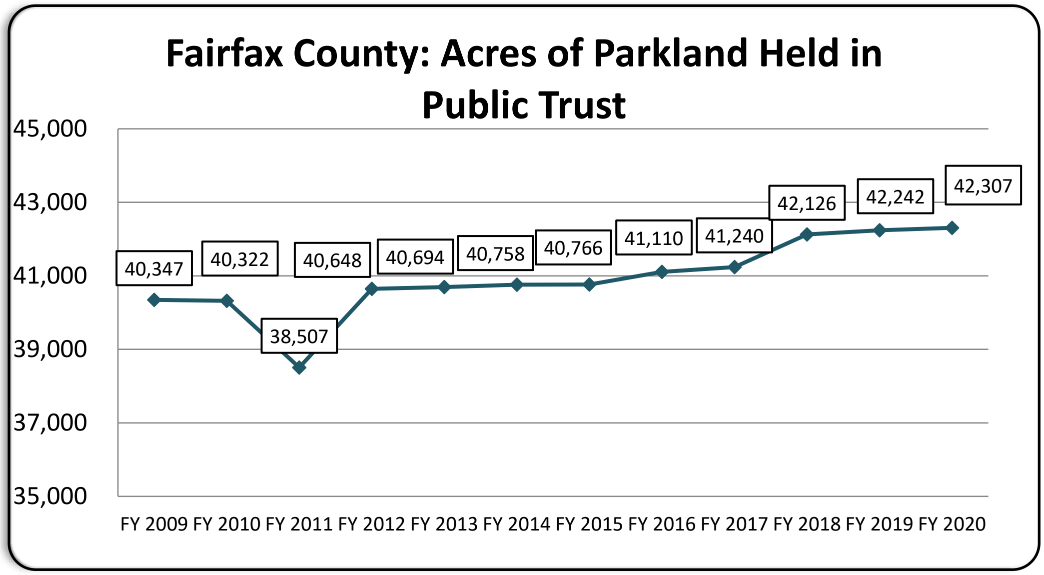
Building Livable Spaces

Together, we encourage distinctive "built environments" that create a sense of place, reflect the character, history, and natural environment of the community, and take a variety of forms – from identifiable neighborhoods, to main streets, to town centers. As a result, people throughout the community feel they have unique and desirable places to live, work, shop, play, and connect with others.

Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Acres of parkland held in public trust	42,126	42,242	42,307
Miles of trails and sidewalks maintained by the County	668	672	673
Annual number of visitations to libraries, park facilities and recreation and community centers	11,045,568	10,412,274	7,807,849
Value of construction authorized on existing residential units	$132,900,228	$147,982,001	$132,263,769
Annual percent of new dwelling units within business or transit centers as measured by zoning approvals	94%	99%	98%
Percent of people in the labor force who both live and work in Fairfax County	54.6%	55.9%	55.8%
Number of affordable rental senior housing units[1]	3,113	2,672	2,701

[1] The FY 2020 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).

Many of the indicators above capture some aspect of quality of life for Fairfax County residents and focus on the sustainability of neighborhoods and the community. 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. This indicator measures 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 2020, there was a net increase in acres due to revised calculations related primarily to Fairfax County, National Park Service, Northern Virginia Conservation Trust and Bureau of Land Management parkland. This adjustment brought the FY 2020 total acreage to 42,307.



In addition, 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 2020, DPWES maintained 673 miles of trails and sidewalks. In addition to miles maintained by the County, approximately 1,707 miles are maintained by the Virginia Department of Transportation (VDOT) and approximately 327 miles are contained within County parks. In addition, approximately 1,132 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.

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 2012, the voters approved a bond referendum in the amount of $25 million to renovate four priority library facilities. These libraries include Pohick, Tysons Pimmit, Reston, and John Marshall. The renovations provide upgrades to all of the building systems, including roof and HVAC replacement, which outlived their useful life and are designed to accommodate current operations and energy efficiency. In addition, the renovations provide 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 are improved, the space to accommodate a higher number of public computers is increased, and wireless access is be enhanced. In FY 2020, the number of visits to all libraries, parks and recreation facilities decreased significantly to 7,807,849, due to safety concerns and closures associated with the coronavirus (COVID-19) pandemic.

Resident investment in their own residences reflects the perception of their neighborhood as a "livable community." The **value of construction authorized on existing residential units** in FY 2020 decreased 11.0 percent from FY 2019 (in contrast with the 11.0 percent increase from

FY 2018 to FY 2019). During the first three quarters of FY 2020 growth continued, however, the initial impact of the coronavirus pandemic significantly impacted the fourth quarter. The demand for residential construction permits continues to rise and value of construction in FY 2021 is expected to increase compared to FY 2020.

The measure for the **percent of dwelling units within business or transit centers as measured by zoning approvals** provides a sense of the quality of built environments in the County and the County's annual success in promoting mixed use development. The Comprehensive Plan encourages built environments suitable for work, shopping, and leisure activities. The County encourages Business Centers to include additional residential development to facilitate an appropriate mix of uses. In FY 2020, 98 percent or 7,227 dwelling units were approved within business or transit centers throughout the County.

The **percentage of employed people who both live and work in Fairfax County** is currently above 55 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.

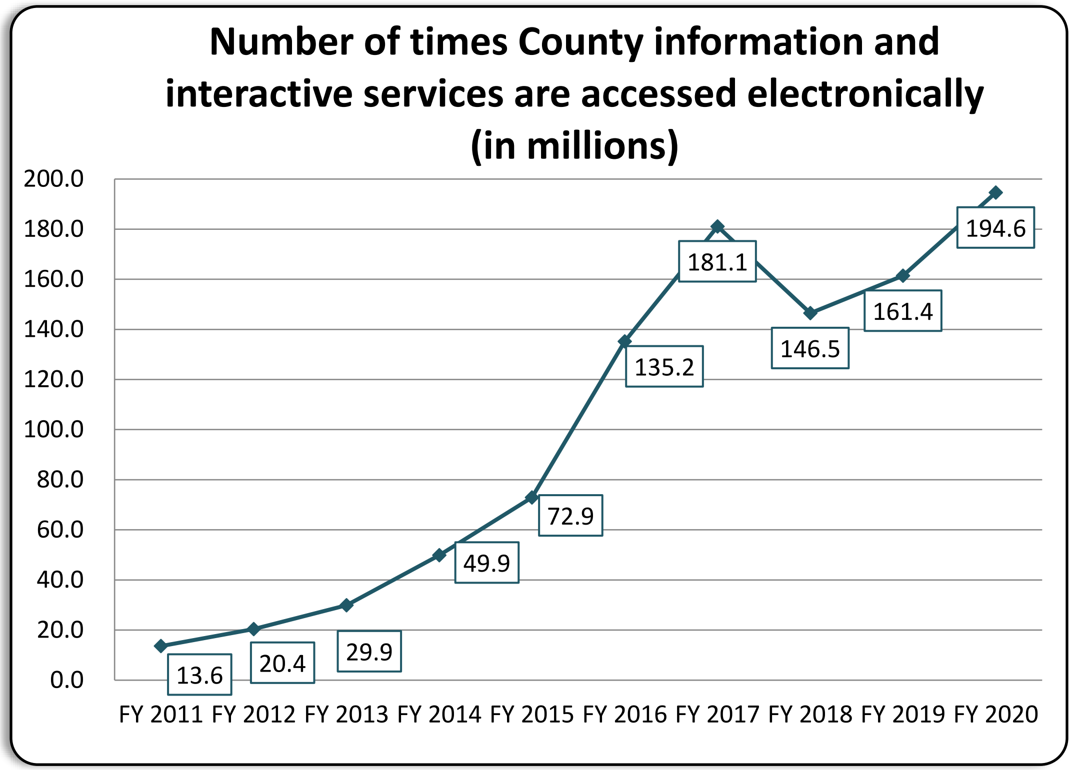
Continued production of affordable senior housing by the Fairfax County Redevelopment and Housing Authority (FCRHA) and others, as well as preservation efforts, are helping to offset the loss of affordable senior rental units on the market. Currently, there is an inventory of approximately 2,701 committed 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).

Connecting People and Places

Transportation, technology, and information effectively and efficiently connect people and ideas. As a result, people feel a part of their community and have the ability to access places and resources in a timely, safe and convenient manner.

Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Number of times County information and interactive services are accessed electronically (millions)	146.5	161.4	194.6
Library materials circulation per capita	9.5	9.3	7.5
Percent of library circulation represented by materials in languages other than English	1.3%	1.3%	0.8%
Percent change in transit passengers (Metrobus and Metrorail)	0.82%	(4.6%)	(5.3%)

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 is especially important during 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 the numbers reflect, these social platforms were crucial to connect the community with COVID-19 information. The County also interacts directly with residents and reaches people in ways that were not possible a few short years ago. These 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 86 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 2020 measure of 194.6 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).



In response to the global COVID-19 pandemic, Fairfax County Public Library closed its doors to the public March 16, 2020 which adversely impacted the library's performance metrics through June 30. With most citizens "staying-at-home" in response to Virginia Governor Ralph Northam's orders, acquisitions staff quickly shifted library spending from print to the digital collection. The Library more than quadrupled spending on digital materials during the first two weeks of Virginia's stay-at-home order.

About 21,000 copies, representing more than 7,000 new titles, were added to the digital collection. The library's digital offerings were further expanded to include a range of Spanish titles for adults and kids. Gifts from the Chantilly Friends and the Oakton Friends, and a grant from the Fairfax Library Foundation MacLeod endowment provided additional flexibility to quickly and effectively adapt to new collection demands caused by stay-at-home orders.

As Virginia's shutdown stretched from weeks to months, library staff met challenges posed by the pandemic. Staff members created online programming to take the place of in-person events, used 3D printing technology to print parts for face shields, and sewed and donated 1,150 masks for Volunteer Fairfax and local shelters, health workers, and family service organizations.

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 needed internet access for work or educational purposes, all Fairfax County Public Library branches expanded hours of WiFi availability in library parking lots Monday-Sunday from 6 a.m. to 10 p.m.

One indicator used by the library industry to demonstrate utilization of libraries is library materials circulation per capita, which was 7.5 in FY 2020. 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 totaled 2,318,739 in FY 2020. 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 2017, 38.3 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 nearly 9 million items by Fairfax County Public Library (FCPL) in FY 2020, the 0.8 percent reported for the circulation of non-English materials represents a significant number of materials being used by a multi-language population.

Another important aspect of connecting people and places is actually moving them from one place to another. 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 a decrease of 5.3 percent in Fairfax County transit passengers (Metrorail, Metrobus) in FY 2020, down from 29.4 million in FY 2019 to 27.9 million in FY 2020. The decline is attributable to the COVID-19 pandemic, as health and safety guidelines recommended avoiding congregating in indoor spaces and Metro reduced the frequency and operating hours for both rail and bus service. Fairfax Connector was also similarly affected by the pandemic, with an 18.6 percent decline in ridership in FY 2020 compared with FY 2019. Both Connector and Metro have resumed normal service, in August 2020 and January 2021 respectively, once health and safety restrictions had been lifted but ridership remains significantly lower than pre-pandemic levels. FY 2021 ridership is expected to be below the FY 2020 level due to the ongoing disruption resulting from the pandemic.

In FY 2021, 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.

While transportation funding and improvements has historically been primarily a state function, the County also has supported a large portion of local transportation projects in an effort to reduce congestion and increase safety. The County continues to broaden its effort to improve roadways, enhance pedestrian mobility, and support mass transit through funding available from the 2014 Transportation Bond Referendum and from the commercial and industrial real estate tax for transportation. This tax was first adopted by the Board of Supervisors in FY 2009, pursuant to the General Assembly's passage of the Transportation Funding and Reform Act of 2007 (HB 3202). Commercial and Industrial (C&I) real estate tax revenue is posted to Fund 40010, County and

Regional Transportation Projects, and then a portion is transferred to the County Transit Systems budget. In FY 2021, this amount totals $37.4 million. Beginning in FY 2014, the County benefits from approximately $119 million annually in regional revenues dedicated to transportation as a result of the State Transportation funding plan approved during the 2013 Session by the General Assembly (HB 2313). During the 2018 Virginia General Assembly session, a bill was passed (HB 1539/SB 856) to support Washington Metropolitan Area Transit Authority (WMATA) capital funding requirements. As a result of the Metro funding bill, Grantors and Transient Occupancy Tax revenues in HB 2313 have been redirected to fund Metro Capital needs. Fund 40010, County and Regional Transportation Projects, provides funding and support for the implementation of projects and services funded with the State Transportation funding plan (HB 2313) and the C&I tax.

Maintaining Healthy Economies

Investments in the work force, jobs, and community infrastructure and institutions support a diverse and thriving economy. As a result, individuals are able to meet their needs and have the opportunity to grow and develop their talent and income according to their potential.

Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Total employment (Total All Industries, All Establishment Sizes, equaling the total number of jobs in Fairfax County)	620,442	630,592	576,733
Growth rate	1.6%	1.6%	-8.5%
Unemployment rate (not seasonally adjusted)	2.5%	2.3%	5.6%
Commercial/Industrial percent of total Real Estate Assessment Base	19.12%	19.43%	19.66%
Percent change in Gross County Product (adjusted for inflation)	3.1%	2.6%	-3.2%
Percent of persons living below the federal poverty level (Calendar Year)	6.8%	5.9%	6.0%
Percent of homeowners that pay 30.0 percent or more of household income on housing (Calendar Year)	26.4%	26.1%	24.9%
Percent of renters that pay 30.0 percent or more of household income on rent (Calendar Year)	47.3%	46.1%	45.3%
Direct (excludes sublet space) office space vacancy rate (Calendar Year)	14.9%	13.9%	14.6%

Maintaining a healthy economy is critical to the sustainability of any community. In addition, many jurisdictions have learned that current fiscal health does not guarantee future success. Performance in this area affects how well the County can respond to the other six Vision Elements. The above nine indicators shown for the Healthy Economies Vision Element were selected because they are perceived as providing the greatest proxy power for gauging the overall health of Fairfax County's economy.

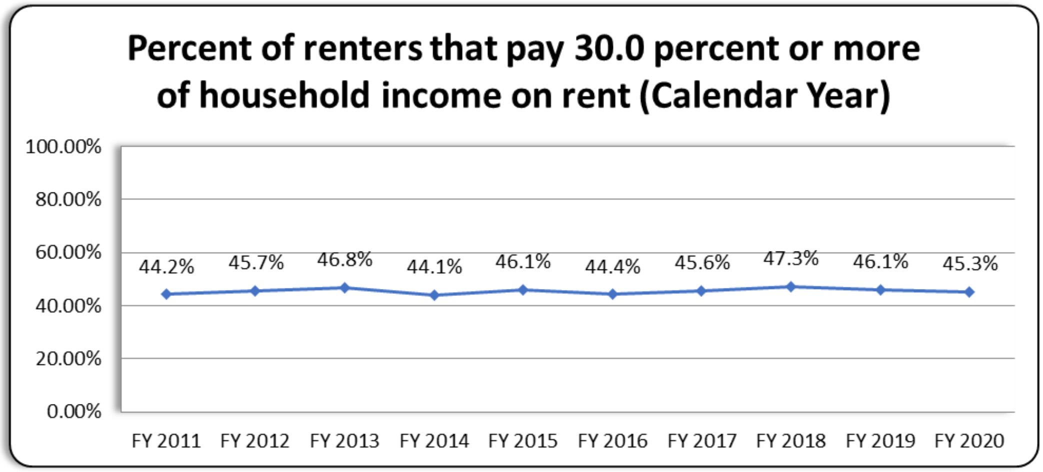
In FY 2020, some key indicators were affected by the COVID-19 pandemic which led to a partial shutdown of the County's economy beginning in March 2020. To deal with the resulting economic dislocations, the County, coordinated by the Department of Economic Initiatives and the Fairfax County Economic Development Authority, has undertaken several initiatives including the establishment of a Small Business COVID-19 Recovery Microloan Fund, the creation of the COVID-19 Small Business and Non-Profit Relief Grant Program, enhanced communications with the business community including a COVID-19 Business Resources Hub website and COVID-19 related business resiliency webinars, and the establishment of a business continuity working group that meets to coordinate the response to the COVID-19 crisis impacting the business community.

Total employment illustrates the magnitude of Fairfax County's jobs base. In FY 2020, the number of jobs decreased as a result of the COVID-19 pandemic. In June 2020, employment was 8.5 percent below the June 2019 level. While related to the number of jobs, the **unemployment rate** is also included because it shows the proportion of the County's population out of work. The County's unemployment rate was 5.6 percent in 2020, up from 2.3 percent in 2019.

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. However, COVID-19 pandemic related economic disruptions affected many categories of commercial property, and the Commercial/Industrial percentage of the County's FY 2022 Real Estate Tax base fell to 18.17 percent, a decrease of 1.55 percentage points from the FY 2021 level. 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.

Gross County Product (GCP) is an overall measure of the County's economic performance. The percentage change in the GCP indicates whether the economy is expanding or contracting. Based on estimates from IHS Markit, Gross County Product (GCP), adjusted for inflation, decreased 3.2 percent in 2020 after increasing 2.6 percent in 2019.

While it was recognized that **percent of persons living below the federal poverty line** is an imperfect measure due to the unrealistic level set by the federal government, i.e., $25,750 for a family of four, it is a statistic that is regularly collected and presented in such a way that it can be compared to other jurisdictions, as well as tracked over time to determine improvement. In relative terms, Fairfax County's 6.0 percent poverty rate in FY 2020 is better than most, yet it still translates to over 68,000 persons living below the federal poverty level. *(Note: Census data are reported based upon the calendar year (CY) rather than the fiscal year and are typically available on a one-year delay. FY 2020 data represent CY 2019 data.)*



The next two measures, **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 2020, 24.9 percent of homeowners paid 30 percent or more of their household income on housing, while a substantially greater number of renters, 45.3 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.)*

Finally, 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 13.9 percent in 2019 to 14.6 percent as of year-end 2020. Including sublet space, the overall office vacancy rate as of year-end 2020 was 15.5 percent, an increase from the 14.4 percent recorded as of year-end 2019. The amount of empty office space stood at approximately 18.5 million square feet. Industry experts anticipate vacancy rates to continue to increase as smaller office users let leases expire in favor of remote work and larger users put sublet space on the market.

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.

Practicing Environmental Stewardship

Local government, industry and residents seek ways to use all resources wisely and to protect and enhance the County's natural environment and open space. As a result, residents feel good about their quality of life and embrace environmental stewardship as a personal and shared responsibility.

Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Unhealthy Air Days as reported by Metropolitan Washington Council of Governments (Calendar Year)	9	10	2
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	2.4	2.6
Percent of Tree Coverage in County	54%	54%	54%
Number of homes that could be powered as a result of County alternative power initiatives[1]	28,080	65,000	64,000
Municipal Solid Waste Recycled as a percentage of the waste generated within the County (Calendar Year)	48.7%	47.0%	TBD

[1] The Energy-from-Waste Facility was shut down for 5 months during FY 2017 and 6 months during FY 2018, impacting alternative energy generation

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 of 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.

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.

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 2020 was 2, down from 10 in calendar year 2019, as reported by Metropolitan Washington Council of Governments (MWCOG) and attributed in part to COVID-19 related travel restrictions. 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 15 miles of streams have been restored countywide since July 1, 2009.

Since 2004, a stratified random selection procedure has been used to identify monitoring sites used 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 seventeen 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 2020, the SQI rose slightly from the previous year (2.4) to 2.6.

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. Similarly, tree cover is projected to remain at approximately 54 percent in FY 2020 and beyond.

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 2020, the equivalent number of homes powered by alternatively generated electrical energy was 64,000 homes, according to Covanta Fairfax. When comparing with prior years, it should be noted that the EfW was shutdown with no electric generation from February 2017 through December 2017 due to a catastrophic fire that occurred in February 2017. EfW operation resumed in January 2018, so FY 2017 reported electric generation represents seven months of operation and FY 2018 reported electric generation represents six months of operation. 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 2019, that use was the equivalent of 450,000 therms of natural gas.

Solid waste management is a key environmental responsibility of Fairfax County. Fairfax County manages trash and **recycling** according to a solid waste hierarchy that prefers reduction, reuse and recycling over incineration 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 May 2015. 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. 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. 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 2020 will be included in the FY 2022 Adopted Budget document. In 2019, 47 percent of municipal solid waste was recycled, a lower percentage than previous years. The decline in recycling is primarily due to reduced export markets and increased rejection of lower grade commodities. SWMP is taking steps to reduce contamination and reduce rejections of recyclable commodities. Glass containers and jars are no longer accepted in curbside collections as of October 1, 2019. Glass is now collected for recycling at 21 sites throughout the county and crushed at the County's glass processing plant for re-use in a variety of applications. More information on changes to glass collection and recycling can be found at https://www.fairfaxcounty.gov/news2/glass-containers-no-longer-required-in-curbside-recycling- program/.

Creating a Culture of Engagement

Individuals enhance community life by participating in and supporting civic groups, discussion groups, public-private partnerships, and other activities that seek to understand and address community needs and opportunities. As a result, residents feel that they can make a difference and work in partnership with others to understand and address pressing public issues.

Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual
Volunteerism for Public Health and Community Improvement (Medical Reserve Corps and Volunteer Fairfax)	14,139	15,472	15,191
Volunteer hours leveraged by the Consolidated Community Funding Pool	365,279	440,902	377,750
Total Volunteer Hours Reported in the Volunteer Management System (VMS)	1,658,255	1,839,685	930,125
Residents completing educational programs about local government (includes Citizens Police Academy and Fairfax County Youth Leadership Program)	151	156	30
Percent of registered voters who voted in general and special elections	56.0%	65.8%	44.3%
Percent of Park Authority, Fairfax County Public Schools, and Community and Recreation Services athletic fields adopted by community groups[1]	29.2%	13.8%	14.4%

[1] In FY 2017 and in FY 2018, the share of athletic fields adopted by community groups included fields adopted by the Fairfax County Public Schools Friends of Fields and Gyms. This program was discontinued for FY 2019 and fields previously supported through this program are no longer included for FY 2019.

Volunteerism provides a measure of community engagement and is strongly evident across a wide range of volunteer activities, including Public Health and Community Improvement in the Medical Reserve Corps (MRC) and Volunteer Fairfax, volunteer programs in the Police Department, Fire and Rescue and Sheriff's Office, the Citizen Emergency Response Team (CERT) with the Office of Emergency Management, Meals on Wheels, the Volunteer Income Tax Assistance (VITA) program, support for victims of domestic and sexual violence, mentoring, tutoring and parent education classes, advocacy for residents of assisted living and nursing facilities, teaching at community centers, parks, and libraries, and efforts to protect and enhance natural resources. Fairfax County benefits greatly from citizens who are knowledgeable about and actively involved in community programs and initiatives.

Nationally, **the Medical Reserve Corps (MRC)** consists of approximately 195,000 volunteers organized into 784 individual units, whose purpose is to build strong, healthy, and prepared communities. At the local level, 1,312 active medical and non-medical volunteers serve in the Fairfax MRC. Volunteers participate in trainings, exercises, and emergency response operations to augment local resources that serve Fairfax residents prior to, during, and after a public health emergency. Active MRC volunteers also support the daily operations of the Health Department. To be classified as an "active" MRC volunteer, individuals must complete three mandatory trainings (total time commitment is about 10 hours) – MRC orientation, Introduction to the National Incident Management System (NIMS), and Introduction to the Incident Command System (ICS) in their first year with the program. In addition, they must complete a background check and participate in at least one activity in subsequent years to maintain "active" status.

During FY 2020, there were 17 training and exercise opportunities provided to Fairfax MRC volunteers for a total of 5,184 training hours. Training opportunities included Adult Mental Health Training, Introduction to American Sign Language, Deafness and Hearing Loss Challenges, BLS for Healthcare Providers Training, Vector Borne Illnesses Training, Pediatric Disaster Response and Emergency Preparedness, Infection Prevention Ambassador Training, Dementia Training, Psychological First Aid, COVID-19 Orientation, and COVID-19 Specimen Collection Training for MRC. Volunteers served in two large scale exercises, Capital Fortitude and Cardinal Resolve. As part of the statewide exercise Cardinal Resolve, the Fairfax High School POD was almost entirely managed and staffed by MRC volunteers. The 143 hours of contribution in this exercise included roles such as vaccinators, logistics assistants, unit leaders, greeters, flow controllers and language interpreters. A total of 160 doses of flu were administered to the public attending the Fall Festival event in City of Fairfax. Fairfax MRC volunteers have also served in a variety of Health Department support functions: 34 volunteers dedicated 428 hours supporting Fairfax County Public Schools by conducting vision and hearing screenings at various schools across the county; 12 volunteers provided more than 300 hours in administrative support for the FCHD District Offices; 8 medical volunteers provided 158 hours in support of the immunization efforts at the District Offices; 9 medical volunteers contributed 80 hours during regional deployments in support of our federal partners by staffing first aid tents for the 4th of July Celebration in DC; volunteers provided medical and non-medical support to children during the FREE Physicals Clinic by assisting with language interpretation, greeting, flow control and physicals; MRC volunteers staffed the call center in response to the 2020 measles outbreak and provided 375 hours in support of the COVID-19 Call Center.

Since the beginning of the COVID-19 public health crisis, more than 1,000 volunteers have signed up to join the program (with over 500 successfully onboarded). MRC volunteers have been critical in supporting COVID-19 activities in the county by staffing community testing sites (as COVID-19 testers, logistics assistants and language interpreters), community outreach (distribution of flyers, interpreters, assisting community members with registration, etc.), and managing medical supplies donations. MRC volunteers have also done an outstanding job in providing logistical support with over 250 hours to inventory the county Health Department's cache of existing and incoming PPE and critical supplies at the Fairfax County Logistics Center. They have also assembled thousands of monitoring kits and Healthy at Home Kits for community members in quarantine. Volunteers even assisted with Election Day on June 23 as Infection Prevention Specialists.

The Fairfax Medical Reserve Corps program has also been nominated and won a recognition award from the national Medical Reserve Corps program for Outstanding Housing Organization. The award is in recognition of the Health Department's support of the MRC mission, and the integral role that volunteerism plays in the department's daily and emergency operations.

During FY 2020, Fairfax MRC volunteers contributed 4,817 deployment hours for a total value of $129,000. Immediate efforts for FY 2021 include continuing to integrate MRC volunteers in COVID-19 response operations, in particular the ongoing mass vaccination campaign. Future efforts will also focus on enhancing volunteer skills and capabilities by increasing the number of volunteers that have completed the required training, providing more emergency preparedness and response-related opportunities as well as routine public health and outreach activities to engage and retain volunteers, and diversifying the program to better represent the Fairfax communities. The Fairfax MRC will continue to engage volunteers with training and exercise opportunities to better prepare them to support the Fairfax County Health Department in responding to public health emergencies and other natural and man-made emergencies.

Volunteer Fairfax is a private, nonprofit corporation created in 1974 to promote volunteerism and mobilize people and other resources to meet regional community needs. Through a network of over 650 nonprofit agencies, Volunteer Fairfax connects individuals, youth, seniors, families, and corporations to volunteer opportunities, honors volunteers for their hard work and accomplishments, and educates the nonprofit sector on best practices in volunteer and nonprofit management. Volunteer Fairfax tracks the types and degrees of need in Fairfax County communities in order to best serve the population; current work focuses heavily COVID-19 relief and recovery. Other areas of focus include food security, affordable housing counseling, aging in place for seniors, mental health, support for persons with disabilities, educational equity, and One Fairfax.

To make volunteering easy and accessible for all who wish to serve, Volunteer Fairfax uses an easy-to-use online database that provides immediate information and referral to individuals, civic groups, and corporations. People of all ages can access between 250 and 400 active volunteer opportunities by searching by mission type and geographic location as well as requested skills. They also offer board member matching through this system.

Volunteer Fairfax is also active in disaster preparedness and response. In Fairfax County's Emergency Operation Plan they are responsible for the Volunteer and Donation Management Annexes, coordinating spontaneous volunteers in a disaster situation. Over the past five years they have worked to make Fairfax County a more resilient community. During the COVID-19 pandemic Volunteer Fairfax has helped to support community needs by standing up a Donation Warehouse collecting 65,000 handmade masks from the community and over 250,000 manufactured masks through its partnership with Northern Virginia VOAD (Volunteer Organizations Active in Disaster). These have been distributed in collaboration with FX CO Neighborhood and Community Services to community-based organizations and faith communities to help protect vulnerable populations in our community, along with cleaning supplies to support the reopening of childcare centers, food to meet the needs of organizations supporting those experiencing hunger. Volunteer Fairfax also has queried organizations supporting community needs throughout the pandemic to promote and recruit volunteers and donations to support these needs via a dedicated webpage and promotion throughout our community via a multi-pronged communication strategy. Volunteer Fairfax helps to build capacity within the sector by offering monthly virtual workshops and roundtables to bring volunteer coordinators together to discuss and share best practices as the landscape of engaging volunteers and meeting needs has changed. Volunteer Fairfax is one of 250 local volunteer centers affiliated with the national Points of Light.

Through its programs and services, Volunteer Fairfax referred or connected 13,879 individuals in FY2020, which equates to 41,302 volunteer hours contributed to Fairfax County. Consistent with regional and national trends, Volunteer Fairfax and its counterpart agencies experienced a reduction in the number of volunteers mobilized, due to the health advisories and restrictions in place during the COVID-19 pandemic. This number would have been much less if not for the Volunteer Fairfax team developing innovative virtual and distanced volunteer opportunities. During the spring 2020 annual Volunteer Service Awards, which was moved to an online platform due to COVID-19, Volunteer Fairfax recognized 162 volunteers who gave outstanding service to the county.

Volunteerism not only reflects a broad-based level of engagement with diverse organizations and residents throughout Fairfax County, but also greatly benefits County residents through the receipt of expertise and assistance at minimal cost to the County. As indicated by the number of volunteer hours garnered by the Consolidated Community Funding Pool (CCFP), there is a strong nucleus and core of invested volunteers who participate in vital community programs, and they make a difference in the community. The current COVID-19 public health crisis resulted in a 14 percent decrease in the number of volunteer hours over the previous fiscal year due to social distancing guidelines mandated by the Centers for Disease Control. As community-based organizations pivoted services to online platforms, the need for volunteer participants contributing hours at physical locations diminished in keeping with the health and safety measures for both clients and volunteers.

Fairfax County has a Volunteer Management System (VMS) – accessible at volunteer.fairfaxcounty.gov - that provides a single, searchable database of volunteer opportunities with County agencies. Volunteers complete a single application form for all agencies and answers 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% of volunteers feel more connected to their community and 95% feel they made a difference and would recommend volunteers to others.

In FY 2020 **volunteers recorded 930,125 hours of service** which is a value of $26,471,371 to the county based on data captured in VMS. In mid-March 2020 all county volunteer programs ceased operations while the county began to address the pandemic resulting in a significant decline in volunteer service. Early on, the county utilized VMS to get information out to volunteers on ways to help reduce spread. Then VMS was utilized to recruit volunteers who speak a variety of languages to help with translation of information and outreach to various communities in the county. Once protocols were set up, volunteers helped to deliver groceries and pharmacy needs to seniors who were homebound. Several volunteer programs have been able to move to virtual services – mentoring, tutoring, social visiting and program presentations over zoom as well as reestablishment of outdoor volunteer activities while following social distancing protocols.

In addition to its many volunteer opportunities, Fairfax County has designed several programs to educate citizens about local government. The **Community Police Academy (CPA)** 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 2020, 30 residents completed a CPA course. Due to the COVID-19 pandemic, Police Leaders of Tomorrow was canceled and only one adult academy was held.

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 8th 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 moved to a virtual setting and summer internships were not provided to the students in 2020. The Program has continued virtually; however, Internships in the future will be dependent on health conditions.

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 2019 General Election** for state and local offices (FY 2020) was 44.3 percent; the decrease in voter turnout is typical for state and local offices compared to the preceding federal election. The County's 44.3 percent turnout represents 279,252 citizens who voted at the polls on Election Day or cast absentee ballots.

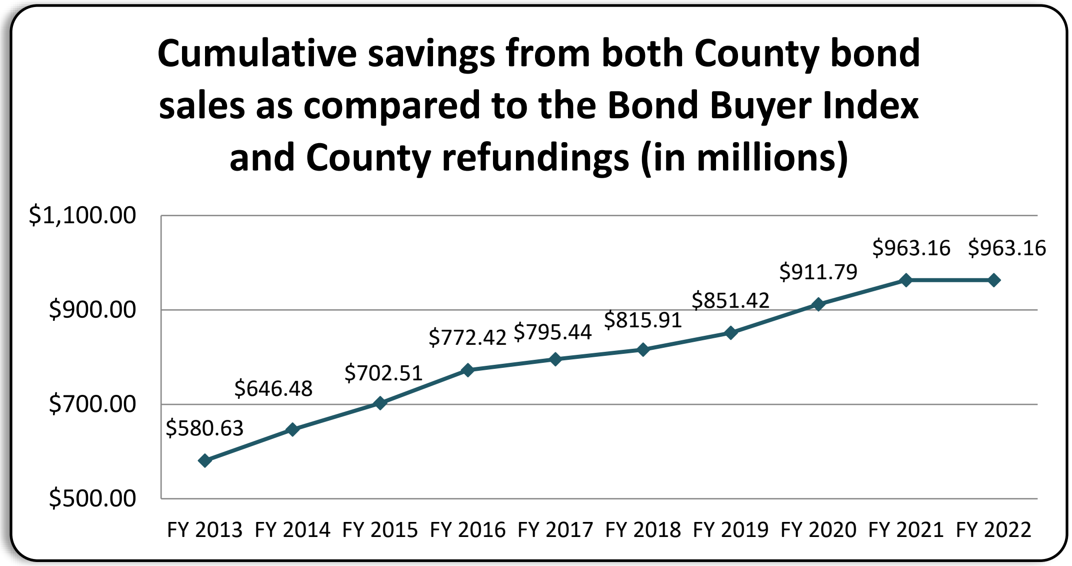
Another aspect of an engaged community is the extent to which residents take advantage of opportunities to improve their physical surroundings and to maintain the facilities they use. Community groups have adopted 14.4 percent of athletic fields. In FY 2017 and in FY 2018, **the share of athletic fields adopted by community groups** included fields adopted by the Fairfax County Public Schools Friends of Fields and Gyms. This program was discontinued for FY 2019 and fields previously supported through this program are no longer included for FY 2019. 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.

Exercising Corporate Stewardship

Fairfax County government is accessible, responsible, and accountable. As a result, actions are responsive, providing superior customer service and reflecting sound management of County resources and assets. Estimates for FY 2020 and for FY 2021 are provided for this element to allow comparison with prior years and show trends.

Key County Indicators	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Average tax collection rate for Real Estate Taxes, Personal Property Taxes and Business, Professional, and Occupational License Taxes	99.71%	99.68%	99.57%	99.46%	99.30%
County direct expenditures per capita	$1,292	$1,338	$1,381	$1,385	$1,386
Percent of household income spent on residential Real Estate Tax	5.01%	5.03%	5.07%	5.19%	5.18%
County (merit regular) positions per 1,000 citizens	10.97	10.98	11.27	11.32	11.35
Number of consecutive years receipt of highest possible bond rating from major rating agencies (Aaa/AAA/AAA)	40	41	42	43	44
Cumulative savings from both County bond sales as compared to the Bond Buyer Index and County refundings (in millions)	$815.91	$851.42	$911.79	$963.16	$963.16
Number of consecutive years receipt of unqualified audit	37	38	39	40	41

The Corporate Stewardship Vision Element is intended to demonstrate the level of effort and success that the County has in responsibly and effectively managing the public resources allocated to it. 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"**). Despite the challenges presented by the COVID-19 pandemic, the Department of Finance was able to complete the Comprehensive Annual Financial Report (CAFR) in a timely manner while working remotely and coordinating electronic submission of work with other agencies with the external auditors. The FY 2020 CAFR received an unmodified opinion from the County's audit firm.



The Board of Supervisors adopted *Ten Principles of Sound Financial Management* on October 22, 1975, to ensure prudent and responsible allocation of County resources. These principles, which are reviewed, revised and updated as needed to keep County policy and practice current, have resulted in the County receiving and maintaining a Aaa bond rating from Moody's Investors Service since 1975, AAA from Standard and Poor's Corporation since 1978 and AAA from Fitch Investors Services since 1997. Maintenance of the highest rating from the major rating agencies has resulted in significant flexibility for the County in managing financial resources generating **cumulative savings from County bond sales and refundings** of $963.16 million since 1978. This savings was achieved as a result of the strength of County credit compared to other highly rated jurisdictions on both new money bond sales and refundings of existing debt at lower interest rates. This means that the interest costs that need to be funded by County revenues are significantly lower than they would have been if the County was not so highly regarded in financial circles as having a thoughtful and well implemented set of fiscal policies.

Recent recognitions of sound County management include continuing annual recognition by the Government Finance Officers Association (GFOA) for excellence in financial reporting and budgeting, and receipt of the International City/County Management Association (ICMA) 2020 Certificate of Excellence for the County's use of performance data from 15 different government service areas (such as police, fire and rescue, libraries, etc.) to achieve improved planning and decision-making, training, and accountability. Only 25 jurisdictions participating in ICMA's Center for Performance Measurement earned this prestigious award in 2020.

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 11.35 in FY 2022. 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 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 $1,386 in FY 2022 is represent a slight decrease from FY 2021. Recent budgets have accommodated operating adjustments for new facilities, critical infrastructure requirements, population growth and workload increases with modest expenditure increases by enduring significant budget reductions in recognition of the delicate balance between providing an appropriate level of services to residents while minimizing the financial impact to taxpayers. 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 2022 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 essentially unchanged from FY 2021, with growth in household income keeping pace with the typical Real Estate tax bill. 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 2022, real property taxes represent **67.7** percent of total General Fund revenues.

Ignite: 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 Ignite goals, which include:

Ignite 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. Due to the COVID-19 pandemic and the related closing of schools in March 2020, FCPS has focused on the need to switch to a distance learning paradigm.

Fairfax County PUBLIC SCHOOLS
ENGAGE • INSPIRE • THRIVE

FCPS Overview

- **In FY 2021, FCPS' total approved membership is 189,837; nation's 11th largest school district.**
- **199 schools and centers.**
- **Full-day kindergarten at all elementary schools.**
- **Needs-based staffing at all schools.**
- **Over 89% of FCPS graduates plan to continue to post-secondary education.**
- **In 2020, Thomas Jefferson High School of Science and Technology was ranked by *U.S. News and World Report* as the Best High School and also #3 for the best STEM school in the nation.**

FCPS is Efficient
FCPS ranks 5th when compared to other local districts in average cost per pupil (FY 2021 WABE Guide).

FCPS students scored an average of 1211 on the SAT, exceeding both the state and national average for 2019-2020 school year:

FCPS	1211
VA	1116
Nation	1051

General Fund
Statement

COUNTY OF FAIRFAX
FARE FAC
1742
VIRGINIA

FY 2022

Advertised Budget Plan

FY 2022 ADVERTISED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July-January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	$268,482,803	$184,890,694	$261,077,410	$4,515,569	$0	$450,483,673	$182,576,859	($267,906,814)	(59.47%)
Revenue [1]									
Real Property Taxes	$2,898,128,734	$3,002,075,466	($2,671,629)	$0	$0	$2,999,403,837	$3,047,959,917	$48,556,080	1.62%
Personal Property Taxes [2]	441,668,485	428,024,388	(8,094,821)	0	0	419,929,567	431,663,348	11,733,781	2.79%
General Other Local Taxes	535,816,255	489,100,905	0	16,174,004	0	505,274,909	519,984,902	14,709,993	2.91%
Permit, Fees & Regulatory Licenses	54,002,649	49,642,908	0	0	0	49,642,908	49,642,908	0	0.00%
Fines & Forfeitures	10,001,169	11,795,664	0	(3,861,146)	0	7,934,518	8,727,970	793,452	10.00%
Revenue from Use of Money & Property	66,201,313	24,257,799	0	0	0	24,257,799	14,973,158	(9,284,641)	(38.27%)
Charges for Services	70,109,331	83,119,246	0	(26,592,579)	0	56,526,667	57,104,738	578,071	1.02%
Revenue from the Commonwealth [2]	308,774,709	312,712,922	250,649	0	0	312,963,571	312,963,571	0	0.00%
Revenue from the Federal Government	246,969,447	40,235,797	643,450	0	0	40,879,247	40,879,247	0	0.00%
Recovered Costs/Other Revenue	15,486,984	16,234,444	0	(707,500)	0	15,526,944	15,526,944	0	0.00%
Total Revenue	**$4,647,159,076**	**$4,457,199,539**	**($9,872,351)**	**($14,987,221)**	**$0**	**$4,432,339,967**	**$4,499,426,703**	**$67,086,736**	**1.51%**
Transfers In									
Fund 40030 Cable Communications	$2,785,414	$2,411,781	$0	$0	$0	$2,411,781	$2,704,481	$292,700	12.14%
Fund 40080 Integrated Pest Management	141,000	141,000	0	0	0	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	0	0	1,125,000	1,125,000	0	0.00%
Fund 40130 Leaf Collection	54,000	54,000	0	0	0	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	0	0	494,000	494,000	0	0.00%
Fund 40150 Refuse Disposal	626,000	626,000	0	0	0	626,000	626,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	0	0	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	0	0	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	820,000	820,000	0	0	0	820,000	820,000	0	0.00%
Total Transfers In	**$9,081,414**	**$8,707,781**	**$0**	**$0**	**$0**	**$8,707,781**	**$9,000,481**	**$292,700**	**3.36%**
Total Available	$4,924,723,293	$4,650,798,014	$251,205,059	($10,471,652)	$0	$4,891,531,421	$4,691,004,043	($200,527,378)	(4.10%)
Direct Expenditures [1]									
Personnel Services	$869,821,333	$907,917,682	$2,122,301	($400,000)	($300,004)	$909,339,979	$916,604,106	$7,264,127	0.80%
Operating Expenses	383,281,086	355,528,865	193,150,282	(9,533,180)	(3,745,750)	535,400,217	352,597,746	(182,802,471)	(34.14%)
Recovered Costs	(33,946,503)	(34,995,105)	0	0	(1,731,520)	(36,726,625)	(35,235,529)	1,491,096	(4.06%)
Capital Equipment	3,743,134	200,000	1,348,759	0	5,777,274	7,326,033	581,600	(6,744,433)	(92.06%)
Fringe Benefits	391,643,204	399,978,711	834,680	0	0	400,813,391	404,378,701	3,565,310	0.89%
Total Direct Expenditures	**$1,614,542,254**	**$1,628,630,153**	**$197,456,022**	**($9,933,180)**	**$0**	**$1,816,152,995**	**$1,638,926,624**	**($177,226,371)**	**(9.76%)**
Transfers Out									
Fund S10000 School Operating [3]	$2,136,016,697	$2,143,322,211	$0	$0	$0	$2,143,322,211	$2,157,451,821	$14,129,610	0.66%
Fund S31000 School Construction	13,100,000	13,100,000	0	0	0	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization [4]	3,662,158	0	4,224,448	(269,236)	0	3,955,212	0	(3,955,212)	(100.00%)
Fund 10015 Economic Opportunity Reserve [5]	34,215,003	8,263,008	5,840,970	(53,847)	0	14,050,131	0	(14,050,131)	(100.00%)
Fund 10020 Community Funding Pool	11,828,596	12,283,724	0	0	0	12,283,724	12,283,724	0	0.00%
Fund 10030 Contributory Fund	14,618,937	14,506,749	625,000	0	0	15,131,749	14,492,449	(639,300)	(4.22%)
Fund 10040 Information Technology	4,190,000	0	10,000,000	0	0	10,000,000	0	(10,000,000)	(100.00%)
Fund 20000 County Debt Service	131,759,616	131,040,472	0	0	0	131,040,472	131,317,132	276,660	0.21%
Fund 20001 School Debt Service	197,982,182	198,182,333	0	0	0	198,182,333	197,118,522	(1,063,811)	(0.54%)
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	0	0	43,950,424	43,950,424	0	0.00%
Fund 30010 General Construction and Contributions	24,246,720	16,456,430	5,602,759	0	0	22,059,189	16,579,278	(5,479,911)	(24.84%)

FY 2022 ADVERTISED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July-January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Fund 30015 Environmental and Energy Program	0	916,615	7,050,000	0	0	7,966,615	1,298,767	(6,667,848)	(83.70%)
Fund 30020 Infrastructure Replacement and Upgrades	11,251,187	0	12,315,375	0	0	12,315,375	0	(12,315,375)	(100.00%)
Fund 30030 Library Construction	1,530,000	0	0	0	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	1,791,125	700,000	2,318,555	0	0	3,018,555	800,000	(2,218,555)	(73.50%)
Fund 30070 Public Safety Construction	300,000	0	0	0	0	0	0	0	-
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	0	0	40,633,472	40,633,472	0	0.00%
Fund 40040 Community Services Board	146,575,985	147,554,569	0	0	0	147,554,569	147,583,964	29,395	0.02%
Fund 40045 Early Childhood Birth to 5	0	32,564,400	0	0	0	32,564,400	32,564,400	0	0.00%
Fund 40330 Elderly Housing Programs	1,885,995	1,885,995	0	0	0	1,885,995	1,885,995	0	0.00%
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	0	0	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	21,728,320	24,291,320	0	0	0	24,291,320	24,291,320	0	0.00%
Fund 60020 Document Services Division	3,941,831	3,941,831	0	0	0	3,941,831	3,941,831	0	0.00%
Fund 60030 Technology Infrastructure Services	4,824,696	0	0	0	0	0	0	0	-
Fund 73030 OPEB Trust	4,490,000	4,490,000	0	0	0	4,490,000	5,000,000	510,000	11.36%
Fund 80000 Park Revenue	0	0	1,706,529	0	0	1,706,529	0	(1,706,529)	(100.00%)
Fund 83000 Alcohol Safety Action Program	741,768	774,807	150,000	0	0	924,807	774,807	(150,000)	(16.22%)
Total Transfers Out	**$2,859,697,366**	**$2,843,291,014**	**$49,833,636**	**($323,083)**	**$0**	**$2,892,801,567**	**$2,849,500,560**	**($43,301,007)**	**(1.50%)**
Total Disbursements	**$4,474,239,620**	**$4,471,921,167**	**$247,289,658**	**($10,256,263)**	**$0**	**$4,708,954,562**	**$4,488,427,184**	**($220,527,378)**	**(4.68%)**
Total Ending Balance	**$450,483,673**	**$178,876,847**	**$3,915,401**	**($215,389)**	**$0**	**$182,576,859**	**$202,576,859**	**$20,000,000**	**10.95%**
Less:									
Managed Reserve [6]	$184,890,694	$178,876,847	$3,915,401	($215,389)		$182,576,859	$182,576,859	$0	0.00%
Economic Recovery Reserve [7]							20,000,000	20,000,000	-
CARES Coronavirus Relief Fund Balance [1,8]	144,533,078							0	-
FY 2020 Audit Adjustments [1]	4,773,025							0	-
Total Available	**$116,286,876**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**-**

[1] In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2020 revenues are increased $981,080.56 and FY 2020 expenditures are decreased $3,534,488.39 to reflect audit adjustments as will be included in the FY 2020 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2021 Revised Budget Plan Beginning Balance reflects a net increase of $4,515,569. This balance reflects $4,773,025 in the General Fund, partially offset by a reduction of $257,456 in the CARES Coronavirus Relief Fund balance. Details of the FY 2020 audit adjustments were included in the FY 2021 Mid-Year package. This one-time funding was utilized as part of the FY 2021 Mid-Year Review.

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

[3] The proposed County General Fund transfer for school operations in FY 2022 totals $2,157,451,821, an increase of $14,129,610, or 0.7 percent, over the FY 2021 Adopted Budget Plan. The Fairfax County Public Schools Superintendent's Proposed Budget reflected a General Fund Transfer increase of $42,685,629, or 2.0 percent, over the FY 2021 Adopted Budget Plan. In their action on the Superintendent's Proposed Budget on February 18, 2021, the School Board revised the General Fund transfer request to $2,247,724,023, an increase of $104,401,812, or 4.9 percent, over the FY 2021 Adopted Budget Plan.

[4] Target funding for the Revenue Stabilization Fund is 5.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Revenue Stabilization Reserve is $228.22 million, or 5.08 percent of total General Fund disbursements.

[5] Target funding for the Economic Opportunity Reserve is 1.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Economic Opportunity Reserve Reserve is $45.79 million, or 1.02 percent of total General Fund disbursements.

[6] Target funding for the Managed Reserve is 4.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Managed Reserve is $182.58 million, or 4.07 percent of total General Fund disbursements.

[7] As part of the FY 2022 Advertised Budget Plan, an amount of $20,000,000 is set aside in a reserve to support County or Schools priorities including programs focused on the County's economic recovery from the pandemic.

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

FY 2022 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July - January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services									
01 Board of Supervisors	$5,257,404	$5,517,094	$0	$0	$0	$5,517,094	$5,517,094	$0	0.00%
02 Office of the County Executive	5,385,657	5,817,714	1,336,708	0	0	7,154,422	6,387,771	(766,651)	(10.72%)
03 Department of Clerk Services	1,674,789	1,817,896	11,959	0	0	1,829,855	1,817,896	(11,959)	(0.65%)
06 Department of Finance	8,586,612	9,148,571	34,138	0	0	9,182,709	9,148,571	(34,138)	(0.37%)
11 Department of Human Resources	8,126,034	8,164,738	101,527	0	0	8,266,265	8,689,208	422,943	5.12%
12 Department of Procurement and Material Management	7,471,469	7,568,849	822,967	0	0	8,391,816	7,568,849	(822,967)	(9.81%)
13 Office of Public Affairs	1,753,334	1,790,052	6,033	0	0	1,796,085	1,790,052	(6,033)	(0.34%)
15 Office of Elections	5,214,923	4,993,525	2,040,264	0	0	7,033,789	5,139,708	(1,894,081)	(26.93%)
17 Office of the County Attorney	8,095,433	8,105,981	559,499	0	0	8,665,480	8,230,070	(435,410)	(5.02%)
20 Department of Management and Budget	5,742,294	5,516,999	28,551	0	0	5,545,550	5,516,999	(28,551)	(0.51%)
37 Office of the Financial and Program Auditor	308,204	413,868	0	0	0	413,868	413,868	0	0.00%
41 Civil Service Commission	407,371	468,731	0	0	0	468,731	468,731	0	0.00%
42 Office of the Independent Police Auditor	358,728	328,198	66,988	0	0	395,186	328,198	(66,988)	(16.95%)
57 Department of Tax Administration	26,123,704	27,826,856	111,510	0	0	27,938,366	27,934,542	(3,824)	(0.01%)
70 Department of Information Technology	36,872,879	37,498,446	547,769	0	0	38,046,215	37,877,896	(168,319)	(0.44%)
Total Legislative-Executive Functions / Central Services	**$121,378,835**	**$124,977,518**	**$5,667,913**	**$0**	**$0**	**$130,645,431**	**$126,829,453**	**($3,815,978)**	**(2.92%)**
Judicial Administration									
80 Circuit Court and Records	$12,167,804	$12,482,661	$158,762	$0	$0	$12,641,423	$12,682,661	$41,238	0.33%
82 Office of the Commonwealth's Attorney	4,279,499	5,049,457	1,228,974	0	0	6,278,431	7,960,548	1,682,117	26.79%
85 General District Court	4,092,528	4,385,501	133,420	0	0	4,518,921	4,603,902	84,981	1.88%
91 Office of the Sheriff	21,561,488	20,633,109	197,717	0	(268,878)	20,561,948	20,633,109	71,161	0.35%
Total Judicial Administration	**$42,101,319**	**$42,550,728**	**$1,718,873**	**$0**	**($268,878)**	**$44,000,723**	**$45,880,220**	**$1,879,497**	**4.27%**
Public Safety									
04 Department of Cable and Consumer Services	$756,233	$760,719	$508	$0	$0	$761,227	$760,719	($508)	(0.07%)
31 Land Development Services	13,576,474	13,662,545	204,224	0	0	13,866,769	13,662,545	(204,224)	(1.47%)
81 Juvenile and Domestic Relations District Court	24,197,355	25,825,193	108,444	0	0	25,933,637	25,675,193	(258,444)	(1.00%)
90 Police Department	207,954,567	214,788,028	5,576,952	0	0	220,364,980	219,011,524	(1,353,456)	(0.61%)
91 Office of the Sheriff	47,999,577	52,193,261	1,226,611	0	268,878	53,688,750	51,010,040	(2,678,710)	(4.99%)
92 Fire and Rescue Department	209,655,844	218,989,964	4,654,205	0	0	223,644,169	217,768,447	(5,875,722)	(2.63%)
93 Office of Emergency Management	2,012,638	1,947,864	690,359	0	0	2,638,223	2,188,137	(450,086)	(17.06%)
96 Department of Animal Sheltering	2,470,809	2,749,929	24,421	0	0	2,774,350	2,749,929	(24,421)	(0.88%)
97 Department of Code Compliance	4,026,566	4,791,825	0	0	0	4,791,825	4,791,825	0	0.00%
Total Public Safety	**$512,650,063**	**$535,709,328**	**$12,485,724**	**$0**	**$268,878**	**$548,463,930**	**$537,618,359**	**($10,845,571)**	**(1.98%)**
Public Works									
08 Facilities Management Department	$56,525,057	$59,385,623	$4,074,230	$0	$0	$63,459,853	$61,307,126	($2,152,727)	(3.39%)
25 Business Planning and Support	885,706	1,009,322	20,141	0	0	1,029,463	1,009,322	(20,141)	(1.96%)
26 Office of Capital Facilities	14,218,846	15,345,436	257,697	0	0	15,603,133	15,499,359	(103,774)	(0.67%)
87 Unclassified Administrative Expenses	2,103,222	3,948,694	200,767	0	0	4,149,461	3,948,694	(200,767)	(4.84%)
Total Public Works	**$73,732,831**	**$79,689,075**	**$4,552,835**	**$0**	**$0**	**$84,241,910**	**$81,764,501**	**($2,477,409)**	**(2.94%)**

FY 2022 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July - January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare									
67 Department of Family Services	$137,732,786	$147,721,168	$1,738,719	$0	$0	$149,459,887	$147,009,858	($2,450,029)	(1.64%)
71 Health Department	56,422,774	67,715,072	2,725,760	0	0	70,440,832	72,103,462	1,662,630	2.36%
73 Office to Prevent and End Homelessness [1]	14,897,139	0	0	0	0	0	0	0	--
77 Office of Strategy Management for Health and Human Services	2,845,744	3,369,767	78,998	0	0	3,448,765	3,369,767	(78,998)	(2.29%)
79 Department of Neighborhood and Community Services	95,272,108	83,218,369	3,385,089	(2,300,000)	0	84,303,458	85,793,538	1,490,080	1.77%
Total Health and Welfare	**$307,170,551**	**$302,024,376**	**$7,928,566**	**($2,300,000)**	**$0**	**$307,652,942**	**$308,276,625**	**$623,683**	**0.20%**
Parks and Libraries									
51 Fairfax County Park Authority	$24,886,243	$27,452,530	$386,987	$0	$0	$27,839,517	$27,537,743	($301,774)	(1.08%)
52 Fairfax County Public Library	29,378,910	30,294,136	222,390	0	0	30,516,526	30,345,148	(171,378)	(0.56%)
Total Parks and Libraries	**$54,265,153**	**$57,746,666**	**$609,377**	**$0**	**$0**	**$58,356,043**	**$57,882,891**	**($473,152)**	**(0.81%)**
Community Development									
16 Economic Development Authority	$7,814,818	$8,841,483	$0	$0	$0	$8,841,483	$8,841,483	$0	0.00%
30 Department of Economic Initiatives	1,076,809	1,216,480	84,000	0	0	1,300,480	1,397,253	96,773	7.44%
31 Land Development Services	15,159,494	15,101,040	154,831	0	0	15,255,871	15,101,040	(154,831)	(1.01%)
35 Department of Planning and Development	13,028,570	13,733,875	1,339,354	0	0	15,073,229	13,599,268	(1,473,961)	(9.78%)
38 Department of Housing and Community Development [1]	7,323,550	24,830,358	729,417	1,698,609	0	27,258,384	25,175,052	(2,083,332)	(7.64%)
39 Office of Human Rights and Equity Programs	1,467,616	1,859,931	48,631	0	0	1,908,562	1,859,931	(48,631)	(2.55%)
40 Department of Transportation	8,675,578	8,944,137	726,118	0	0	9,670,255	8,983,997	(686,258)	(7.10%)
Total Community Development	**$54,546,435**	**$74,527,304**	**$3,082,351**	**$1,698,609**	**$0**	**$79,308,264**	**$74,958,024**	**($4,350,240)**	**(5.49%)**
Nondepartmental									
87 Unclassified Administrative Expenses	$55,702,407	$10,038,597	$160,559,107	($9,331,789)	$0	$161,265,915	$0	($161,265,915)	(100.00%)
89 Employee Benefits	392,994,660	401,366,561	851,276	0	0	402,217,837	405,716,551	3,498,714	0.87%
Total Nondepartmental	**$448,697,067**	**$411,405,158**	**$161,410,383**	**($9,331,789)**	**$0**	**$563,483,752**	**$405,716,551**	**($157,767,201)**	**(28.00%)**
Total General Fund Direct Expenditures	**$1,614,542,254**	**$1,628,630,153**	**$197,456,022**	**($9,933,180)**	**$0**	**$1,816,152,995**	**$1,638,926,624**	**($177,226,371)**	**(9.76%)**

[1] As part of the FY 2021 Adopted Budget Plan, Agency 73, Office to Prevent and End Homelessness, was consolidated with Agency 38, Department of Housing and Community Development.

General Fund Revenue Overview

COUNTY OF FAIRFAX
FARE FAC
1742
VIRGINIA

FY 2022

Advertised Budget Plan

Summary of General Fund Revenue and Transfers In

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan[1]	FY 2022 Advertised Budget Plan	Change from Revised Increase/ (Decrease)	% Change
Real Estate Taxes - Current and Delinquent	$2,898,128,734	$3,002,075,466	$2,999,403,837	$3,047,959,917	$48,556,080	1.6%
Personal Property Taxes - Current and Delinquent[2]	652,982,430	639,338,332	631,243,511	642,977,292	11,733,781	1.9%
Other Local Taxes	535,816,255	489,100,905	505,274,909	519,984,902	14,709,993	2.9%
Permits, Fees and Regulatory Licenses	54,002,649	49,642,908	49,642,908	49,642,908	0	0.0%
Fines and Forfeitures	10,001,169	11,795,664	7,934,518	8,727,970	793,452	10.0%
Revenue from Use of Money/Property	66,201,313	24,257,799	24,257,799	14,973,158	(9,284,641)	(38.3%)
Charges for Services	70,109,331	83,119,246	56,526,667	57,104,738	578,071	1.0%
Revenue from the Commonwealth and Federal Government[2]	344,430,212	141,634,775	142,528,874	142,528,874	0	0.0%
Recovered Costs / Other Revenue	15,486,983	16,234,444	15,526,944	15,526,944	0	0.0%
Total Revenue	**$4,647,159,076**	**$4,457,199,539**	**$4,432,339,967**	**$4,499,426,703**	**67,086,736**	1.5%
Transfers In	9,081,414	8,707,781	8,707,781	9,000,481	292,700	3.4%
Total Receipts	**$4,656,240,490**	**$4,465,907,320**	**$4,441,047,748**	**$4,508,427,184**	**67,379,436**	**1.5%**

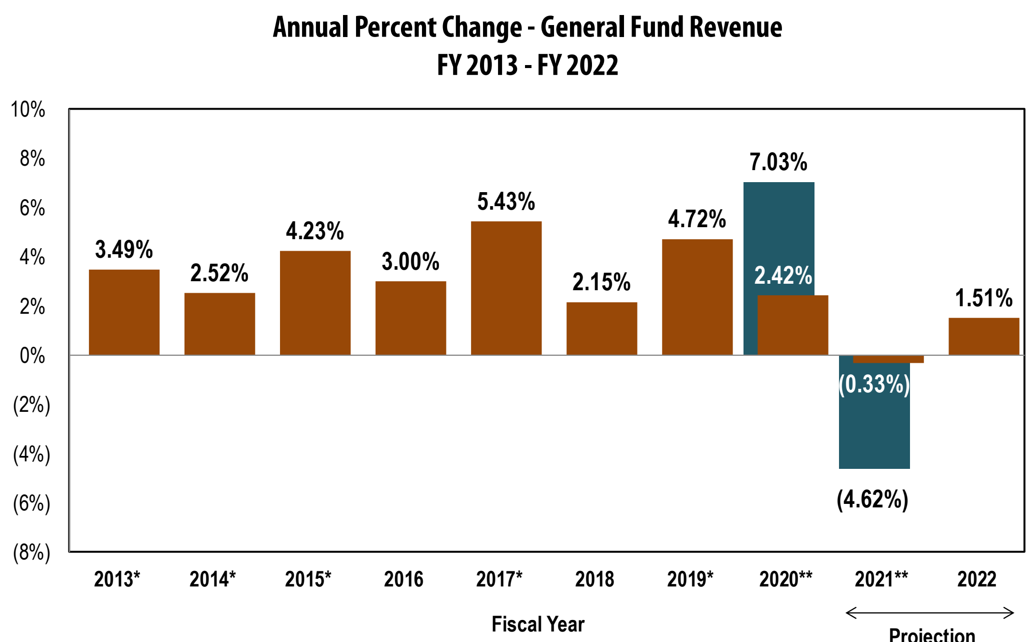
[1] FY 2021 revenue estimates were reduced a net $24.9 million as part of the *FY 2020 Carryover Review* and the *FY 2021 Mid-Year Review*. Explanations of these changes can be found in the following narrative. The *FY 2021 Third Quarter Review* may contain further adjustments, as necessary.

[2] 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 2022 General Fund revenues are projected to be $4,499,426,703, an increase of $42,227,164 or 0.9 percent over the FY 2021 Adopted Budget Plan. FY 2021 revenue estimates were reduced a net $24.9 million in a number of revenue categories as part of the *FY 2020 Carryover Review* and the *FY 2021 Mid-Year Review*. As a result, the FY 2022 General Fund revenue reflects an increase of $67,086,736 or 1.5 percent over the *FY 2021 Revised Budget Plan*, which contains the latest FY 2021 revenue estimates. The revenue increase in FY 2022 is primarily due to a 1.6 percent increase in Real Estate Tax revenue. Growth in Real Estate Tax revenue is the result of a 2.88 percent rise in the Real Estate assessment base, partially offset with a $0.01 reduction in the Real Estate Tax rate from $1.15 per $100 of assessed value to a proposed rate of $1.14 per $100 of assessed value. It should be noted that Real Estate tax revenue reflects the allocation of the projected value of one-half penny of the Real Estate tax rate ($13.57 million) to Fund 30300, Affordable Housing Development and Investment. In addition, Personal Property Taxes are projected to increase $11.7 million due to an increase in vehicle levy; and Other Local Taxes are expected to increase $14.7 million on projected growth in Local Sales Tax, Business, Professional, and Occupational License Tax, and Transient Occupancy Tax. Partially offsetting these increases is a projected $9.3 million decrease in Revenue from Use of Money and Property because of declining interest rates.

Incorporating Transfers In, FY 2022 General Fund receipts are anticipated to be $4,508,427,184. The Transfers In to the General Fund total $9.0 million and reflect $2.7 million from Fund 40030, Cable Communications, $2.9 million from Fund 69010, Sewer Operation and Maintenance, $1.1 million from Fund 40100, Stormwater Services, and $2.3 million from various other funds for indirect support provided by the County's General Fund agencies.

The following chart shows General Fund revenue growth since FY 2013. Revenues rose at an average annual growth rate of 3.2 percent in the period from FY 2013 to FY 2016. General Fund revenue in FY 2017 increased 5.43 percent primarily as a result of a 2.98 percent rise in real estate assessments and a 4-cent increase in the Real Estate tax rate. FY 2018 revenue increased 2.15 percent as a result of a 1.89 percent rise in real estate assessments, as well as modest growth in other revenue categories. In FY 2019, General Fund revenue increased 4.72 percent primarily as a result of a 3.59 percent rise in real estate assessments and a 2-cent increase in the Real Estate tax rate. General Fund revenue grew 7.03 percent in FY 2020 primarily as a result of the $200.2 million that the County received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund. Absent this one-time federal stimulus revenue, actual FY 2020 revenue would have increased 2.42 percent over FY 2019. A revenue decline of 4.62 percent is projected in FY 2021, mainly due to the one-time CARES revenue received in the previous fiscal year. In FY 2022, General Fund revenue is expected to increase 1.51 percent.



* Revenue change includes impact of real estate tax rate increase
** Blue bars include impact of one-time CARES federal stimulus revenue of $200.2 million received in FY 2020

Economic Indicators

The COVID-19 pandemic brought the economic expansion, which had been the longest in U.S history, to an abrupt end during the first quarter of 2020. The pandemic forced many states to impose economic lockdowns based on the need to restrict the spread of the COVID-19 virus. In the first quarter of 2020, the US economy shrank at an annualized rate of 5.0 percent, then as the lockdowns took hold, at an annualized rate of 31.4 percent in the second quarter. As the virus abated during the summer months, many states partially reopened their economies, and the Gross Domestic Product increased 33.4 percent during the third quarter and 4.0 percent during the fourth quarter. For the entire year, the US economy shrank by 3.5 percent, the first such decline since the height of the financial crisis in 2009, and the largest decrease since 1946.

As the US economy partially shut down in the spring, the unemployment rate rocketed from a low of 3.5 percent in February to a peak of 14.8 percent in April. With the gradual and halting reopening of the economy, as of January 2021, the unemployment rate has fallen to 6.3 percent. In recent months, as Americans moved inside during the colder weather, the pandemic worsened, and the economy has slowed once again. The total employment increase over the last three months ending in January has been just 86,000. As of January 2021, the number of new weekly unemployment claims remains elevated at roughly four times the February 2020 level. Nationally, in many sectors of the economy, activity remains subdued. In recent weeks, domestic passenger volume was approximately 65 percent below the comparable weeks' volume last year. For the hotel industry, last year was the worst since the Great Depression, and occupancy rates continue to hover around 40 percent. December restaurant sales were down by over 20 percent compared to last year. On the other hand, retail sales have held up well and December retail sales were up 2.9 percent, driven mainly by online retail sales which increased by nearly 20 percent.

To deal with the economic effects of the pandemic, there has been unprecedented monetary and fiscal support for the economy. Early in 2020, the Federal Reserve cut its target for the federal funds rate to a range of 0 percent to 0.25 percent. It also stepped in with lending to support households, employers, and state and local governments, and reinstated a policy of asset purchases of Treasury securities and Agency mortgage-backed securities. The Federal Reserve has made clear that the accommodative monetary policy will continue until the pandemic-related economic dislocations have abated. In his January 2021 briefing, the Fed Chairman Jerome Powell said, "Our forward guidance for the federal funds rate along with our balance sheet guidance will ensure that the stance of monetary policy remains highly accommodative as the recovery progresses." He added that, "We are committed to using our full range of tools to support the economy and to help assure that the recovery from this difficult period will be as robust as possible." In addition to the Fed's monetary actions to limit permanent damage to the economy, the U.S. Congress has provided several packages of fiscal stimulus to businesses, households, and state and local governments, beginning with the $2.2 trillion CARES Act that was signed into law in March 2020. The County received $200.2 million from the CARES Act to cover necessary expenditures incurred due to the COVID-19 public health emergency. In December 2020, Congress passed the $900 billion Coronavirus Response and Relief Act which extended some of the provisions of the CARES Act including a new round of funding for the Paycheck Protection Program and a second round of stimulus payments. In January 2021, President Biden proposed a $1.9 trillion package to include a third round of stimulus payments, additional funding for vaccine distribution efforts, and additional aid to state and local governments.

During the Great Recession, the Washington region was an anomaly in that it shed fewer jobs than most other areas in the country as the federal government increased spending and hiring to prop up the economy. However, during this most recent recession, the Washington region's economy was not insulated from the effects of the pandemic. According to a report by George Mason University Stephen Fuller Institute, the Washington area's Gross Regional Product (GRP) is projected to decrease by 3.3 percent in 2020, the largest decrease on record, with data going back to 1990. However, much of the economic pain has been concentrated in lower wage sectors, and the changes in jobs and unemployment have not had the same impact as the jobs lost during the 2008/2009 recession and later during the sequestration, when higher paying jobs were lost. The sectors of the economy relying upon discretionary consumer spending have fared the worst, particularly in the service sector. In Northern Virginia, from December 2019 to December 2020, the overall number of jobs fell by 67,700 or 4.4 percent, while jobs in the Leisure and Hospitality sector decreased by 22.3 percent. The number of jobs in the well-paying Professional and Business Services sector actually increased by 0.2 percent during that period. Federal procurement spending accounts for about 30 percent of the Washington area's economy, and the workforce of federal contractors has recovered more quickly from pandemic-related disruptions and resumed more normal operations, even if many people continue to work from home. In December, the unemployment rate in Fairfax County was at 4.4 percent, much higher than last December's unemployment rate of 1.9 percent, but lower than the April high of 10.2 percent. The unemployment rate would be higher but for the fact that the total labor force also shrank by 4.1 percent, reflecting significantly lower labor market participation compared to pre-pandemic levels.

Current economic conditions make revenue forecasting very difficult. As the Federal Reserve Board's July 29 Federal Open Market Committee's statement made clear, "The path of the economy will depend significantly upon the path of the virus." The speed at which vaccines can be distributed will have a major impact on the rate of economic recovery. While many people continue to suffer greatly, overall personal income increased in 2020, partially as the result of pandemic relief programs. Because people have been unable to spend due to mandatory closures, the savings rate has also increased, and when the economy fully reopens, many economists think there is pent up demand for services, particularly in those sectors that have been hard hit by the pandemic such as travel and restaurants. It is also likely that the virus will have a major impact on how County residents work and do business, with significant economic effects likely to linger.

Local Housing Market
Based on information from Bright MLS, the average sales price of homes sold in Fairfax County rose 8.4 percent from $601,506 in 2019 to $652,320 in 2020. Home prices continue to increase primarily as a result of the tight inventory of homes for sale and low mortgage rates. Since 2009, the average home sales price has risen 56.4 percent, or at an average annual growth rate of 4.1 percent. Bright MLS also reported that 16,739 homes sold in the County in 2020, up 3.7 percent compared to 2019. Homes that sold during 2020 were on the market for an average of 19 days, down from 24 days in 2019.

Local Nonresidential Market
According to the Fairfax County Economic Development Authority, the direct office vacancy rate at year-end 2020 was 14.6 percent, up from 13.9 percent at year-end 2019. The overall office vacancy rate, which includes empty sublet space, was 15.5 percent at year-end 2020, up from 14.4 percent recorded at year-end 2019. The amount of empty office space increased to 18.5 million square feet.

At year-end 2020, office development continued around Metro stations in the Silver Line corridor and in other areas of the County as well. Seven office buildings, totaling approximately 2.9 million square feet, were under construction as of December 2020. The 1.2 million square feet of office that delivered in 2020 outpaced 2019's total by more than 600,000 square feet. Office leasing activity totaled more than 3.4 million square feet during the first half of 2020, compared to 4.6 million in the back half of 2019. The slowdown in leasing activity is due to the impact of COVID-19 as the majority of Fairfax County's office workforce adapted to remote work and leasing decisions were placed on hold.

In FY 2022, current and delinquent Real Estate Tax revenue comprises 67.7 percent of total County General Fund revenues. FY 2022 Real Estate property values were established as of January 1, 2021 and reflect market activity through calendar year 2020. The Real Estate Tax base is projected to increase 2.88 percent in FY 2022 and is made up of a 2.02 percent increase in total equalization (reassessment of existing residential and nonresidential properties), and an increase of 0.86 percent for new construction.

Major Revenue Sources

The following major revenue categories discussed in this section comprise 99.3 percent of total FY 2022 General Fund revenue. Unless otherwise indicated, comparative data are presented relative to the *FY 2021 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 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan[1]	FY 2022 Advertised Budget Plan	Change from Revised	
					Increase / (Decrease)	% Change
Real Estate Tax - Current	$2,886,967,804	$2,991,964,451	$2,991,964,451	$3,039,404,623	$47,440,172	1.6%
Personal Property Tax - Current [2]	634,830,423	622,197,853	622,197,853	632,574,785	10,376,932	1.7%
Paid Locally	*423,516,479*	*410,883,909*	*410,883,909*	*421,260,841*	*10,376,932*	*2.5%*
Reimbursed by Commonwealth	*211,313,944*	*211,313,944*	*211,313,944*	*211,313,944*	*0*	*0.0%*
Business, Professional and Occupational License Tax-Current	173,840,544	154,912,776	154,912,776	164,207,543	9,294,767	6.0%
Local Sales Tax	191,092,140	171,031,788	194,350,951	199,209,725	4,858,774	2.5%
Recordation/Deed of Conveyance Taxes	38,648,450	31,212,155	35,376,957	35,730,727	353,770	1.0%
Bank Franchise Tax	21,259,422	23,654,317	23,654,317	23,654,317	0	0.0%
Gas & Electric Utility Taxes	44,940,753	45,639,081	45,639,081	45,639,081	0	0.0%
Communications Sales Tax	2,551,599	3,492,634	2,551,599	1,707,773	(843,826)	(33.1%)
Vehicle License Fee	27,319,481	27,052,146	27,052,146	27,052,146	0	0.0%
Transient Occupancy Tax	15,778,992	16,443,857	6,950,000	7,645,000	695,000	10.0%
Cigarette Tax	5,428,504	5,422,269	5,009,455	4,959,360	(50,095)	(1.0%)
Permits, Fees and Regulatory Licenses	54,002,649	49,642,908	49,642,908	49,642,908	0	0.0%
Investment Interest	64,050,920	21,923,617	21,923,617	12,638,976	(9,284,641)	(42.3%)
Charges for Services	70,109,331	83,119,246	56,526,667	57,104,738	578,071	1.0%
Fines and Forfeitures	10,001,169	11,795,664	7,934,518	8,727,970	793,452	10.0%
Recovered Costs/ Other Revenue	15,486,983	16,234,444	15,526,944	15,526,944	0	0.0%
Revenue from the Commonwealth and Federal Government [2]	344,430,212	141,634,775	142,528,874	142,528,874	0	0.0%
Total Major Revenue Sources	**$4,600,739,376**	**$4,417,373,981**	**$4,403,743,114**	**$4,467,955,490**	**$64,212,376**	**1.5%**

[1] FY 2021 revenue estimates were reduced a net $24.9 million as part of the *FY 2020 Carryover Review* and the *FY 2021 Mid-Year Review*. Explanations of these changes can be found in the following narrative. The *FY 2021 Third Quarter Review* may contain further adjustments, as necessary.

[2] 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 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$2,886,967,804	$2,991,964,451	$2,991,964,451	$3,039,404,623	$47,440,172	1.6%

The FY 2022 Advertised Budget Plan estimate for Current Real Estate Taxes is $3,039,404,623 and represents an increase of $47,440,172 or 1.6 percent over the *FY 2021 Revised Budget Plan* estimate. The revenue increase is the result of a 2.88 percent increase in the FY 2022 valuation of real property, as compared to the FY 2021 Real Estate Land Book, partially offset by a revenue decrease associated with a $0.01 decrease in the proposed Real Estate tax rate from $1.15 to $1.14 per $100 of assessed value.

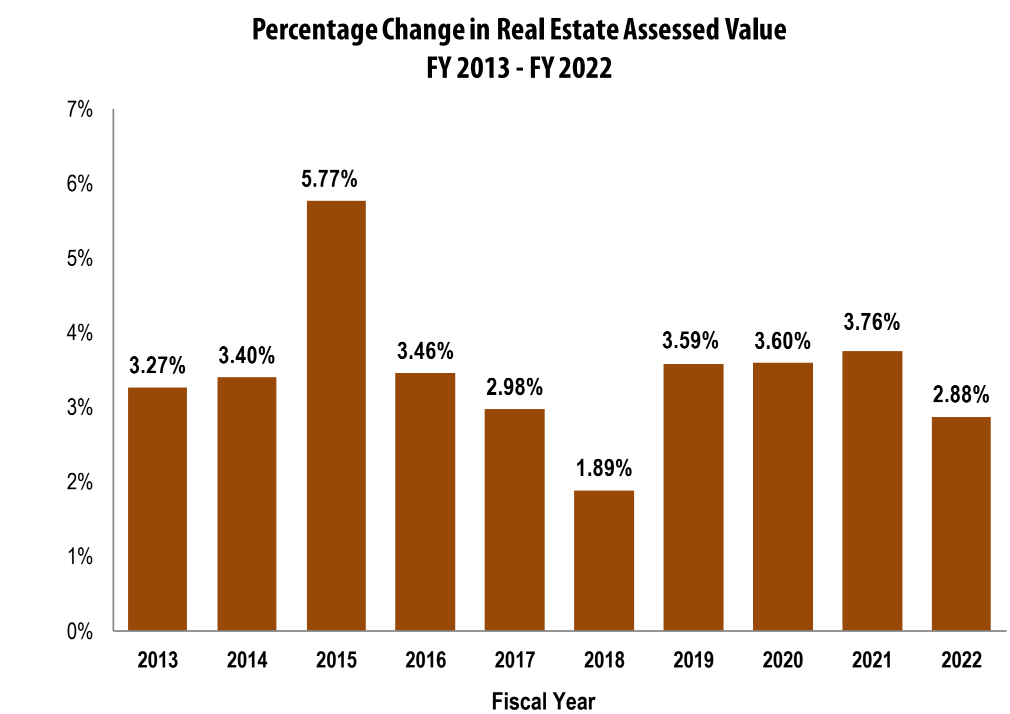
The FY 2022 Advertised Budget Plan includes a proposed Real Estate Tax rate decrease of $0.01 to $1.14 per $100 of assessed value in FY 2022 from the $1.15 per $100 of assessed value in FY 2021. The decrease in Real Estate revenue associated with the proposed $0.01 decrease in the Real Estate tax rate is $26,823,304. In addition, the Real Estate Tax rate impacts two classes of Personal Property: mobile homes and non-vehicle Public Service Corporation property. The total General Fund impact of the $0.01 decrease in the proposed Real Estate tax rate is $27,140,560.

The FY 2022 value of assessed real property represents an increase of 2.88 percent, as compared to the FY 2021 Real Estate Land Book, and is comprised of an increase in equalization of 2.02 percent and an increase of 0.86 percent associated with new construction. The FY 2022 figures reflected in this document are based on final assessments for Tax Year 2021 (FY 2022), which were established as of January 1, 2021. In addition to the revenue shown in the table above, the projected value of one-half penny on the Real Estate Tax rate ($13.57 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 2022, 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 99.50 percent.

The FY 2022 Main Assessment Book Value is $272,418,491,610 and represents an increase of $7,624,846,880, or 2.88 percent, over the FY 2021 main assessment book value of $264,793,644,730.

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.

The following chart shows changes in the County's assessed value base from FY 2013 to FY 2022.



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Equalization	2.53%	2.63%	4.84%	2.40%	1.94%	0.97%	2.58%	2.45%	2.71%	2.02%
Res	0.71%	3.50%	6.54%	3.39%	1.64%	0.68%	2.17%	2.36%	2.65%	4.25%
NonRes	8.21%	0.14%	(0.10%)	(0.60%)	2.87%	1.85%	3.79%	2.71%	2.87%	(4.05%)
Growth	0.74%	0.77%	0.93%	1.06%	1.04%	0.92%	1.01%	1.15%	1.05%	0.86%
TOTAL	3.27%	3.40%	5.77%	3.46%	2.98%	1.89%	3.59%	3.60%	3.76%	2.88%

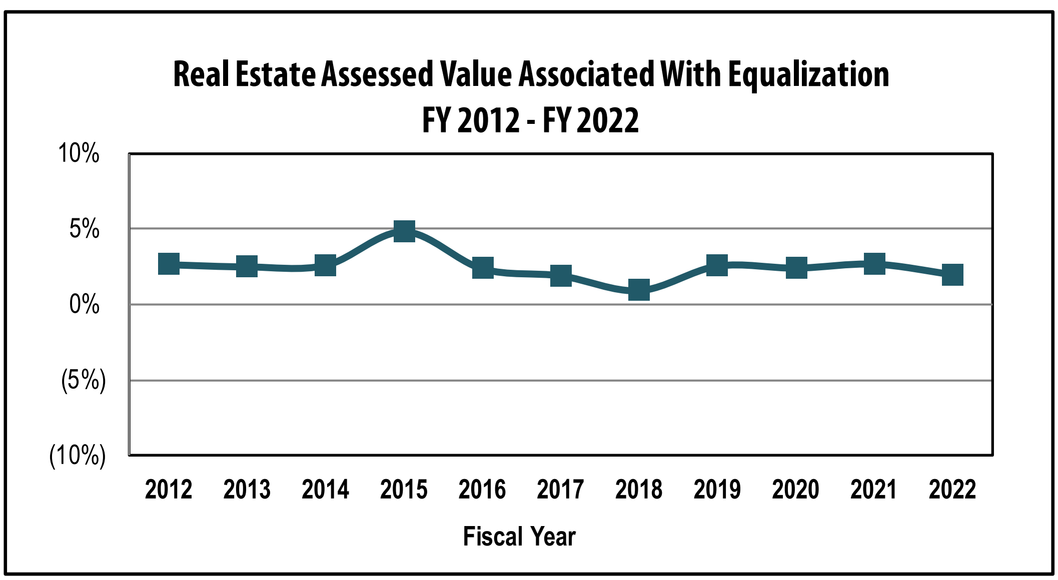
The overall change in the assessment base is comprised of equalization and normal growth. For reporting purposes, individual properties are identified as being in either the equalization category or the growth category, but not both. Equalization properties are those whose values change due to market 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 2022 assessment base reflects a total equalization increase of 2.02 percent and an increase of 0.86 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 72.88 percent in FY 2021 to 74.33 percent in FY 2022. The following table reflects changes in the Real Estate Tax assessment base from FY 2016 through FY 2022.

Main Real Estate Assessment Book Value and Changes

(in millions)

Assessed Base Change Due To:	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Equalization	**$5,269.7**	**$4,401.5**	**$2,269.9**	**$6,140.1**	**$6,032.5**	**$6,908.6**	**$5,340.6**
% Change	2.40%	1.94%	0.97%	2.58%	2.45%	2.71%	2.02%
Residential	3.39%	1.64%	0.68%	2.17%	2.36%	2.65%	4.25%
Nonresidential	(0.60%)	2.87%	1.85%	3.79%	2.71%	2.87%	(4.05%)
Normal Growth	**$2,318.0**	**$2,362.6**	**$2,148.1**	**$2,403.1**	**$2,825.1**	**$2,693.0**	**$2,284.2**
% Change	1.06%	1.04%	0.92%	1.01%	1.15%	1.05%	0.86%
Residential	0.51%	0.56%	0.36%	0.57%	0.68%	0.67%	0.76%
Nonresidential	2.74%	2.54%	2.61%	2.29%	2.47%	2.10%	1.13%
Total Change	**$7,587.7**	**$6,764.2**	**$4,418.0**	**$8,543.2**	**$8,857.6**	**$9,601.7**	**$7,624.8**
% Change	3.46%	2.98%	1.89%	3.59%	3.60%	3.76%	2.88%
Total Book	$226,609.0	$233,373.1	$237,791.1	$246,334.3	$255,192.0	$264,793.6	$272,418.5

Equalization, or reassessment of existing residential and nonresidential property, represents an increase in value of $5,340,606,390, or 2.02 percent, in FY 2022. Residential property values rose in FY 2022 while non-residential property values decreased, breaking a string of five years in which growth in non-residential equalization has been higher than that of residential. Overall, residential equalization reflects a 4.25 percent increase in FY 2022, compared to a 2.65 percent increase in FY 2021. Nonresidential equalization fell 4.05 percent in FY 2022, compared to a 2.87 percent increase in FY 2021. 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 value of residential properties in the County has increased every year. The total value of residential properties including new construction in FY 2022 is $203.3 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.

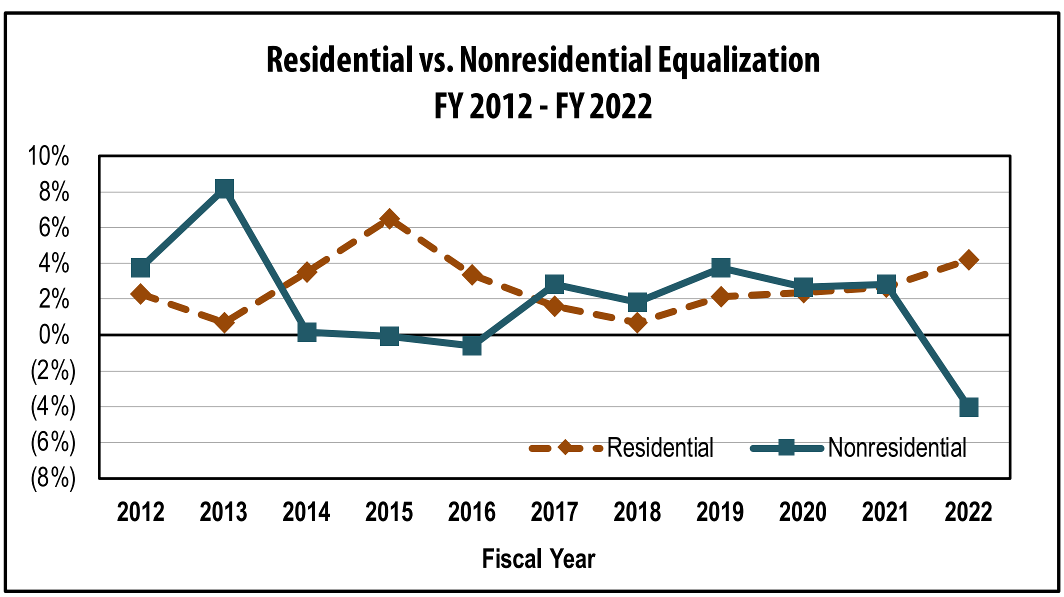
Overall, single family property values increased 4.17 percent in FY 2022. The value of single-family homes has the most impact on the total residential base because they represent 71.1 percent of the total. The value of townhouse properties increased 5.13 percent in FY 2022, while that of condominium properties increased 4.62 percent. Changes in residential equalization by housing type since FY 2017 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Single Family (71.1%)	1.69%	0.62%	2.11%	2.17%	2.36%	4.17%
Townhouse/Duplex (20.2%)	2.05%	1.37%	2.86%	3.12%	3.43%	5.13%
Condominiums (8.2%)	0.73%	(0.32%)	1.68%	2.98%	4.36%	4.62%
Vacant Land (0.4%)	0.92%	0.03%	2.01%	3.11%	1.89%	2.07%
Other (0.1%)[1]	6.42%	9.52%	9.70%	1.67%	0.35%	1.95%
Total Residential Equalization (100%)	**1.64%**	**0.68%**	**2.17%**	**2.36%**	**2.65%**	**4.25%**

[1] 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 $607,752. This is an increase of $24,776 over the FY 2021 value of $582,976. At the proposed Real Estate tax rate of $1.14 per $100 of assessed value, the typical residential annual tax bill will rise, on average, $224.15 in FY 2022 to $6,928.37.

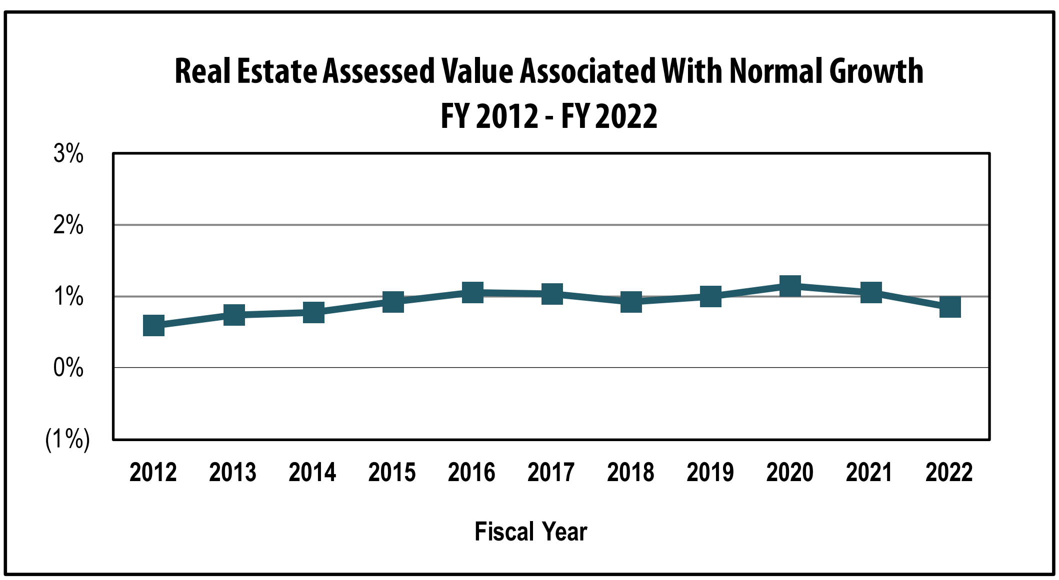


After experiencing a record decline of 18.29 percent in FY 2011, nonresidential equalization rebounded 3.73 percent in FY 2012, and a strong 8.21 percent in FY 2013. In FY 2014, nonresidential values stayed essentially level with FY 2013, increasing only 0.14 percent. In FY 2015 and FY 2016, nonresidential 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. Most impacted were hotels, which decreased by 44.2 percent. Retail properties decreased 10.2 percent in FY 2022 after a 2.59 percent rise in FY 2021. Office Elevator properties (mid- and high-rises), the largest component of the nonresidential tax base at 31.2 percent, experienced a decrease of 4.42 percent in FY 2022 after increasing 4.01 percent in FY 2021. Apartment values, which represent 27.5 percent of the total nonresidential base, rose 2.78 percent in FY 2022. The total value of nonresidential properties including new construction in FY 2022 is $69.1 billion. Nonresidential equalization changes by category since FY 2017 are presented in the following table.

Nonresidential Equalization Changes

Category (Percent of Base)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Apartments (27.5%)	2.92%	3.37%	2.40%	2.13%	4.37%	2.78%
Office Condominiums (3.8%)	1.86%	0.49%	1.19%	1.77%	0.43%	(0.59%)
Industrial (7.2%)	7.43%	(0.26%)	9.61%	5.90%	2.01%	0.14%
Retail (16.3%)	1.60%	7.39%	7.00%	1.66%	2.59%	(10.20%)
Office Elevator (31.2%)	3.42%	(1.39%)	2.82%	3.32%	4.01%	(4.42%)
Office - Low Rise (2.7%)	1.73%	1.39%	1.11%	2.75%	1.77%	(3.28%)
Vacant Land (3.1%)	1.50%	(1.17%)	(0.35%)	4.28%	(0.13%)	(5.36%)
Hotels (2.0%)	3.61%	(0.12%)	8.13%	6.62%	2.23%	(44.20%)
Other (6.2%)	3.70%	6.73%	6.13%	2.80%	1.52%	(3.75%)
Nonresidential Equalization (100%)	**2.87%**	**1.85%**	**3.79%**	**2.71%**	**2.87%**	**(4.05%)**

The Growth component increased the FY 2022 assessment base by $2,284,240,490, or 0.86 percent, over the FY 2021 assessment book value. New construction increased the residential property base by 0.76 percent and nonresidential properties by 1.13 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 2022 Real Estate Tax revenue estimate:

Exonerations, Certificates and Tax Abatements are anticipated to reduce the Real Estate assessment base by $1,529.0 million in FY 2022, resulting in a reduction in levy of $17.4 million.

Additional Assessments expected to be included in the new Real Estate base total $525.0 million, or a levy increase of $6.0 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 2022 by $3,020.0 million. The reduction in tax levy due to the Tax Relief program is approximately $34.4 million at the proposed Real Estate tax rate of $1.14 per $100 of assessed value. In FY 2022, the income limits of the Tax Relief program provide 100 percent exemption for elderly and disabled taxpayers with incomes up to $52,000; 50 percent exemption for eligible applicants with income between $52,001 and $62,000; and 25 percent exemption if income is between $62,001 and $72,000. The allowable asset limit in FY 2022 is $340,000 for all ranges of tax relief. 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 2022 income and asset thresholds for the Real Estate Tax Relief Program.

FY 2022 Real Estate Tax Relief Program

	Income Limit	Asset Limit	Percent Relief
Elderly and Disabled	Up to $52,000 Over $52,000 to $62,000 Over $62,000 to $72,000	$340,000	100% 50% 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

The FY 2022 local assessment base of $268,394,491,610 is derived from the main assessment book and subsequent adjustments discussed above. From this local assessment base, a local tax levy of $3,059,697,204 is calculated using the proposed Real Estate Tax rate of $1.14 per $100 of assessed value. Based on an expected local collection rate of 99.50 percent, revenue from local assessments is estimated to be $3,044,398,718. In FY 2022, 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 $27.1 million in revenue.

Added to the local assessment base is an estimated $1,180,519,880 in assessed value for Public Service Corporations (PSC) property. Using the proposed Real Estate tax rate of $1.14 per $100 of assessed value, the tax levy on PSC property is $13,457,927. The collection rate on PSC property is expected to be 100.0 percent.

The total assessment base, including Public Service Corporations, is $269,575,011,490, with a total tax levy of $3,073,155,131 at the proposed Real Estate Tax rate of $1.14 per $100 of assessed value. Estimated FY 2022 revenue from the Real Estate Tax, including receipts from Public Service Corporations totals $3,057,856,645. Of this amount, the approximate value one-half cent on the Real Estate Tax rate, $13,570,000, has been directed to Fund 30300, Affordable Housing Development and Investment, and $4,882,022 has been directed to Fund 70040, Mosaic District Community Development Authority.

FY 2022 Estimated Real Estate Assessments and Tax Levy

	Assessed Value	FY 2022 Tax Levy at $1.14/$100 of Assessed Value
FY 2021 Real Estate Book	$264,793,644,730	$3,018,647,549
FY 2022 Equalization	5,340,606,390	$60,882,913
FY 2022 Growth	2,284,240,490	26,040,342
TOTAL FY 2022 REAL ESTATE BOOK	**$272,418,491,610**	**$3,105,570,804**
Exonerations	($1,500,000,000)	($17,100,000)
Certificates	(11,000,000)	(125,400)
Tax Abatements	(18,000,000)	(205,200)
Subtotal Exonerations	**($1,529,000,000)**	**($17,430,600)**
Supplemental Assessments	$525,000,000	$5,985,000
Tax Relief	(3,020,000,000)	(34,428,000)
Local Assessments	**$268,394,491,610**	**$3,059,697,204**
Public Service Corporation	$1,180,519,880	$13,457,927
TOTAL[1]	**$269,575,011,490**	**$3,073,155,131**

[1] 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 2022 is $625,288,970, with a tax levy of $7,128,294.

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 2022 is $625,288,970, with a tax levy of $7,128,294 at the proposed Real Estate Tax rate of $1.14 per $100 of assessed value.

Based on an expected collection rate of 99.50 percent, revenue from the Mosaic TIF tax assessment is estimated to be $7,092,653. Per the bond documents, the County is to transfer to the CDA only those tax increment revenues required for debt service payments, which equates to $4,882,022 in FY 2022. Accordingly, the difference of $2,210,631 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 $3,039,404,623. The total local collection rates experienced in this category since FY 2007 are shown in the following table:

Real Estate Tax Local Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
2007	99.64%	**2015**	99.77%
2008	99.66%	**2016**	99.75%
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 (estimated)**	99.70%
2014	99.74%	**2022 (estimated)[1]**	99.50%

[1] In FY 2022, every 0.1 percentage point change in the collection rate yields a revenue change of $3.1 million.

The Commercial/Industrial percentage of the County's FY 2022 Real Estate Tax base is 18.17 percent, a decrease of 1.55 percentage point from the FY 2021 level of 19.72 percent. Commercial/Industrial property values as a percentage of the Real Estate Tax base decreased in FY 2022 as a result of strong growth in residential real estate values and COVID-19 pandemic related economic disruptions that affected many categories of commercial property. The Commercial/Industrial percentage is based on Virginia land use codes and includes all nonresidential property except multi-family rental apartments, which make up 7.50 percent of the County's Real Estate Tax base in FY 2022. Fairfax County's historical Commercial/Industrial percentages are detailed in the following table:

Commercial/Industrial Percentages

Fiscal Year	Percentage	Fiscal Year	Percentage
2007	17.22%	**2015**	19.01%
2008	19.23%	**2016**	18.67%
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%

FY 2021 Current Real Estate Tax Revenue

Since the adoption of the FY 2021 budget, there have been no changes to the FY 2021 Current Real Estate Tax estimate. It should be noted that the estimate for Delinquent Real Estate Tax revenue was decreased $2.7 million during the *FY 2020 Carryover Review*. The decrease was to account for adjustments associated with the Board of Supervisors' decision to reduce penalties for late payment of Real Estate taxes in response to the COVID-19 pandemic.

Personal Property Taxes

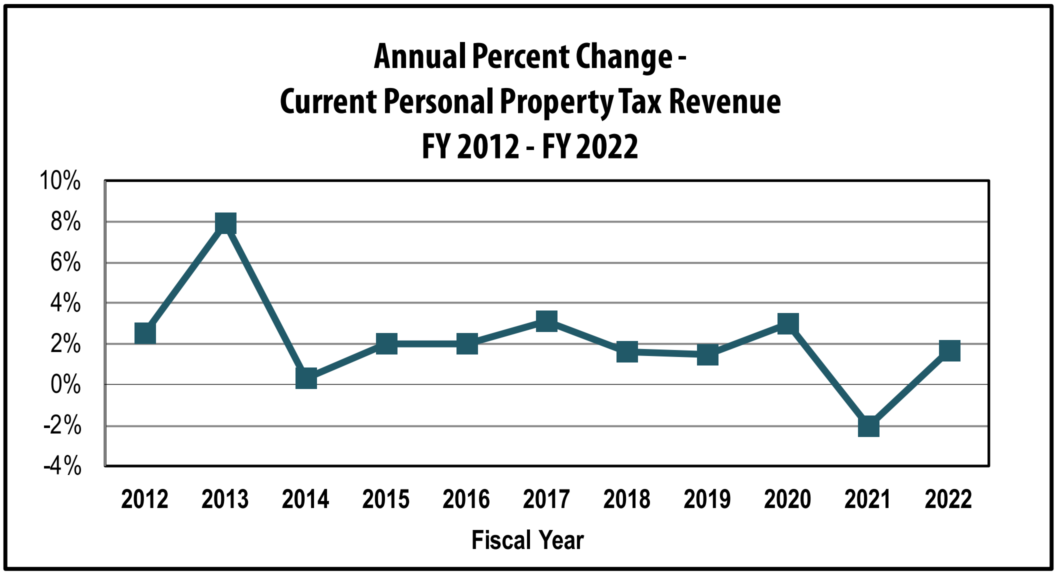
PERSONAL PROPERTY TAX-CURRENT

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
Paid Locally	$423,516,479	$410,883,909	$410,883,909	$421,260,841	$10,376,932	2.5%
Reimbursed by State	211,313,944	211,313,944	211,313,944	211,313,944	0	0.0%
Total	**$634,830,423**	**$622,197,853**	**$622,197,853**	**$632,574,785**	**$10,376,932**	**1.7%**

The FY 2022 Advertised Budget Plan estimate for Personal Property Tax revenue of $632,574,785 represents an increase of $10,376,932 or 1.7 percent over the *FY 2021 Revised Budget Plan* estimate. The increase is due to a projected higher average vehicle levy based on a preliminary analysis of vehicles currently in the County valued with information from the National Automobile Dealers Association. This increase is partially offset with a revenue decrease of $0.3 million resulting from the proposed $0.01 decrease in the Real Estate Tax rate to $1.14 per $100 of assessed value, which impacts two classes of personal property: mobile homes and non-vehicle Public Service Corporation property.

The Personal Property Tax on vehicles represents 76.2 percent of the total assessment base in FY 2022. 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 a continued increase in vehicle volume in the County and increasing average vehicle levy, the reimbursement percentage has been declining in recent years. Based on an estimate of the number and value of vehicles that will be eligible for tax relief in FY 2022, the reimbursement percentage is anticipated to remain unchanged at 58.5 percent.

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



From FY 2012 through FY 2019, annual growth in Personal Property Tax receipts has averaged 2.6 percent. During this period, as illustrated in the chart above, a sharp increase of 7.9 percent occurred in FY 2013. A reduction in the supply of new vehicles increased prices of both new and used automobiles. The decrease in supply was a result of a decline in U.S. auto production due to the slowdown in the economy and the earthquake and tsunami in Japan, which not only impacted Japanese automakers but also U.S. automakers that rely on parts from Japan. This situation caused the value of many used vehicles to depreciate less than what traditionally has been experienced and resulted in some vehicles actually appreciating over the year. This was not unique to Fairfax County, but was experienced nationwide.

Personal Property Tax receipts increased 3.0 percent in FY 2020, and a decline of 2.0 percent is projected in FY 2021 as a result of COVID-19. Staff from the Department of Tax Administration has been tracking the number of registered vehicles in the County throughout 2020 and has noted a significant decline in new vehicle purchases, as well as new move-ins to the County. Some of the decline may be attributable to delays in registering vehicles with DMV (Department of Motor Vehicles) as a result of changes in the operating status of DMV branches, many of which are currently serving customers by appointment only. In FY 2022, the projected increase in the vehicle levy is based on a preliminary analysis of vehicles in the County valued with information from the National Automobile Dealers Associations (NADA), which indicates a significant increase in average vehicle values. While in April 2020 used car prices fell to their lowest level since early 2010, by year-end 2020 they recovered and were significantly greater than pre-virus level driven by inventory constraints. The projected decline in vehicle volume in the County is expected to be more than offset in FY 2022 by the rise in used vehicle values. In its February market update, NADA indicated that in 2021 used car prices are expected to remain higher than pre-virus levels as pandemic-related macroeconomic headwinds remain in place. However, NADA cautioned that a great deal of uncertainty still remains surrounding the vaccine roll out, federal stimulus, employment conditions, and new vehicle production constraints, which could result in increased car market volatility.

Changes in vehicle volume and average vehicle levy since FY 2012 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 2012	0.7%	$411	3.5%
FY 2013	0.7%	$437	6.3%
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 (est.)	(0.1%)	$491	(0.8%)
FY 2022 (est.)	(3.8%)	$513	4.5%

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. As government contractors cut back employment due to lower federal procurement spending, they delayed business expansions. Business levy rose a modest 0.8 percent in FY 2014 and 1.0 percent in FY 2015. Growth accelerated in FY 2016 to 1.2 percent and a strong 4.4 percent in FY 2017. Business levy decreased a slight 0.2 percent in FY 2018, likely due to depreciating value of newly acquired business personal property one year after acquisition, particularly given the strong growth experienced in FY 2017. Federal procurement spending in the County has continued to increase after the decline experienced due to the sequester, along with employment growth in Professional and Business Services jobs. Business personal property levy grew 0.6 percent in FY 2019 and 3.4 percent in FY 2020. At the time of the development of the FY 2021 Adopted Budget Plan, a decline of 3.0 percent was projected for business personal property levy as a result of the impact of the COVID-19 pandemic. However, based on actual business filings, growth of 3.9 percent is currently expected for FY 2021. In FY 2022, business personal property levy is anticipated to remain at the FY 2021 level.

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.

Personal Property Tax revenue estimates are based on a tax rate of $4.57 per $100 of valuation for vehicles and business property, and a tax rate of $1.14 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.

FY 2022 Estimated Personal Property Assessments and Tax Levy

Category	FY 2022 Assessed Value	Tax Rate (per $100)	FY 2022 Tax Levy	Percent of Total Levy
Vehicles				
Privately Owned	$10,173,500,040	$4.57	$407,386,393	63.5%
Business Owned	604,487,257	4.57	24,622,396	3.8%
Leased	1,427,696,196	4.57	57,543,766	9.0%
Subtotal	**$12,205,683,494**		**$489,552,555**	**76.3%**
Business Personal Property				
Furniture and Fixtures	$2,186,516,834	$4.57	$100,610,924	15.7%
Computer Equipment	791,333,213	4.57	36,391,469	5.7%
Machinery and Tools	29,504,608	4.57	1,349,046	0.2%
Research and Development	206,149	4.57	9,421	0.0%
Subtotal	**$3,007,560,804**		**$138,360,860**	**21.6%**
Other Personal Property				
Boats, Trailers, Miscellaneous	$19,637,527	$4.57	$897,435	0.1%
Mobile Homes	15,176,754	1.14	173,015	0.1%
Subtotal	**$34,814,282**		**$1,070,450**	**0.2%**
Exonerations	($92,391,636)	$4.57	($29,530,753)	(4.6%)
Omitted Assessments	282,908,732	4.57	6,289,853	1.0%
Total Local Assessed Value and Levy	**$15,438,575,675**		**$605,742,965**	**94.3%**
Public Service Corporations				
Equalized	$3,157,625,350	$1.14	$35,996,929	5.6%
Vehicles	6,591,554	4.57	301,234	0.0%
Subtotal	$3,164,216,904		$36,298,163	5.7%
TOTAL	**$18,602,792,579**		**$642,041,128**	**100.0%**

FY 2022 Personal Property Tax assessments including Public Service Corporations are $18,602,792,579, with a total tax levy of $642,041,128. Personal Property Tax revenue collections are projected to be $632,574,785, 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 2007 are shown in the following table:

Personal Property Tax Collection Rates

Fiscal Year	Collection Rate	Fiscal Year	Collection Rate
2007	98.3%	**2015**	98.4%
2008	98.0%	**2016**	98.5%
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 (estimated)**	97.6%
2014	97.4%	**2022 (estimated)**[1]	97.6%

[1] In FY 2022, each 0.1 percentage point change in the collection rate on the local tax levy will impact revenues by approximately $0.4 million, and each penny on the tax rate yields a revenue change of $1.3 million.

FY 2021 Current Personal Property Tax Revenue

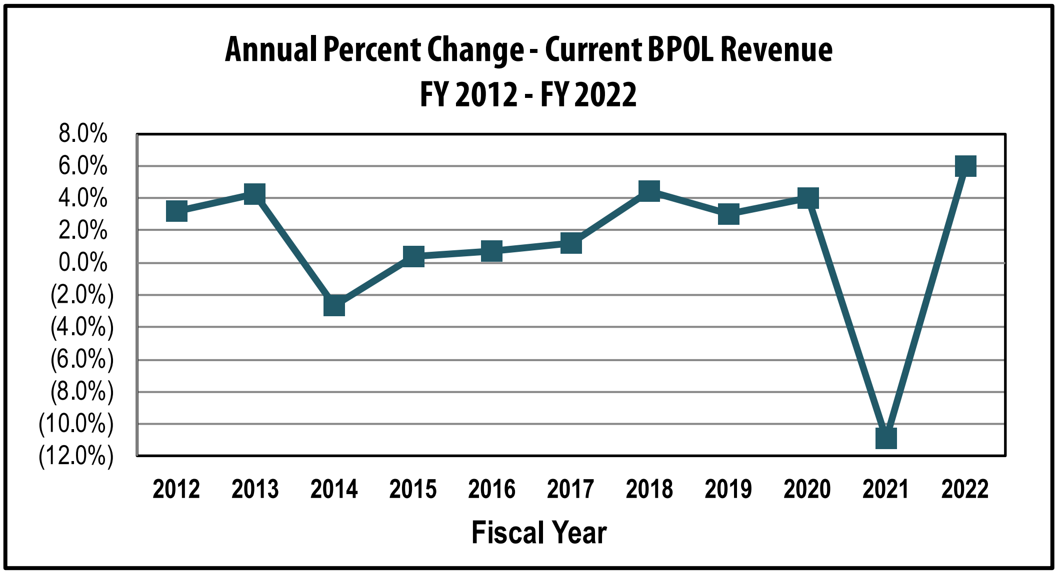
Since the adoption of the FY 2021 budget, there have been no changes to the FY 2021 Current Personal Property Tax estimate. It should be noted that the estimate for Delinquent Personal Property Tax revenue was decreased $8.1 million during the *FY 2020 Carryover Review*. The decrease was to account for adjustments associated with the Board of Supervisors' decision to reduce penalties for late payment of Personal Property taxes in response to the COVID-19 pandemic.

Business, Professional and Occupational License Tax

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$173,840,544	$154,912,776	$154,912,776	$164,207,543	$9,294,767	6.0%

The FY 2022 Advertised Budget Plan estimate for Business, Professional, and Occupational License Taxes (BPOL) of $164,207,543 reflects an increase of $9,294,767 or 6.0 percent over the *FY 2021 Revised Budget Plan*. As shown in the following chart, FY 2012 BPOL receipts, which were based on the gross receipts of businesses in calendar year 2011, reflected the continued improvement in local economic conditions after the Great Recession and increased 3.2 percent, followed by a 4.3 percent increase in FY 2013. BPOL revenue decreased 2.7 percent in FY 2014 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. Actual FY 2020 receipts grew by 4.0 percent. The combined Consultant and Business Service Occupations categories, which represent over 42 percent of total BPOL receipts, increased 4.0 percent over the FY 2019 level. The Retail category, which represents almost 19 percent of total BPOL receipts, rose 0.2 percent in FY 2020. It should be noted that FY 2020 BPOL receipts were not impacted by COVID-19 as the tax was based on economic activity and businesses' gross receipts during calendar year 2019 prior to the pandemic.



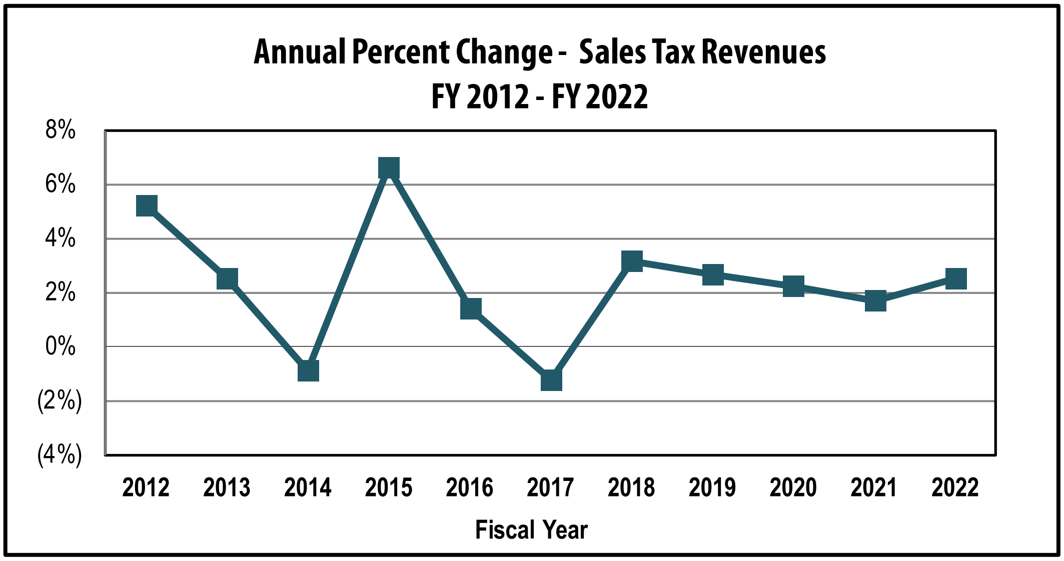
Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, there is limited actual data available throughout the fiscal year. Major BPOL categories that are expected to be negatively impacted in FY 2021 include Amusements, Hotels and Motels, Retail Merchants, Personal Service Occupations, and Business Services. A sizable share of the County's BPOL revenue is derived from large federal government contractors who rely on federal procurement spending. Data indicates that federal procurement spending in the County, both defense and non-defense, continued to grow in calendar year 2020. The FY 2021 revenue estimate assumes that these federal contractors will largely be insulated from the impact of the economic disruption. Based on these assumptions, FY 2021 BPOL tax revenue is projected to be $154.9 million, a decrease of $18.9 million or 10.9 percent compared to FY 2020. Based on the expectation that the economy will recover during calendar year 2021, FY 2022 BPOL receipts are projected to be $164.2 million, an increase of $9.3 million or 6.0 percent. However, the projected BPOL revenues in FY 2022 would still be below the actual receipts in FY 2020.

Local Sales Tax

LOCAL SALES TAX

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$191,092,140	$171,031,788	$194,350,951	$199,209,725	$4,858,774	2.5%

The FY 2022 Advertised Budget Plan estimate for Sales Tax receipts of $199,209,725 reflects an increase of $4,858,774 or 2.5 percent over the *FY 2021 Revised Budget Plan*. The following chart illustrates that the level of Sales Tax receipts has varied with economic conditions.



Sales taxes increased 5.2 percent in FY 2012, the strongest rate of growth since FY 2005. In FY 2013, Sales Tax receipts continued to grow but at a more modest rate of 2.5 percent. 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. FY 2020 Sales tax revenue had experienced a steady increase and was up 6.3 percent 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. Due to store closures and economic disruption as a result of the COVID-19 pandemic, FY 2020 receipts fell 15.9 percent in June and 19.0 percent in July. Overall, FY 2020 collections were only 2.2 percent higher than the FY 2019 level. As it was not known during the adoption of the FY 2021 Adopted Budget Plan how long the economic recession and the steps taken to prevent the COVID-19 virus from spreading would last, the FY 2021 Sales tax revenue estimate assumed a decrease of 13.5 percent. However, actual FY 2021 receipts in the first several months of the fiscal year did not deteriorate as severely and as part of the *FY 2021 Mid-Year Review* the estimate was increased $23.3 million, reflecting growth of 1.7 percent over the FY 2020 level. Year-to-date through February, collections are down 1.0 percent. February receipts for December retail sales during the holiday season were up 1.8 percent. While the trend in year-to-date collections is encouraging news, consumer spending over the coming months will depend upon the course of the virus, vaccine roll out, federal stimulus, and employment conditions. Sales Tax receipts in FY 2022 are projected to rise 2.5 percent over the FY 2021 estimate based on the anticipation that consumer spending will increase moderately.

Recordation/Deed of Conveyance Taxes

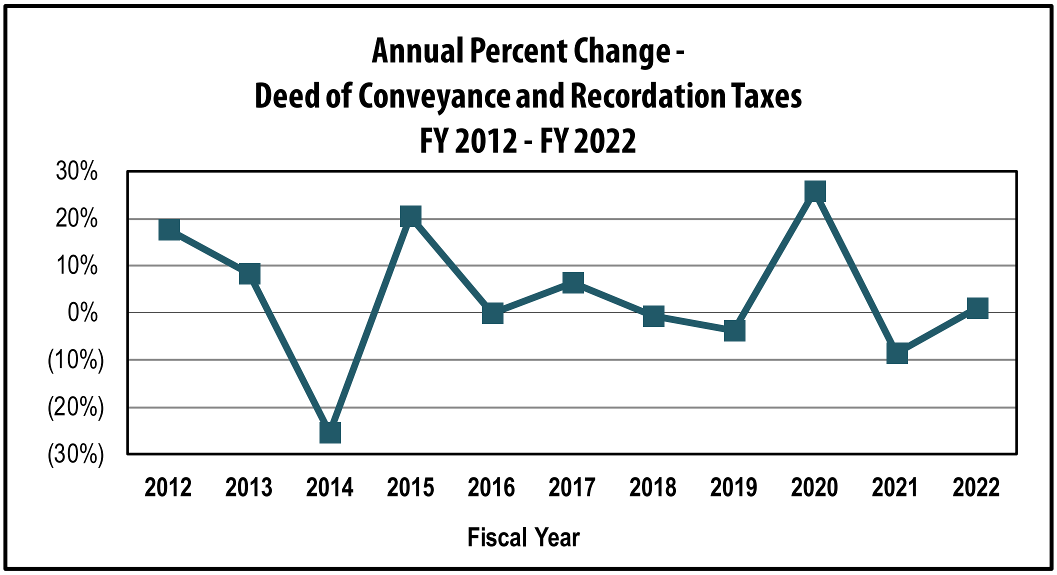
RECORDATION/DEED OF CONVEYANCE TAXES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$38,648,450	$31,212,155	$35,376,957	$35,730,727	$353,770	1.0%

The FY 2022 Advertised Budget Plan estimate for Recordation and Deed of Conveyance Taxes of $35,730,727 represents an increase of $353,770 or 1.0 percent over the *FY 2021 Revised Budget Plan*. The FY 2022 estimate is comprised of $27,981,850 in Recordation Tax revenues and $7,748,877 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.

Primarily due to increased mortgage refinancing activity as a result of low mortgage interest rates, revenues increased 17.6 percent in FY 2012 and 8.5 percent in FY 2013. 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, combined FY 2020 receipts increased 25.8 percent. Through the first four months of FY 2021, combined receipts were up over 38 percent and the estimate was increased $4.2 million as part of the *FY 2021 Mid-Year Review*, reflecting a decrease of 8.5 percent from the FY 2020 level. The revised FY 2021 estimate assumes that refinancing activity will taper off in the second half of the fiscal year relative to the strong growth experienced early in the year, as well as compared to the level of revenue collected during the same time last year. FY 2022 receipts are projected to increase a combined 1.0 percent.

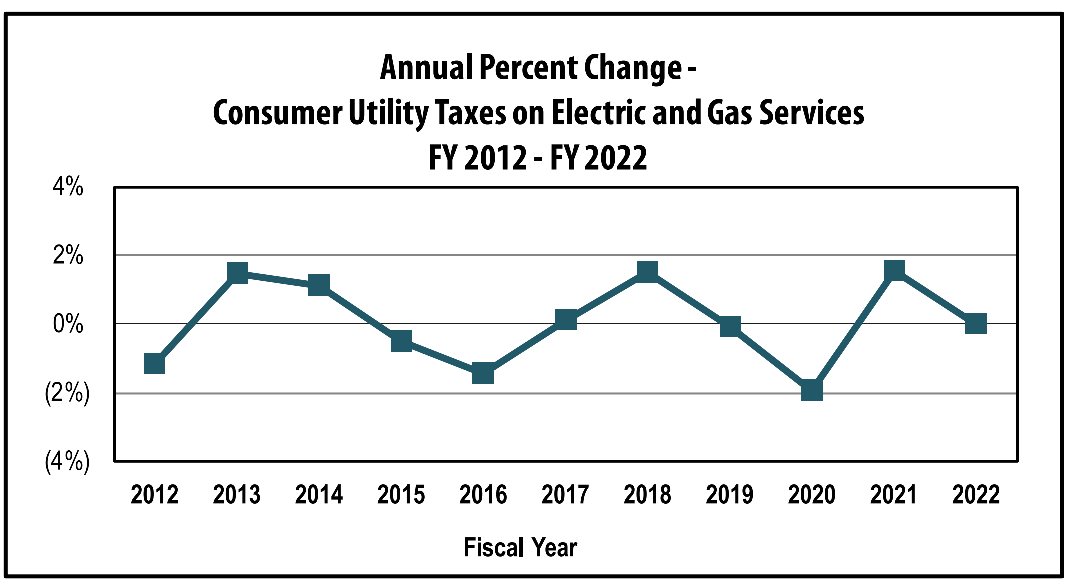


Consumer Utility Taxes

CONSUMER UTILITY TAXES - GAS AND ELECTRIC

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$44,940,753	$45,639,081	$45,639,081	$45,639,081	$0	0.0%

The FY 2022 Advertised Budget Plan estimate for Consumer Utility Taxes on gas and electric services of $45,639,081 reflects no change from the *FY 2021 Revised Budget Plan*. The FY 2022 estimate is comprised of $36,019,387 in taxes on electric service and $9,619,694 in taxes on gas service. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity and gas services.



Revenues from Consumer Utility Taxes on gas and electric services from FY 2012 to FY 2019 have remained stable, growing at an average annual rate of just 0.3 percent. FY 2020 collections decreased 2.0 percent compared to FY 2019 likely due to COVID-19 related business closures. Growth of 1.6 percent is projected in FY 2021.

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 2022	Natural Gas Customer Class	Monthly Tax FY 2001-FY 2022
Residential	$0.00605 per kWh	**Residential**	$0.05259 per CCF
Minimum	+$0.56 per bill	Minimum	+$0.56 per bill
Maximum	$4.00 per bill	Maximum	$4.00 per bill
Master Metered Apartments	$0.00323 per kWh	**Master Metered Apartments**	$0.01192 per CCF
Minimum	+$0.56 / dwelling unit	Minimum	+$0.56 / dwelling unit
Maximum	$4.00 / dwelling unit	Maximum	$4.00 / dwelling unit
Commercial	$0.00594 per kWh	**Nonresidential**	$0.04794 per CCF
Minimum	+ $1.15 per bill	Minimum	+ $0.845 per bill
Maximum	$1,000 per bill	Maximum	$300 per bill
Industrial	$0.00707 per kWh	**Nonresidential Interruptible**	$0.00563 per CCF
Minimum	+$1.15 per bill	Minimum	+$4.50 per meter
Maximum	$1,000 per bill	Maximum	$300 per meter

Communication Sales Tax

COMMUNICATIONS SALES TAX

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$2,551,599	$3,492,634	$2,551,599	$1,707,773	($843,826)	(33.1%)

The FY 2022 Advertised Budget Plan estimate for the General Fund portion of the Communications Sales Tax of $1,707,773 reflects a decrease of $843,826 or 33.1 percent from the *FY 2021 Revised Budget Plan* due to a change in the distribution of revenue among funds within the County in order to cover all the expenses of Fund 40090, E-911. The Communications Tax is a statewide tax that was first implemented in January 2007, after the 2006 Virginia General Assembly session approved legislation that changed the way in which taxes are levied on communications services. Based on this legislation, local taxes on land line and wireless telephone services were replaced with a 5 percent statewide Communication Sales Tax. In addition to the communications services previously taxed, the 5 percent Communication Sales Tax applies to satellite television and radio services, internet calling and long-distance telephone charges. As part of this legislation, local E-911 fees were repealed and replaced with a statewide $0.75 per line fee. These rates were meant to provide revenue neutrality with FY 2006 receipts, which were $85.5 million for Fairfax County. All communications taxes are remitted to the state for distribution to localities based on the locality's share of total statewide FY 2006 collections of these taxes. Fairfax County's share is determined by the state and is set at 18.89 percent. Of the total tax, the Cable Franchise portion is directed to Fund 40030, Cable Communications. Prior to FY 2015, the percentage of the remaining revenue was directed to Fund 40090, E-911 and the General Fund based on their relative share of the tax in FY 2006. However, to cover all the expenses in the E-911 Fund, a transfer from the General Fund was still required. To eliminate the need for a General Fund transfer, beginning in FY 2015, more Communications Sales Tax revenue is directed to Fund 40090, E-911. The FY 2021 General Fund estimate was reduced $0.9 million as part of the *FY 2021 Mid-Year Review* based on actual receipts during FY 2020 and collection trends during FY 2021. In FY 2022, total Communications Sales Taxes are projected to be $62.7 million. Of the total tax, Cable Franchise Fees of $13.4 million will be directed to Fund 40030, Cable Communications. Of the remaining tax, $47.6 million will be posted in Fund 40090, E-911 and $1.7 million to the General Fund in FY 2022.

The distribution of the tax since FY 2020 is shown below. The table illustrates that this tax has eroded significantly over the years compared to the $85.5 million collected by the County in FY 2006.

Communications Sales Tax Revenue

Fund	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected
Fund 10001, General Fund	$2,551,599	$2,551,599	$1,707,773
Fund 40030, Cable Communications	15,725,215	14,374,266	13,396,637
Fund 40090, E-911	46,986,276	46,986,276	47,574,938
Total	**$65,263,090**	**$63,912,141**	**$62,679,348**

Vehicle Registration License Fee

VEHICLE REGISTRATION LICENSE FEE

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$27,319,481	$27,052,146	$27,052,146	$27,052,146	$0	0.0%

The FY 2022 Advertised Budget Plan estimate for Vehicle Registration Fee revenue of $27,052,146 reflects no change from the *FY 2021 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. The FY 2021 estimate remains unchanged based on actual collections year-to-date. 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 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$15,778,992	$16,443,857	$6,950,000	$7,645,000	$695,000	10.0%

The FY 2022 Advertised Budget Plan estimate for Transient Occupancy Tax of $7,645,000 reflects an increase of $695,000 or 10.0 percent over the *FY 2021 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 earmarked for tourism promotion, but there is no restriction on the use of funds at a tax rate above 5 percent.

During FY 2013 and FY 2014, business travel was reported to have been down in the region due to federal spending reductions and Transient Occupancy Tax revenue declined for two consecutive years. 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. The U.S. hotel industry has reported significant year-over-year declines in three key performance metrics: occupancy, average daily rate (ADR), and revenue per available room (RevPAR). Hotel revenues in Fairfax County declined almost 75 percent between March and August 2020 compared to the same period in 2019. FY 2021 collections through October were down 66.8 percent and as part of the *FY 2021 Mid-Year Review*, the estimate was reduced $9.5 million, reflecting a decrease of 56.0 percent from the FY 2020 level. As hotel revenue is not expected to recover until at least mid-2021, the revised FY 2021 estimate is based on the assumption that TOT revenue collections will continue to decrease through the spring of 2021, with moderating declines in the last two months of the fiscal year. FY 2022 estimate reflects an increase of 10.0 percent based on the expectation that as travel restrictions continue to be lifted, hotel occupancy will start to recover.

Cigarette Tax

CIGARETTE TAX

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$5,428,504	$5,422,269	$5,009,455	$4,959,360	($50,095)	(1.0%)

The FY 2022 Advertised Budget Plan estimate for Cigarette Tax of $4,959,360 reflects a decrease of $50,095 or 1.0 percent from the *FY 2021 Revised Budget Plan*. Fairfax County's tax rate is 30 cents per pack, the same as the state rate. 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 would take effect July 1, 2021.

Cigarette Tax receipts have been down for eight consecutive years, decreasing 6.2 percent in FY 2020. As part of the *FY 2021 Mid-Year Review*, the FY 2021 estimate was decreased $0.4 million, reflecting a projected decline of 7.7 percent, based on actual receipts during FY 2020 and collections trends during the current fiscal year. FY 2022 Cigarette Tax receipts are anticipated to decline 1.0 percent.

Permits, Fees and Regulatory Licenses

PERMITS, FEES AND REGULATORY LICENSES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$54,002,649	$49,642,908	$49,642,908	$49,642,908	$0	0.0%

The FY 2022 Advertised Budget Plan estimate for Permits, Fees, and Regulatory Licenses of $49,642,908 reflects no change from the *FY 2021 Revised Budget Plan*.

Land Development Service (LDS) fees for building permits, site plans, and inspection services make up over three-quarters of the Permits, Fees, and Regulatory Licenses category. Changes in LDS fee revenue typically track closely to the current condition of the real estate market, as well as the size and complexity of projects submitted to LDS for review. As part of the FY 2021 Adopted Budget Plan, the estimate for LDS fee revenue was reduced and reflected a decrease of 12.5 percent based on the expectation that receipts will be negatively impacted by COVID-19. However, year-to-date revenues have not been impacted as severely and staff anticipates that the FY 2021 estimate would be adjusted as part of the *FY 2021 Third Quarter Review*. The FY 2022 estimate for LDS fee revenue remains at the FY 2021 adopted level.

Fines and Forfeitures

FINES AND FORFEITURES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$10,001,169	$11,795,664	$7,934,518	$8,727,970	$793,452	10.0%

The FY 2022 Advertised Budget Plan estimate for Fines and Forfeitures of $8,727,970 reflects an increase of $793,452 or 10.0 percent over the *FY 2021 Revised Budget Plan*. The projected increase is based on the anticipation that a number of revenue categories, which were impacted by COVID-19, would start to recover in FY 2022.

The FY 2021 estimate for Fines and Forfeitures was decreased a net $3.9 million during the *FY 2021 Mid-Year Review*. The decrease was primarily the result of adjusting the estimate for General District Court fines by $3.2 million due to lower case filings in the courts, as well as lower Parking Violations revenue based on actual FY 2020 receipts and collection trends in FY 2021.

Investment Interest

INVESTMENT INTEREST

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$64,050,920	$21,923,617	$21,923,617	$12,638,976	($9,284,641)	(42.3%)

The FY 2022 Advertised Budget Plan estimate for Investment Interest of $12,638,976 reflects a decrease of $9,284,641 or 42.3 percent from the *FY 2021 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. From 2004 to 2006, the Federal Reserve increased interest rates from 1.0 percent to 5.25 percent in an effort to stem inflation. As a result of higher rates, the annual average yield on County investments was 5.1 percent in FY 2007, and revenue from Interest on Investments was a record high of $92.1 million. 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.

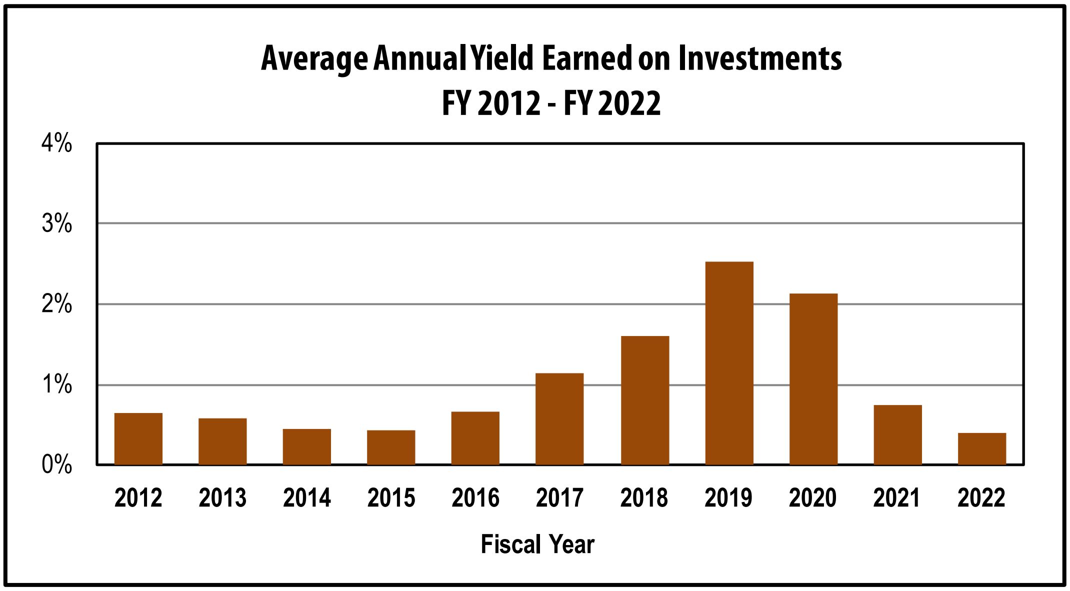
In December 2015, the Federal Reserve raised the target range for the federal funds rate by a quarter-percentage point for the first time in almost a decade as policy makers cited the improved labor market conditions and the solid pace of economic activity. As a result, FY 2016 Interest on Investments 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 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 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 can keep lending to businesses. The Fed's actions with regard to cutting interest rates to near zero due to COVID-19 negatively impact the earnings that the County generates on its portfolio investments. General Fund Investment Interest revenue in FY 2021 is projected to decline $42.1 million, or 65.8 percent from the FY 2020 level based on a projected average yield of 0.74 percent.

The Federal Reserve has made clear that the accommodative monetary policy will continue until the pandemic related economic dislocations have abated. The FY 2022 Advertised Budget Plan estimate for Investment Interest of $12.6 million reflects a decrease of $9.3 million from FY 2021 and is based on a projected average yield of 0.40 percent, a portfolio size of $3.6 billion and a General Fund percentage net of administrative fees of 79.0 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 2012.



Charges for Services

CHARGES FOR SERVICES

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$70,109,331	$83,119,246	$56,526,667	$57,104,738	$578,071	1.0%

The FY 2022 Advertised Budget Plan estimate for Charges for Services revenue of $57,104,738 reflects an increase of $578,071 or 1.0 percent over the *FY 2021 Revised Budget Plan*. This increase is primarily the result of projected increases in recreation fee revenue from various programs that were disrupted due to COVID-19.

During the *FY 2021 Mid-Year Review*, the FY 2021 estimate for Charges for Services was reduced $26.6 million. The largest reduction - $22.1 million – was associated with the School-Age Child Care (SACC) fee revenue, as the SACC program was impacted by Fairfax County Public Schools (FCPS) decision to provide all virtual learning in response to the pandemic. Along with program availability and capacity, the level of SACC revenues collected is also dependent on human behavior. As FCPS has continued virtual learning and schools have not reopened, the SACC revenue estimate will be evaluated again as part of the *FY 2021 Third Quarter Review*. Other Charges for Services revenue categories that were reduced in FY 2021 include EMS billings revenue, which was reduced by $2.0 million, as the number of EMS transports has declined, as well as a net reduction of $2.1 million in many other charges and fees as a result of program closures and lower levels of activity across the County.

It should be noted that the FY 2022 estimate for SACC fee revenue remains at the FY 2021 reduced level.

Recovered Costs/Other Revenue

RECOVERED COSTS / OTHER REVENUE

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$15,486,983	$16,234,444	$15,526,944	$15,526,944	$0	0.0%

The FY 2022 Advertised Budget Plan estimate for Recovered Costs/Other Revenue of $15,526,944 reflects no change from the *FY 2021 Revised Budget Plan*.

During the *FY 2021 Mid-Year Review*, the revenue estimate for Recovered Costs/Other Revenue was decreased a net $0.7 million from the FY 2021 Adopted Budget Plan estimate. The decrease was associated with adjusting the estimate for the City of Fairfax Shared Governmental Expenses reimbursement, which was reduced $0.2 million as a result of the reconciliation of the City's share of expenses based on actual utilization and expenses during FY 2020. In addition, revenue associated with recovered costs for operating the Adult Detention Center was reduced by $0.5 million as a result of lower population and the impact of the COVID-19 pandemic.

Revenue from the Commonwealth/Federal Government

REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT[1]

FY 2020 Actual	FY 2021 Adopted	FY 2021 Revised	FY 2022 Advertised	Increase/ (Decrease)	Percent Change
$344,430,212	$141,634,775	$142,528,874	$142,528,874	$0	0.0%

[1] 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 2022 Advertised Budget Plan estimate for Revenue from the Commonwealth and Federal Government of $142,528,874 reflects no change from the *FY 2021 Revised Budget Plan*.

The *FY 2021 Revised Budget Plan* estimate for Revenue from the Commonwealth and Federal Government was increased $0.9 million over the FY 2021 Adopted Budget Plan estimate as a result of adjustments made during the *FY 2020 Carryover Review* associated with state and federal reimbursement funding for additional Public Assistance eligibility workers to address increased caseloads, as well as additional positions for Protection and Preservation Services. The revenue increase is fully offset by an expenditure increase for no net impact to the General Fund.

It should be noted that the actual FY 2020 revenue of $344.4 million shown in the table above reflects one-time revenue of $200.2 million, which the County received as federal stimulus from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund to cover eligible expenses related to the direct response to the crisis.

FARE FAC

1742

General Fund Disbursement Overview

COUNTY OF FAIRFAX
FARE FAC
1742
VIRGINIA

FY 2022

Advertised Budget Plan

General Fund Disbursement Overview

Summary of General Fund Direct Expenditures

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Expenditures						
Personnel Services	$869,821,333	$907,917,682	$909,339,979	$916,604,106	$7,264,127	0.80%
Operating Expenses	383,281,086	355,528,865	535,400,216	352,597,746	(182,802,470)	(34.14%)
Recovered Costs	(33,946,503)	(34,995,105)	(36,726,625)	(35,235,529)	1,491,096	(4.06%)
Capital Equipment	3,743,134	200,000	7,326,034	581,600	(6,744,434)	(92.06%)
Fringe Benefits	391,643,204	399,978,711	400,813,391	404,378,701	3,565,310	0.89%
Total Direct Expenditures	**$1,614,542,254**	**$1,628,630,153**	**$1,816,152,995**	**$1,638,926,624**	**($177,226,371)**	**(9.76%)**
Positions						
Positions	10,444	10,416	10,526	10,617	91	0.86%
Full-Time Equivalents	10,312.20	10,282.33	10,393.52	10,483.77	90.25	0.87%

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 2022 Advertised Budget Plan direct expenditure level of $1,638,926,624 represents a decrease of $177,226,371 or 9.76 percent from the *FY 2021 Revised Budget Plan* direct expenditure level of $1,816,152,995. The FY 2022 funding level reflects an increase of $10,296,471, or 0.63 percent, over the FY 2021 Adopted Budget Plan direct expenditure level of $1,628,630,153.

Personnel Services

In FY 2022, funding for Personnel Services totals $916,604,106, an increase of $7,264,127 or 0.80 percent over the *FY 2021 Revised Budget Plan* funding level of $909,339,979. Personnel Services increased $8,686,424, or 0.96 percent, over the FY 2021 Adopted Budget Plan funding level of $907,917,682. The net FY 2022 General Fund agency positions represent an increase of 91/90.25 FTE positions over the *FY 2021 Revised Budget Plan*. For agency-level detail, the FY 2022 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 $830,594,959 reflects an increase of $6,184,468 or 0.75 percent over the FY 2021 Adopted Budget Plan. This increase primarily reflects the addition of new positions to support new facilities and critical programs.

Limited-Term position funding (temporary and non-merit benefits-eligible employees) reflects a decrease of $1,956 or 0.01 percent from the FY 2021 Adopted Budget Plan.

Overtime Pay funding reflects an increase of $80,000 or 0.14 percent over the FY 2021 Adopted Budget Plan primarily due to additional staffing in Public Safety agencies for new facilities.

Position Adjustments in the FY 2022 Advertised Budget Plan reflect a net increase of 91/90.25 FTE positions over the *FY 2021 Revised Budget Plan* due to the following:

- An increase of 16/16.0 FTE positions in the Police Department to continue the process of staffing the South County Police Station.
- An increase of 15/15.0 FTE positions in the Office of the Commonwealth Attorney's to support the ongoing efforts of the Body-Worn Camera program, as well as handling all sex crimes and majority of violent crimes.
- An increase of 13/13.0 FTE positions in the Office of Capital Facilities to address growing workload requirements associated with the planned projects in the Capital Improvement Program.
- An increase of 9/8.50 FTE positions in the Department of Neighborhood and Community Services to support operations and programs at the new Sully Community Center, which will help provide equitable access to health services and recreational opportunities.
- An increase of 8/8.0 FTE positions in the Fire and Rescue Department associated with the Scotts Run Fire Station. Funding provides support for the full-year operation of a Medic Unit.
- An increase of 6/6.0 FTE positions in the Office of the Sheriff to address the opioid epidemic and support the jail-based Medication Assisted Treatment program within the Adult Detention Center to allow for 24/7 medical services coverage.
- An increase of 5/5.0 FTE positions in the Department of Human Resources as a result of the legislative changes for collective bargaining for public employees during the 2020 General Assembly session.
- An increase of 5/4.75 FTE positions in the Health Department: 2/2.0 FTE positions to support operations and programs at the new Sully Community Center, which will help provide equitable access to health services and recreational opportunities; 2/1.75 FTE positions associated with the transition of UASI funding to local government funding; and 1/1.0 FTE position as part of a recommendation from the Opioid Task Force to provide support to opioid-exposed infants and families.
- An increase of 3/3.0 FTE positions in the General District Court to support the County's Diversion First initiative. These positions will support the increase in caseload and provide support to the judges.
- An increase of 2/2.0 FTE positions in Business Planning and Support to provide better support to the Department of Public Works and Environmental Services. This increase is part of the second phase of the IT consolidation in this agency.
- An increase of 2/2.0 FTE positions 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 Affordable Housing Resource Panel and Phase II of the Communitywide Housing Strategic Plan to produce 5,000 units of affordable housing over the next fifteen years.

- An increase of 2/2.0 FTE positions in the Office of Elections: 1/1.0 FTE position to address the increase in complexity of financial activity in the department and 1/1.0 FTE position to address the increased workload associated with managing the County's voting equipment system.

- An increase of 1/1.0 FTE position in the Department of Economic Initiatives to address growing workload requirements associated with the economic opportunity program and recovery initiatives.

- An increase of 1/1.0 FTE position in the Department of Tax Administration to support anticipated growth in the number of businesses in redevelopment areas and increases in the number and complexity of appeals.

- An increase of 1/1.0 FTE position in the Facilities Management Department to assist with the implementation of Phase 1 and Phase 2 of a multi-year Government Center Security Restoration Plan.

- An increase of 1/1.0 FTE position in the Office of the County Attorney to provide legal support to the Board of Supervisors and County staff who will be implementing collective bargaining approved by the General Assembly during the 2020 session.

- An increase of 1/1.0 FTE position in the Office of Emergency Management associated with the transition of Urban Areas Security Initiative (UASI) funding to local government funding.

It should be noted that position movements between General Fund agencies are not included above.

Fringe Benefits

In FY 2022, funding for Fringe Benefits totals $404,378,701, an increase of $3,565,310 or 0.89 percent over the *FY 2021 Revised Budget Plan* level of $400,813,391 and an increase of $4,399,990 or 1.10 percent over the FY 2021 Adopted Budget Plan level of $399,978,711. The increase over the FY 2021 Adopted Budget Plan is primarily due to the following increases, offset by savings in other areas, primarily health insurance and social security.

- An increase of $7,113,882 in Fringe Benefits is based on funding for new positions added in FY 2022 and funding required for the full-year impact of positions added in FY 2021. This increase impacts Health, Dental and Life Insurance, Social Security, and Retirement.

- An increase of $2,105,714 in unemployment billing from the Virginia Employment Commission based on year-to-date FY 2021 experience that reflects the impact of the COVID-19 pandemic.

- An increase of $1,948,101 in employer contributions to the retirement systems is due to increases in the employer contribution rates, partially offset by savings based on year-to-date FY 2021 experience.

- These increases are partially offset by savings in several fringe benefit categories, including a decrease in Health Insurance premiums resulting from participant migration out of the County's highest-cost health plan and a decrease in Life Insurance premiums as a result of a reduction in contracted rates for basic life coverage.

Operating Expenses

In FY 2022, Operating Expenses total $352,597,746, a decrease of $182,802,470 or 34.14 percent from the *FY 2021 Revised Budget Plan* funding level of $535,400,216. Operating Expenses decreased by $2,931,119 or 0.82 percent from the FY 2021 Adopted Budget Plan funding level of $355,528,865. Major adjustments from the FY 2021 Adopted Budget Plan are as follows:

- A net increase of $1,706,957 in the Facilities Management Department is primarily associated with increases for FY 2022 lease requirements, utility, custodial, repair/maintenance, and landscaping associated with new or expanded facilities, HVAC maintenance contracts, and operating costs for Phase 2 of the Government Center Security Restoration Plan. These increases are partially offset by a decrease to reflect the new process of billing for services.

- An increase of $796,743 in the Department of Neighborhood and Community Services primarily associated with the transfer of funding for multiple contracts from Agency 67, Department of Family Services to better align service delivery within the health and human services system.

- An increase of $719,382 in the Police Department associated with operating costs related to the South County Police Station.

- A net decrease of $9,838,597 in Unclassified Administrative Expenses in the General Fund Pandemic Reserve to offset revenue losses as a result of COVID-19.

- A net decrease of $1,306,662 in the Department of Family Services primarily associated with anticipated savings based on trends in actual operating expenditures, the transfer of multiple contracts to Agency 79, Department of Neighborhood and Community Services, and the transfer of remaining balance supporting the Artemis House Domestic Violence Shelter contract to Agency 38, Department of Housing and Community Development.

Capital Equipment

In FY 2022, Capital Equipment funding for General Fund agencies totals $581,600, a decrease of $6,744,434 or 92.06 percent from the *FY 2021 Revised Budget Plan* funding level of $7,326,034. Capital Equipment funding increased by $381,600 over the FY 2021 Adopted Budget Plan funding level of $200,000. Funding of $381,600 is required to purchase equipment for the Police Department to support the establishment of 16/16.0 FTE positions to continue the process of staffing the South County Police Station and $200,000 is required for the Fairfax County Park Authority to replace outdated critical capital equipment.

Recovered Costs

In FY 2022, Recovered Costs total $35,235,529, an increase of $240,424 or 0.69 percent over the FY 2021 Adopted Budget Plan level of $34,995,105, and a decrease of $1,491,096 or 4.06 percent from the *FY 2021 Revised Budget Plan* level of $36,726,625. This is primarily associated with Capital Facilities' recovered costs for capital projects.

Summary of General Fund Transfers

The FY 2022 Transfers Out from the General Fund total $2,849,500,560, a decrease of $43,301,007, or 1.50 percent, from the *FY 2021 Revised Budget Plan* Transfers Out of $2,892,801,567. These transfers support programs and activities that reflect the Board of Supervisors' priorities.

Adjustments are summarized below.

	Increase / (Decrease) Over FY 2021 Revised
Fund S10000, Public School Operating	$14,129,610
Fund 10010, Revenue Stabilization Fund	(3,995,212)
Fund 10015, Economic Opportunity Reserve	(14,050,131)
Fund 10030, Contributory Fund	(639,300)
Fund 10040, Information Technology	(10,000,000)
Funds 20000 and 20001, Consolidated Debt Service	(787,151)
Fund 30010, General Construction and Contributions	(5,479,911)
Fund 30015, Environmental and Energy Program	(6,667,848)
Fund 30020, Infrastructure Replacement and Upgrades	(12,315,375)
Fund 30060, Pedestrian Walkway Improvements	(2,218,555)
Fund 40040, Fairfax-Falls Church Community Services Board	29,395
Fund 73030, OPEB Trust	510,000
Fund 80000, Park Revenue and Operating	(1,706,529)
Fund 83000, Alcohol Safety Action Program	(150,000)
Total	**($43,301,007)**

Fund S10000, Public School Operating

The FY 2022 General Fund transfer to Fund S10000, Public School Operating, is $2,157,451,821, an increase of $14,129,610, or 0.66 percent, over the *FY 2021 Revised Budget Plan* transfer of $2,143,322,211. 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 52.8 percent of total General Fund Disbursements.

Fund 10010, Revenue Stabilization Fund

The FY 2022 General Fund transfer to Fund 10010, Revenue Stabilization, is $0, a decrease of $3,955,212, or 100.00 percent, from the *FY 2021 Revised Budget Plan* transfer of $3,955,212. The *FY 2021 Revised Budget Plan* includes one-time funding adjustments as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review* and the *FY 2021 Mid-Year Review*. In FY 2022, the reserve will be maintained at its target level of 5.0 percent of General Fund disbursements.

Fund 10015, Economic Opportunity Reserve

The FY 2022 General Fund transfer to Fund 10015, Economic Opportunity Reserve, is $0, a decrease of $14,050,131, or 100.00 percent, from the *FY 2021 Revised Budget Plan* transfer of $14,050,131. The *FY 2021 Revised Budget Plan* includes one-time funding adjustments as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review* and the *FY 2021 Mid-Year Review*. In FY 2022, the reserve will be maintained at its target level of 1.0 percent of General Fund disbursements.

Fund 10030, Contributory Fund
The FY 2022 General Fund transfer to Fund 10030, Contributory Fund, is $14,492,449, a decrease of $639,300, or 4.22 percent, from the *FY 2021 Revised Budget Plan* transfer of $15,131,749. More detail on the Contributory Fund is included later in this section.

Fund 10040, Information Technology
The FY 2022 General Fund transfer to Fund 10040, Information Technology, is $0, a decrease of $10,000,000, or 100.00 percent, from the *FY 2021 Revised Budget Plan* transfer of $10,000,000. The *FY 2021 Revised Budget Plan* includes a one-time funding adjustment as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review* for new and ongoing projects.

Funds 20000 and 20001, Consolidated Debt Service
The FY 2022 General Fund transfer to Funds 20000 and 20001, Consolidated Debt Service, is $328,435,654, a decrease of $787,151, or 0.24 percent, from the *FY 2021 Revised Budget Plan* transfer of $329,222,805. This decrease takes into account lower than anticipated bond sales and savings associated with refinancings.

Fund 30010, General Construction and Contributions
The FY 2022 General Fund transfer to Fund 30010, General Construction and Contributions, is $16,579,278, a decrease of $5,479,911, or 24.84 percent, from the *FY 2021 Revised Budget Plan* transfer of $22,059,189. The *FY 2021 Revised Budget Plan* includes one-time funding adjustments as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*. FY 2022 funding is limited to only the most critical priority projects.

Fund 30015, Environmental and Energy Program
The FY 2022 General Fund transfer to Fund 30015, Environmental and Energy Program, is $1,298,767, a decrease of $6,667,848, or 83.70 percent, from the *FY 2021 Revised Budget Plan* transfer of $7,966,615. Fund 30015 was created in FY 2021 to consolidate all projects associated with the Environmental and Energy Strategy Programs. Some of these programs were previously funded in Fund 30010, General Construction and Contributions and Fund 30020, Infrastructure Replacement and Upgrades.

Fund 30020, Infrastructure Replacement and Upgrades
The FY 2022 General Fund transfer to Fund 30020, Infrastructure Replacement and Upgrades, is $0, a decrease of $12,315,375, or 100.00 percent, from the *FY 2021 Revised Budget Plan* transfer of $12,315,375. The *FY 2021 Revised Budget Plan* includes one-time funding adjustments as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*. In recent years, it has been the Board's practice to fund some or all of the infrastructure replacement and upgrade projects using one-time funding as available as part of quarterly reviews. Due to budget constraints, there is no funding included as part of the FY 2022 Advertised Budget Plan.

Fund 30060, Pedestrian Walkway Improvements
The FY 2022 General Fund transfer to Fund 30060, Pedestrian Walkway Improvements, is $800,000, a decrease of $2,218,555, or 73.52 percent, from the *FY 2021 Revised Budget Plan* transfer of $3,018,555. The *FY 2021 Revised Budget Plan* includes one-time funding adjustments as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*. FY 2022 funding is limited to only the most critical priority projects.

Fund 40040, Fairfax-Falls Church Community Services Board
The FY 2022 General Fund transfer to Fund 40040, Fairfax-Falls Church Community Services Board, is $147,583,964, an increase of $29,395, or 0.02 percent, over the *FY 2021 Revised Budget Plan* transfer of $147,554,569. This net increase is primarily due to additional funding and positions to

combat the opioid use epidemic, additional funding and positions to support the Diversion First initiative, additional funding and positions to provide support coordination services, and additional funding and positions to support healthcare business operations, partially offset by a reduction of $1,400,000 in Operating Expenses. Detailed information can be found in the Fund 40040, Fairfax-Falls Church Community Services Board, narrative in Volume 2 of the FY 2022 Advertised Budget Plan.

Fund 73030, OPEB Trust
The FY 2022 General Fund transfer to Fund 73030, OPEB Trust, is $5,000,000, an increase of $510,000, or 11.36 percent, over the *FY 2021 Revised Budget Plan* transfer of $4,490,000. This increase is due to an increase in the Actuarially Determined Contribution (ADC) that is primarily the result of actual retiree claims experience. Detailed information on the County Insurance Fund can be found in the Fund 60000, County Insurance, narrative in Volume 2 of the FY 2022 Advertised Budget Plan.

Fund 80000, Park Revenue and Operating
The FY 2022 General Fund transfer to Fund 80000, Park Revenue and Operating, is $0, a decrease of $1,706,529, or 100.00 percent from the *FY 2021 Revised Budget Plan* transfer of $1,706,529. The *FY 2021 Revised Budget Plan* includes one-time funding adjustments as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*.

Fund 83000, Alcohol Safety Action Program
The FY 2022 General Fund transfer to Fund 83000, Alcohol Safety Action Program, is $774,807, a decrease of $150,000, or 16.22 percent from the *FY 2021 Revised Budget Plan* transfer of $924,807. The *FY 2021 Revised Budget Plan* includes one-time funding adjustments as approved by the Board of Supervisors as part of the *FY 2020 Carryover Review*.

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 2022 contributory funding totals $14,493,160 and reflects a decrease of $14,300 or 0.1 percent from the FY 2021 Adopted Budget Plan funding level of $14,507,460. The required Transfer In from the General Fund is $14,492,449. Individual contributions are described in detail in the narrative of Fund 10030, Contributory Fund, in Volume 2 of the FY 2022 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 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
Legislative-Executive Functions/Central Service Agencies:				
Dulles Area Transportation Association	$15,000	$15,000	$15,000	$15,000
Metropolitan Washington Council of Govts.	1,203,241	1,231,388	1,256,388	1,240,409
National Association of Counties	21,635	21,635	21,635	21,635
Northern Virginia Regional Commission	743,197	744,711	744,711	756,917
Northern Virginia Transportation Comm.	164,451	163,471	163,471	160,006
Virginia Association of Counties	240,655	245,469	245,469	244,944
Washington Airports Task Force	50,000	50,000	50,000	50,000
Subtotal Legislative-Executive	**$2,438,179**	**$2,471,674**	**$2,496,674**	**$2,488,911**
Public Safety:				
NOVARIS	$9,577	$9,577	$9,577	$9,577
NVERS	10,000	10,000	10,000	10,000
Subtotal Public Safety	**$19,577**	**$19,577**	**$19,577**	**$19,577**
Health and Welfare:				
Health Systems Agency of Northern Virginia	$108,200	$108,200	$108,200	$108,200
Legal Representation for Immigrants	200,000	0	0	0
Medical Care for Children	237,000	237,000	237,000	237,000
Northern Virginia Healthcare Center/ Birmingham Green Adult Care Residence	2,808,377	2,867,393	2,867,393	2,849,012
Volunteer Fairfax	441,142	405,772	405,772	405,772
Subtotal Health and Welfare	**$3,794,719**	**$3,618,365**	**$3,618,365**	**$3,599,984**
Parks, Recreation and Cultural:				
ARTSFAIRFAX	$1,104,445	$1,104,445	$1,104,445	$1,104,445
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	150,000	150,000	150,000	150,000
Korean Community Center	500,000	0	0	0
Northern Virginia Regional Park Authority	2,193,507	2,244,050	2,244,050	2,229,880
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
Turning Point Suffragist Memorial	0	0	600,000	0
Wolf Trap Foundation for the Performing Arts	125,938	125,938	125,938	125,938
Subtotal Parks, Recreation & Cultural	**$4,523,372**	**$4,073,915**	**$4,673,915**	**$4,059,745**

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
Community Development:				
Architectural Review Board	$8,200	$8,500	$8,500	$10,005
Commission for Women	6,916	6,916	6,916	6,916
Convention and Visitors Corporation	3,227,545	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	114,742	113,912	113,912	113,421
Northern Virginia Conservation Trust	227,753	227,753	227,753	227,753
Southeast Fairfax Development Corporation	183,320	183,320	183,320	183,320
Women's Center of Northern Virginia	27,023	27,023	27,023	27,023
Subtotal Community Development	**$4,413,877**	**$4,198,272**	**$4,198,272**	**$4,199,286**
Nondepartmental:				
Employee Advisory Council	$33,000	$33,000	$33,000	$33,000
Fairfax Public Law Library	92,657	92,657	92,657	92,657
Subtotal Nondepartmental	**$125,657**	**$125,657**	**$125,657**	**$125,657**
Total County Contributions	**$15,315,381**	**$14,507,460**	**$15,132,460**	**$14,493,160**

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Other Funds Overview

FY 2022

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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 $12,384,939,987 (excluding the General Fund) and total revenues of $4,436,365,236 (excluding the General Fund). The revenues are a decrease of $1,794,721,890, or 28.80 percent, from the *FY 2021 Revised Budget Plan* and a decrease of $150,814,007, or 3.29 percent, from the FY 2021 Adopted Budget Plan. The decrease from the *FY 2021 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 decrease in revenues from the FY 2021 Adopted Budget Plan is due primarily to decreased Sewer Bond Construction revenue. 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 2022 Advertised Budget Plan. Also, the FY 2022 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 2022 expenditures for Other Funds total $6,885,255,032 (excluding General Fund direct expenditures), and reflect a decrease of $2,821,565,845, or 29.07 percent, from the *FY 2021 Revised Budget Plan* funding level of $9,706,820,877. This decrease is primarily due to the effect of 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 2021, expenditures decreased $109,974,316, or 1.57 percent, from the FY 2021 Adopted Budget Plan total of $6,995,229,348. Of this net decrease, an amount of $190,727,825 reflects a decrease to the Sewer Bond Construction Fund, $16,138,572 reflects a decrease to the Public School Food and Nutrition Services Fund, $46,263,334 reflects an increase to the Public School Health and Flexible Benefits Fund, $29,935,455 reflects an increase to the County Transit Systems Fund, and $21,000,000 reflects an increase in Sewer Construction Improvements.

The following is a brief summary of the various funds 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 2022 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 the FCPS is discussed in further detail in the Fairfax County School Board's FY 2022 Advertised 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 2022, General Fund Group expenditures total $26,776,884 (excluding the General Fund), a decrease of $97,867,370, or 78.52 percent, from the *FY 2021 Revised Budget Plan* funding level of $124,644,254 due primarily to the carryover of ongoing IT project funds as well as no appropriated funding in the FY 2022 Advertised Budget Plan for the Economic Opportunity Reserve because its full balance will be appropriated as part of the *FY 2021 Carryover Review*. Excluding adjustments in FY 2021, expenditures decreased $264,300, or 0.98 percent, from the FY 2021 Adopted Budget Plan level of $27,041,184.

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 2022 Debt Service expenditures total $335,713,873.

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 2022, Special Revenue Fund expenditures total $4,041,107,773, a decrease of $1,212,852,930, or 23.08 percent, from the *FY 2021 Revised Budget Plan* funding level of $5,253,960,703 due primarily to the effect of significant carryover of unexpended project balances in the County and Regional Transportation Projects Fund, the Dulles Rail Phase II Transportation Improvement District 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 2021, expenditures increased $2,687,438, or 0.07 percent, over the FY 2021 Adopted Budget Plan level of $4,038,420,335.

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 2022 Internal Service expenditures total $936,011,233, a decrease of $65,559,650, or 6.55 percent, from the *FY 2021 Revised Budget Plan* level of $1,001,570,883 primarily due to decreases in the County Insurance and Health Benefits Funds. Excluding adjustments in FY 2021, expenditures increased $47,035,732, or 5.29 percent, over the FY 2021 Adopted Budget Plan level of $888,975,501.

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 2022 Enterprise Funds expenditures for sewer operation and maintenance and sewer debt service total $257,006,987, a decrease of $246,827,738, or 48.99 percent, from the *FY 2021 Revised Budget Plan* total of $503,834,725 primarily due to a significant decrease in Sewer Bond Construction offset by carryover of unexpended project balances in the Sewer Construction Improvement Fund to provide funding for future treatment plant requirements. Excluding adjustments in FY 2021, expenditures decreased $163,111,287, or 38.83 percent, from the FY 2021 Adopted Budget Plan level of $420,118,274.

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 2022 Custodial and Trust Funds combined expenditures total $959,168,244, an increase of $3,732,078, or 0.39 percent, over the *FY 2021 Revised Budget Plan* funding level of $955,436,166. This increase is primarily due to a net increase in the four existing retirement funds based on actual experience and a higher number of retirees and higher individual payment levels. Excluding adjustments in FY 2021, combined Custodial and Trust Funds expenditures decreased $184,696, or 0.02 percent, from the FY 2021 Adopted Budget Plan level of $959,352,940.

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Capital Projects Overview

FY 2022

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Capital Projects Overview

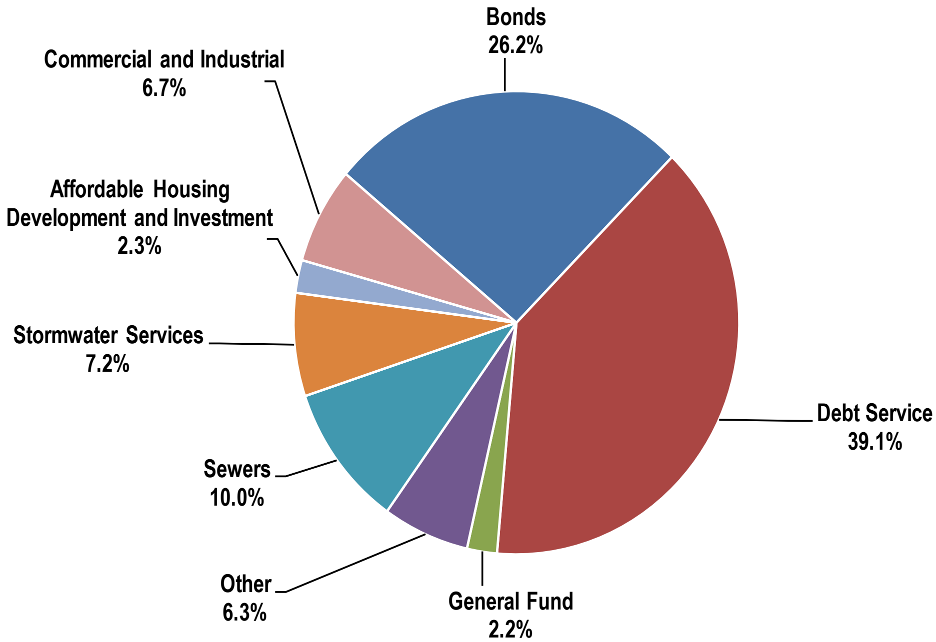
Summary of Capital Construction Program

The Capital Construction Program of Fairfax County 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 resource recovery 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 tax revenues from special revenue districts.

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 $858,919,556 is included in FY 2022 for the County's Capital Construction Program. Of this amount, $335,713,874 is included for debt service and $523,205,682 is included for capital expenditures. The source of funding for capital expenditures includes: $18,678,045 from the General Fund; $225,000,000 in General Obligation Bonds; $86,000,000 in sewer system revenues; $19,670,000 in revenues supporting the Affordable Housing Program; $61,810,455 in Stormwater Services revenue; $57,967,848 in Commercial and Industrial tax revenues; and $54,079,334 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.

FY 2022 Capital Construction Program



TOTAL CAPITAL PROGRAM = $858,919,556

General Fund Support

In FY 2022, an amount of $18,678,045 is supported by the General Fund for capital projects. This includes an amount of $13,188,045 for commitments, contributions, and facility maintenance and $5,490,000 for Paydown projects. The Paydown program has been redesigned at the request of the Board of Supervisors to exclude those projects that are on-going maintenance projects or annual contributions. Paydown now includes infrastructure replacement and upgrades, ADA compliance, athletic field improvements, and other capital improvements. The FY 2022 General Fund Capital Program represents a net increase of $605,000 from the FY 2021 Adopted Budget Plan to support additional funding for maintenance of 44 FCPS synthetic turf fields as approved by the Board of Supervisors. In addition, funding of $6,282,000 for infrastructure replacement and upgrade projects is proposed to be funded as part of a future quarterly review. 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.

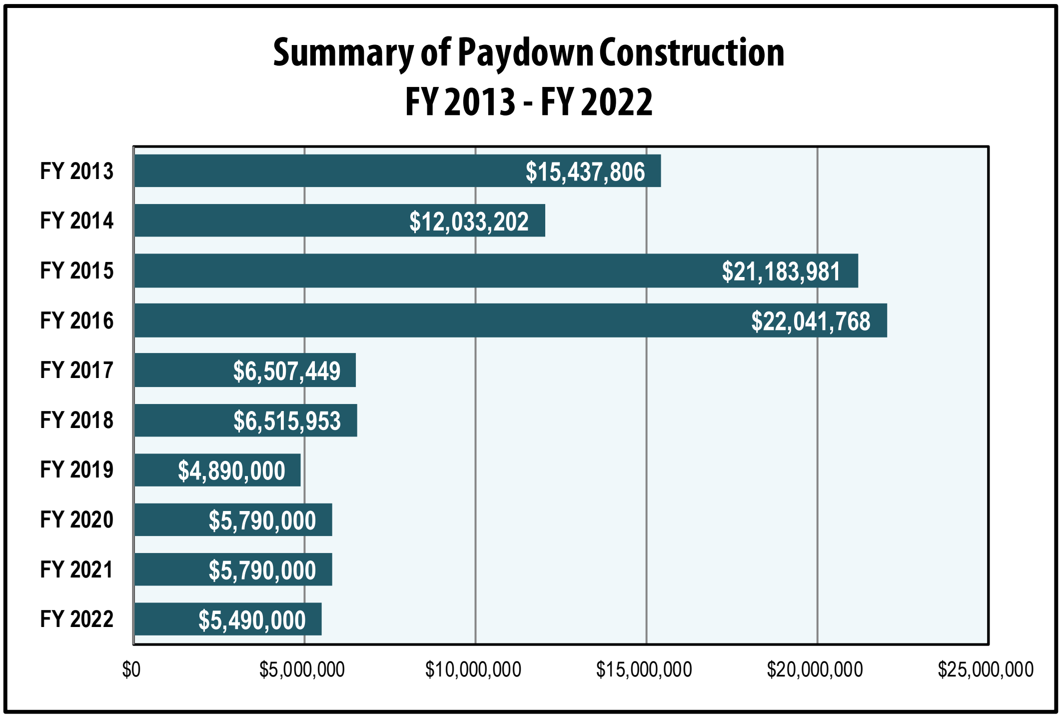
The FY 2022 General Fund Supported Program is illustrated below:

FY 2022 Capital Construction/Paydown Summary*			
	Commitments, Contributions, and Facility Maintenance	Paydown	Total General Fund Support
Athletic Field Maintenance and Sports Projects	$5,040,338	$1,700,000	$6,740,338
Park Authority Inspections, Maintenance, and Infrastructure Upgrades	$960,000	$1,740,000	$2,700,000
Environmental Initiatives	$1,298,767	$0	$1,298,767
Revitalization Maintenance	$1,410,000	$0	$1,410,000
Payments and Contributions/On-going Development Efforts	$4,478,940	$0	$4,478,940
County Infrastructure Replacement and Upgrades	$0	$0	$0
ADA Improvements	$0	$350,000	$350,000
Reinvestment, Repair and Emergency Maintenance of County Roads and Walkways	$0	$1,500,000	$1,500,000
Developer Defaults	$0	$200,000	$200,000
Total General Fund Support	**$13,188,045**	**$5,490,000**	**$18,678,045**

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

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. The Capital Sinking Fund is populated each year as part of the Carryover Review based on 20 percent of the available year-end balances. Funding provides for infrastructure replacement and upgrades, such as facility roofs, electrical systems, HVAC and reinvestment in trails, pedestrian bridges, and other infrastructure requirements.

The graph below depicts the level of Paydown funding between FY 2013 and FY 2022. The decrease beginning in FY 2017 is associated with the revised definition of the Paydown program.



Specifics of the FY 2022 General Fund Supported Program include:

Athletic Field Maintenance and Sports Projects

FY 2022 funding in the amount of $8,215,338 has been included for the athletic field maintenance and sports program which represents an increase of $605,000 from the FY 2021 Adopted Budget Plan level. This increase represents a partnership with FCPS and supports one half of the costs associated with the Park Authority assuming maintenance of 44 FCPS fields as previously approved by the Board of Supervisors. FCPS will also fund one half of the cost. Total FY 2022 funding is supported by a General Fund transfer of $6,740,338 and 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 2022 include:

- An amount of $1,465,338 provides for contracted services to improve the condition of athletic fields scheduled for community use at FCPS elementary schools, middle schools, high schools, and centers. Maintenance responsibilities include mowing, annual aeration/over-seeding, grooming and synthetic field maintenance. Per a recent agreement with FCPS, 44 additional FCPS synthetic fields have been added to the inventory to for Park Authority maintenance. The FY 2022 funding level represents an increase of $605,000 from the FY 2021 Adopted Budget Plan. 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 Fairfax County Public Schools and is partially supported by revenue generated by the Athletic Services Fee. This funding supports contracted maintenance at High School sites, athletic field renovations, and irrigation maintenance of non-Park Authority athletic fields. All field maintenance is coordinated between the Park Authority and the Department of Neighborhood and Community Services. Of the total funding, an amount of $250,000 is included for this program based on the FY 2022 projection of revenue generated from the Athletic Services Fee and $750,000 is supported by the General Fund.

- 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 2022 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 the Department of Neighborhood and Community Services.

- 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) in order 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 2022 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.

- 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 and the field location and amenities. This effort is coordinated between the Park Authority and the Department of Neighborhood and Community Services 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 2022. 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 96 synthetic turf fields throughout the County, of which 24 are FCPS stadium fields and 72 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 replacement schedule over the next 10 years. 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 no more than 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. The current projected replacement cost per field is approximately $480,000. Based on a projected 10-year replacement cycle and the current 72 County field inventory, replacement funding requires a regular financial commitment. Therefore, staff developed a 10-year replacement plan for the current inventory which requires revenue from the Athletic Fee and the General Fund support.

- An amount of $2,700,000 is included for athletic field maintenance and repairs, irrigation repairs, lighting repairs, turf maintenance, utility costs, and capital equipment replacement costs. The Park Authority is responsible for full-service maintenance on 260 athletic fields, of which 43 are synthetic turf and 217 are natural turf. In addition, the field inventory includes 117 lighted and 114 irrigated fields. The fields are used by more than 200 youth and adult sports organizations as well as Fairfax County citizens. This effort is supported entirely by the General Fund and is managed by the Park Authority.

- 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 the Department of Neighborhood and Community Services.

- An amount of $150,000 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 2022 projection of revenue generated from the Athletic Services Fee, and $75,000 is supported by the General Fund.

Park Inspections, Maintenance, and Infrastructure Upgrades

FY 2022 funding in the amount of $2,700,000 has been included for Park facilities and grounds, consistent with the FY 2021 Adopted Budget Plan. 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 556,771 square feet of non-revenue supported Park Authority structures and buildings. Specific Park maintenance funding in FY 2022 includes:

- An amount of $476,000 is provided to fund annual requirements for Parks grounds at non-revenue supported parks. The Park Authority is responsible for the care of a total park acreage of 23,607 acres of land, with 427 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 $484,000 is included to provide corrective and preventive maintenance and inspections at over 556,771 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 in order to prevent the costly deterioration of facilities due to lack of preventative maintenance.

- An amount of $925,000 is included for general park infrastructure replacement and upgrades at non-revenue supported Park facilities. Repairs and replacements support building systems at or beyond life expectancy which are experiencing significant annual maintenance. These requirements include: various roof replacements and/or major repairs to outdoor public restrooms and picnic shelters ($200,000); replacement of fire and security systems at historic sites, nature centers, and maintenance facilities including the addition of freeze and water monitoring sensors to several historic sites ($125,000); replacement of windows, doors, and siding at picnic shelters, outdoor restrooms, and historic sites ($150,000); replacement of HVAC equipment at nature centers, visitor centers, and maintenance shops ($250,000) and the stabilization or repairs of buildings at properties conferred to the Park Authority ($200,000).

- An amount of $815,000 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 334 miles of trails and replacement of un-repairable wooden bridges with fiber glass bridges to meet County code.

Environmental Initiatives

FY 2022 funding of $1,298,767 has been included for environmental initiatives and represents an increase of $382,152 from the FY 2021 Adopted Budget Plan. FY 2022 projects were selected based on a process supported by the Environmental Quality Advisory Council (EQAC) and support a variety of environmental initiatives. The selection process includes the application of specific project criteria, review of proposals from County agencies, and identification of projects for funding. Energy Strategy projects have typically been funded using one-time savings available at budget quarterly reviews. In addition, all existing Environmental and Energy Strategy projects have been moved to Fund 30015 as part of the *FY 2020 Carryover Review*. This new fund provides a consolidated reflection of all Environmental and Energy Strategy projects underway. Specific funding levels include:

- An amount of $88,000 is included for the HomeWise energy education and outreach program at low- and moderate-income housing in Fairfax County. HomeWise is intended to educate, empower, and enable low- and moderate-income residents to lower their utility bills by reducing their energy and water use. The program emphasizes relationship-building between qualified volunteers and specific communities in the County where energy-efficiency improvements and changes to daily behaviors are likely to have the greatest impact. The program also includes an educational component focused on school-age children to help them make smart choices about their resource use starting at a young age.

- An amount of $15,000 is included to support a Green Purchasing Program intern who will pursue Zero Waste Certification for the Springfield Logistics Center. The certification process serves as a foundational element from which facilities can achieve cost avoidance, support sustainable initiatives, and improve material life cycles. Zero Waste Certification, which is closely related to DPMM's green purchasing efforts, is a one-time effort that requires significant documentation and third-party certification. The certification cost of $5,000, is also included and DPMM's preliminary analysis indicates that "Silver" certification could be earned at existing operational levels. If certified, Fairfax County would become one of the first jurisdictions with a certified public facility.

- An amount of $50,000 is included to conduct an analysis of the greenhouse gas (GHG) emissions related to the County's purchasing expenditures, or "spend." This expenditure is approximately $1 billion annually and spans hundreds of sectors and thousands of suppliers. Using spend data from FY 2021, this project will develop a detailed understanding of the environmental impacts of the County's supply chain and inform staff as it develops programs and policies to improve the County's procurement-related environmental footprint. DPMM staff expect that, once measured, the County's supply chain impacts will present a number of opportunities for climate impact reductions that can improve the environment as well as the community's health and well-being.

- An amount of $36,400 is included to fund the purchase and installation of four water-bottle filling stations at convenient locations within the Newington and West Ox vehicle maintenance facilities. A water bottle filling station is a hands-free way of filling a refillable bottle with tap water, ensuring that both employees and customers awaiting repairs have a healthy hydration option. The bottle-filling stations will replace older drinking fountains that are not being used due to health concerns or because they have fallen into disrepair. It is anticipated that the stations will reduce waste by reducing or eliminating the need for staff and customers to bring their own water and soda bottles, most of which are disposable and end up in the trash. The water bottle-filling stations are expected to include a ticker that will allow staff to track the number of disposable bottles saved by using the filling station.

- An amount of $300,000 is included to continue the Invasive Management Area (IMA) Program. The Park Authority manages this volunteer program, as well as other invasive removal initiatives. These programs restore hundreds of acres of important natural areas, protect tree canopy, and reach thousands of volunteers. More than 22,000 trained volunteer leaders have contributed 80,000 hours of service since the program's inception in 2005, improving over 1,000 acres of parkland. This funding level represents an increase of $50,000 from the FY 2021 Adopted Budget Plan funding level and will support the ecological integrity of additional natural areas and prevent further degradation of their native communities.

- An amount of $86,000 is included for 1.25 acres of wetland restoration at Green Springs Garden, specifically the restoration of a magnolia bog. This type of bog is a rare geologic feature known to occur only in Virginia, Maryland, and the District. The magnolia bog at Green Springs Garden is one of only 11 known occurrences in Virginia, making its restoration and preservation of particular significance. The bog is located adjacent to a pedestrian trail at Green Springs Garden, offering unique interpretative and educational opportunities for visitors. Restoration activities will include the design and installation of a rock structure to stabilize soil and protect the bog's hydrologic integrity, as well as the removal of non-native invasive plants and installation of native plants. Project partners will include Friends of Green Springs, Earth Sangha, and the Virginia Native Plant Society.

- An amount of $75,160 is included to fund the restoration of three acres of meadows at Lake Fairfax. The restorations will establish native plant diversity and provide support to pollinators and native birds. Native plant communities and ecosystem functions including habitat provision and biodiversity will be restored to support wildlife populations, including pollinators, and breeding birds. Funding will also support the restoration of the Park Authority's highest-priority project, Poplar Ford Park, in its entirety.

- An amount of $46,400 is included to install an Advanced Oxidation Process (AOP) treatment system at a Park Authority pool to replace the existing ultraviolet (UV) water treatment system. An AOP treatment system improves air quality while yielding both electricity and chlorine cost savings. An AOP unit is more efficient than a UV unit, which reduces the chlorine demand for the pool system, thereby reducing patron and lifeguard exposure when using or maintaining the pool. The improved air quality, which is the primary benefit of an AOP treatment system, is expected to reduce complaints from pool patrons and frequent users such as swim teams. AOP treatment systems require periodic cartridge replacement, but the cartridge replacement costs are offset by cost savings associated with reduced electricity and chlorine consumption.

- An amount of $80,800 is included for two composting programs. An amount of $11,800 is included for a Composting Pilot Program at Fairfax County government offices. This program will be managed by an employee volunteer group and each department participating in the pilot will receive a compost bin to place in its office kitchenette. On a weekly basis, a private composting company will remove the bins for off-site composting and provide clean bins. In addition, an amount of $69,000 is included to support a pilot composting program that is being developed by DPWES's Solid Waste Management Program (SWMP). SWMP plans to implement a pilot drop-off program for residential food scraps, with initial drop-off locations near the existing residential recycling drop-off centers at the I-66 Transfer Station and the I-95 Landfill Complex. The drop-off composting sites will include an enclosure that can hold up to 12 64-gallon carts, to be serviced up to three times per week by the selected contractor(s). SWMP efforts to help educate residents about the new program will include the creation and distribution of fact sheets, the development of an instructional video, and community presentations. During the initial phase of implementation, site attendants will be available to guide residents on what is and is not accepted for composting.

- An amount of $130,000 is included for Phase II of a natural landscaping initiative at the Government Center. This project is envisioned as a multi-phase, multi-year demonstration project that reimagines the Government Center grounds while creating inviting, comfortable and aesthetically pleasing outdoor spaces with ample shade and a unifying plant palette.

- An amount of $75,000 is included for the Watershed Protection and Energy Conservation Matching Grant Program, or "Conservation Assistance Program." This is a continuing program and is managed by the Northern Virginia Soil and Water Conservation District (NVSWCD), provides financial incentives to empower civic associations, places of worship and homeowners, through their associations, to implement on-the-ground sustainability projects. The initiative builds on current programs that provide technical assistance, hands-on support, outreach and education to Fairfax County homeowners and residents. Projects will improve water quality, reduce greenhouse gas emissions, and conserve energy and water. The funding provides support for materials and printing, matching grants, outreach and education, site assessments, and inspections.

- An amount of $127,500 is included for efficiency improvements at selected vacant historic houses maintained by Parks. These historic houses are among the 30 properties being considered for the Resident Curator Program. Under this program, a resident curator assumes responsibility for building rehabilitation in exchange for the right to occupy the property. HVAC inefficiencies and building envelope issues in these houses lead to excessive utility bills and increased maintenance needs while the houses remain unoccupied and also discourage potential curators from program participation. Making energy improvements in these houses prior to inclusion in the Resident Curator Program addresses both issues. Energy improvements include adding insulation to crawlspaces and attics, adding weather-stripping and interior storm windows, and upgrading HVAC systems and controls.

- An amount of $146,192 is included to support the electric vehicle charging stations (EVCS) program and associated software to be located at County facilities for use by employees, patrons and the public. The specific number of charging stations that this amount will fund depends on the needs of the sites and the types of charging stations selected. The purchase of EVCS supports the Board's updated Environmental Vision, adopted in 2017, which includes objectives intended to reduce both the county's operational use of energy from fossil fuel sources and the greenhouse gas emissions associated with that energy use. It also supports the Operational Energy Strategy, which envisions transitioning from gasoline-powered passenger vehicles to hybrid-electric and electric vehicles. Consistent with the Board's policy and strategic direction, in 2020 the county awarded a contract for the purchase of Level II commercial EVCS and software that allows the Department of Vehicle Services to manage usage, set rates, receive payment, bill county fleet drivers for electricity usage, and run sustainability reports.

- An amount of $42,315 is included to fund a pilot Energy Efficient Replacement Fund. This fund will assist County departments in purchasing more efficient appliances and equipment when there is a cost premium, and they cannot afford to choose the most efficient option. A wide range of efficiency-related options is often available to purchasers of new appliances and equipment. Although there is not always a cost premium, the most efficient equipment can cost more up-front. When departments are making purchasing decisions, they might not have the funds to pay for slightly more efficient equipment, even though that equipment would have the least cost in the long run due to utility bill savings. At the same time, many departments do not pay their own utility bills and so do not directly reap the benefits of utility bill savings. The fund applies only to replacement purchases; it would not be used to upgrade equipment simply to improve efficiency.

Revitalization Area Maintenance

An amount of $1,410,000 is included to continue routine and non-routine maintenance in five major commercial revitalization areas (Annandale, Route 1, Springfield, McLean, and Baileys Crossroads) and provide landscaping maintenance associated with the Tyson's Corner Silver Line area. The goal of this program is to provide an enhanced level of infrastructure and right-of-way features in these urbanizing 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, 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.

Payments and Obligations

- Funding of $761,003 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 $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 $2,572,937 is included for Fairfax County's capital contribution to the Northern Virginia Community College (NVCC). FY 2022 funding is based on a rate of $2.25 per capita and represents no change from the FY 2021 Adopted Budget Plan rate. This rate is applied to the population figure provided by the Weldon Cooper Center. Beginning in FY 2021, the NVCC had proposed, and Fairfax County supported, redirecting $0.50 of the capital contribution rate from the capital program to the operational program to support a new skilled workforce initiative. In FY 2022, the entire capital contribution will support the Online Early College High School Initiative with the exception of $0.50 which will support IT exams and certificates to match the needs of regional employers. The Online Early College Program will offer Fairfax County Public School (FCPS) high school seniors the opportunity to enroll in up to two concurrent college-credit courses. Funding for capital construction projects will continue using balances that exist from previous year's jurisdictional contributions.

On-going Development Efforts

- An amount of $50,000 is included to support payments to developers for interest earned on conservation bond deposits. The County requires developers to contribute funds to ensure the conservation of existing natural resources. Upon satisfactory completion of projects, the developer is refunded the deposit with interest.

- 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.

- 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 acceptance of roads by the state, walkways, and storm drainage improvements. 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. FY 2022 funding is supported by the General Fund.

County Infrastructure Replacement and Upgrades

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 2022 facility inventory of over 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.

The requirement for County infrastructure replacement and upgrades is estimated at $26 million per year. This estimate is based on current assessment data, as well as industry standards (2 percent of the current replacement value). Based on current staffing levels, the complexity of many of the projects, and the timeline for completing replacement and upgrade projects, it is estimated that approximately $15 million per year would be a good funding goal. Due to budget constraints, there is no funding included in FY 2022. However, an amount of $6,282,000 representing the top priority category F projects, is proposed to be funded as part of a future quarterly review. 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 budget quarterly reviews.

Americans with Disabilities Act (ADA) Compliance

FY 2022 funding in the amount of $350,000 has been included for the continuation of Americans with Disabilities Act (ADA) improvements, representing a decrease of $300,000 from the FY 2021 Adopted Budget Plan. Funding has been decreased $300,000 based on existing balances and work schedules related to FMD ADA improvements throughout the County. Specific funding levels in FY 2022 include:

- 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.

- 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 provide flexibility to accommodate emerging needs.

Reinvestment and Repairs to County Roads and Walkways

- An amount of $700,000 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. In 2015, a Rinker Study was conducted in order to build an accurate inventory and condition assessment of County-owned roads and service drives and identified an amount of $4 million in reinvestment funding required for the roadways with the most hazardous conditions. The Sinking Fund allocation has provided $5.7 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 to a level of $900,000 by FY 2021. 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. Based on the pace of spending to date and identified project requirements, funding of $700,000, a decrease of $100,000 from the FY 2021 Adopted Budget Plan, has been included in FY 2022.

- An amount of $800,000 is included to meet emergency and critical infrastructure requirements for County trails, sidewalks, and pedestrian bridges. The Department of Public Works and Environmental Services (DPWES) and the Fairfax County Department of Transportation are responsible for the infrastructure replacement and upgrades of 662 miles of walkways and 78 pedestrian bridges. In 2013, a Rinker Study was conducted in order to build an accurate inventory and condition assessment of County walkways and revealed that there were approximately 10 miles of trails in extremely poor condition requiring $3 million in initial reinvestment. The Capital Sinking Fund allocation has provided $7.8 million to date for reinvestment in these 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 to a level of $800,000 by FY 2021. Due to budget constraints, the FY 2021 Adopted Budget Plan level was $700,000. FY 2022 funding of $800,000 is consistent with the Rinker Study plan and will provide for annual critical repairs including the correction of safety and hazardous conditions such as damaged trail surfaces, retaining wall failures, handrail repairs, and the rehabilitation of bridges.

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 in particular 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 7.47 percent, and net debt as a percentage of market value at 1.06 percent as of June 30, 2020.

In FY 2022, an amount of $225,000,000 is included in General Obligation Bond funding. Specific funding levels in FY 2022 include:

- Funding in the amount of $180,000,000 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 $42,000,000 is included to support the 117-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 33 parks and over 12,918 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, cottages, and five marinas.

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 other 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, 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 as part of the FY 2010 Adopted Budget Plan. This service district provides 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 FY 2010, 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, quality improvements, and regulatory requirements. An ultimate rate of $0.0400 per $100 of assessed value has been estimated to be required to fully support the stormwater program in the future; however, staff is currently evaluating the long-term requirements for the program to address other community needs. Some of the additional community needs under evaluation include debt service to support the Board's approval of 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 Fairfax County Public Schools 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 will be evaluating these requirements, as well as the staffing to support them, and analyzing 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 2022 rate will remain the same as the FY 2021 Adopted Budget Plan level of $0.0325 per $100 of assessed value.

FY 2022 funding will support $61,810,455 for capital project implementation including, infrastructure reinvestment, regulatory requirements, dam safety, and contributory funding requirements. Specific funding levels in FY 2022 include:

- 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 requirements, 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. The County currently owns and/or operates approximately 15,000 outfalls, and 7,000 of these outfalls are regulated outfalls within the stormwater system that are governed by the permit. The current permit was issued to the County in April 2015. The permit requires the County to document the stormwater management facility inventory, enhance public outreach and education efforts, increase water quality monitoring efforts, provide stormwater management and stormwater control training to all County employees, and thoroughly document all of these enhanced efforts. The permit also requires the County to implement sufficient stormwater projects that will reduce the nutrients and sediment delivered to the Chesapeake Bay in compliance with the Chesapeake Bay TMDL implementation plan adopted by the State.

- Funding in the amount of $11,000,000 is included for Dam Safety and Facility Rehabilitation, including $5,000,000 for dam maintenance and $6,000,000 for rehabilitation. There are currently more than 2,400 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 both County owned and privately-owned facilities and for maintaining County owned facilities. This inventory increases annually and is projected to continually increase as new development and redevelopment sites occur in the County. This program maintains the control 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. 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.

- Funding in the amount of $9,000,000 is included for Conveyance System Inspections, Development and Rehabilitation in FY 2022, including $2,000,000 for inspections and development and $7,000,000 for rehabilitation and outfall restoration. The County owns and operates approximately 1,500 miles of underground stormwater pipes and improved channels with an estimated replacement value of over one billion dollars. The County began performing internal inspections of the pipes in FY 2006. The initial results showed 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 1,500 miles of existing conveyance systems, 65,000 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. Once the initial internal inspections are complete, 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 $26,183,506 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 low impact development techniques on stormwater facilities, stream restoration, and approximately 1,900 water quality projects identified in the completed Countywide Watershed Management Plans. In addition, TMDL requirements for local streams and the Chesapeake Bay are the regulatory drivers by which pollutants entering impaired water bodies are 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. Compliance with the Chesapeake Bay TMDL requires that the County should undertake construction of new stormwater facilities, retrofit existing facilities and properties, and increase maintenance. The EPA is currently updating the Chesapeake Bay compliance requirements and it is anticipated that the update will result in changes to both the assigned targets as well as how projects are credited, which will likely impact future compliance estimates. 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.

- Funding in the amount of $5,000,000 is included for the Emergency and Flood Control Program. This program supports flood control projects for unanticipated flooding events that impact storm systems and flood residential properties. The program provides annual funding for scoping, design, and construction activities related to flood mitigation projects.

- Funding in the amount of $5,000,000 is included to support the first year of debt service for the Stormwater/Wastewater Facility. This project will provide funding for a Public Works complex to consolidate functions and operations and maximize efficiencies between the Stormwater and Wastewater Divisions. The current Stormwater program operations are conducted from various locations throughout the County, with the majority of staff at the West Drive facility. Current 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 design with construction anticipated to begin in summer 2021. It is anticipated that the facility will be financed by EDA bonds with the Stormwater Services Fund and Wastewater Fund supporting the debt service.

- Funding in the amount of $900,000 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 for a coordinated program 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 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.

- Lastly, FY 2022 funding of $726,949 is included for County contributions. An amount of $554,811 is provided for 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. It is governed by a five-member Board of Directors - three members are elected every four years by the voters of Fairfax County and two members are appointed by the Virginia Soil and Water Conservation Board. Accordingly, the work of NVSWCD supports many of the environmental efforts set forth in the Board of Supervisors' Environmental Excellence 20-year Vision Plan. 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. NVSWCD has consistently been able to create partnerships and leverage state, federal and private resources to benefit natural resources protection in Fairfax County. In addition, an amount of $172,138 is provided for the Occoquan Watershed Monitoring Program (OWMP) 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 and industrial activity, water supply, and wastewater disposal), the OWMP plays a critical role as the unbiased interpreter of basin water quality information.

Affordable Housing Development and Investment Fund

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 (BOS) dedicated revenue commensurate with the value of one cent from the Real Estate Tax to the preservation of affordable housing, a major County priority. In FY 2010, the BOS reduced this dedicated funding to a half-cent from the Real Estate Tax in order to balance the budget. From FY 2006 through FY 2021, the fund has provided a total of $277.9 million for affordable housing in Fairfax County. A total of $19.7 million is provided in FY 2022 with $13.6 million from Real Estate tax revenue associated with the half cent and $6.1 million from property cash flow and housing loan repayments.

The BOS 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. A variety of funding sources were used to preserve these units; however, Affordable Housing Development and Investment funds were critical for the preservation of several large multifamily complexes purchased by private nonprofits and for-profit organizations. These purchases represent a significant portion of the units: 251 units in Creekside (Lee District), 139 units in Hollybrooke II and III in the Seven Corners area of Falls Church (Mason District), 106 units in Coralain Gardens located on Arlington Boulevard (Route 50) in Falls Church (Mason District), 90 units in Carousel Court in Falls Church (Mason District), 130 units at Mount Vernon House in Alexandria (Mount Vernon District), 108 units in Madison Ridge in Centreville (Sully District), 74 units in Wexford Manor A and B (Providence District), 113 units in Huntington Gardens (Lee District), 225 units in Parkwood Apartments (Mason District), 180 units in Crescent Apartments (Hunter Mill District), and 672 units in Wedgewood Apartments (Mason District). These funds were also instrumental in preserving two large complexes: 180 units at the Crescent Apartments complex in Reston (Hunter Mill District) and 672 units at the Wedgewood Apartments complex in Annandale (Mason District). These projects were purchased by the County and are being managed by the Fairfax County Redevelopment and Housing Authority (FCRHA) as part of the low- and moderate-income rental program. Without the availability of Affordable Housing Development and Investment funds, both of these apartment complexes may have been lost as affordable housing.

In FY 2022, funding of $19,670,000 comprises $13,570,000 in Real Estate Tax Revenue, $5,200,000 in operating revenue from Wedgewood and Crescent Apartments, and $900,000 from miscellaneous sources. FY 2022 funding is allocated as follows: $4,889,000 for Wedgewood for the annual debt service, $2,565,438 for Crescent Apartments annual debt service, $9,995,598 for the Housing Blueprint Project, $564,494 for Affordable/Workforce Housing, $1,200,000 for Little River Glen IV, and $455,470 for Planning and Needs Assessment.

Wastewater Management System

The Fairfax County Wastewater Management Program is operated, maintained, and managed within the Department of Public Works and Environmental Services (DPWES), and includes nearly 3,300 miles of sewer lines, 63 pumping stations, and 57 flow metering stations. Treatment of wastewater generated is provided primarily through six regional wastewater collection and treatment plants. One of the six regional plants is the County owned and operated Noman M. Cole, Jr. Pollution Control Plant (NCPCP), which is currently permitted to treat 67 million gallons per day (mgd) of flow. Other regional facilities where the County has purchased treatment capacity include the District of Columbia Water's Blue Plains Treatment Plant with 31 mgd capacity; Alexandria Renew Enterprises Treatment Plant with 32.4 mgd capacity; Upper Occoquan Service Authority's Treatment Plant with 22.1 mgd capacity; Arlington County's Treatment Plant with 3 mgd capacity; and Loudoun Water's Broad Run Plant with 1 mgd capacity. Fairfax County utilizes all of these facilities to accommodate a total capacity of 156.5 mgd.

Total FY 2022 funding is $86,000,000, including support for the following projects:

- Funding in the amount of $3,000,000 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 $1,000,000 is included for the planned replacement of sewer meters throughout the County. FY 2022 funding will support continuation of replacing sewer meters used for measuring wastewater flow to and from other jurisdictions for billing and monitoring purposes as well as portable meters used in infiltration and inflow studies to measure wet weather flows.

- Funding in the amount of $11,000,000 is included for the installation of sewer lines to provide the needed capacity to serve new development within the County. As areas develop, more strain is placed on the sanitary sewer system serving the area. FY 2022 funding will provide for increasing the size of the gravity sewer or installing parallel gravity sewers.

- Funding in the amount of $20,200,000 is included for the inspection, repair, and replacement of gravity sewers within the wastewater collection system. FY 2022 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 2022 include detailed inflow and infiltration and creek bed investigations.

- Funding in the amount of $1,000,000 is included to provide for the planned replacement of sewer meters throughout the County. FY 2022 funding is provided for the continuation of replacing sewer meters used for measuring wastewater flow to and from other jurisdictions for billing and monitoring purposes as well as portable meters used in infiltration and inflow studies to measure wet weather flows.

- Funding in the amount of $1,117,000 is included for the condition assessment of 49 miles of sewer lines with a diameter of 15 inches or larger and provides recommendations for the rehabilitation and/or replacement alternatives. FY 2022 funding will provide for the next phase of this program, which includes construction work.

- Funding in the amount of $36,000,000 is included for the continuation of systematic rehabilitation of structures and equipment at the Noman M. Cole, Jr. Pollution Control Plant (NMCPCP). FY 2022 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.

- Funding in the amount of $12,500,000 is included for the planned replacement of pumping stations throughout the County. FY 2022 funding will provide for the regularly scheduled repair, renovation, and replacement of pumping station equipment and facilities. There will be eight pump stations in the design phase and four pump stations in the construction phase in FY 2022.

- Funding in the amount of $183,000 is included for the condition assessment of 166 segments of 8 to 15-inch gravity sewer lines and provides recommendations for the rehabilitation and/or replacement alternatives. FY 2022 funding will provide for the next phase of this program, which includes construction work.

County and Regional Transportation Projects Fund

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 2022 rate is $0.125 per $100 of assessed value (the maximum allowed per state code), which will generate approximately $62.0 million 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 2018, HB 2313 generated approximately $328 million in funding for transportation projects in the Northern Virginia region.

FY 2022 funding of $57,967,848 is included for capital projects and the metro capital program contribution. Of this amount, funding of $44,642,848 is included in FY 2022 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 $13,325,000 is included to address WMATA capital funding requirements through the redirection of Grantors Tax and Transient Occupancy Tax revenues under HB 1539/SB 856.

Other Financing

Funding in the amount of $54,079,334 includes $1,475,000 that is associated with the athletic services fees discussed above. The remaining $52,604,334 supports various other projects financed by other sources of revenue. Specific funding levels in FY 2022 include:

Special Revenue:

- Funding of $24,350,500 is included for the County Transit Systems Fund for capital projects.
- Funding of $210,500 is included for the Reston Community Center Fund for improvements to the rear parking lot and security cameras at the Hunter Woods facility, the restrooms at the Lake Anne facility, and rigging line and projector at CenterStage theatre.
- Funding of $400,000 is included for the McLean Community Center Fund to support renovation projects at The Alden Theatre.

Housing:

- Funding of $900,000 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 $189,940 is included for the Land/Unit Acquisition project for reallocation to specific projects when identified and approved by both the FCRHA and Board of Supervisors.

- Funding of $77,251 is included for the Undesignated Housing Trust Fund project for reallocation to specific projects when identified and approved by both the FCRHA and Board of Supervisors.

Other:

- Funding in the amount of $23,976,143 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 Fund. For more details, see the Fairfax County Public School's FY 2022 Advertised 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.

New, Renovated, or Expanded County Facilities

Facility	Fiscal Year Completion	Additional Positions	Estimated Net Operating Costs
FY 2022 New, Renovated, or Expanded Facilities			
Facilities Management Department (FMD) Operational Costs	FY 2022	0/0.0 FTE	$574,119
Community Center in Lee District	FY 2022	0/0.0 FTE	$947,931
Scotts Run Fire Station	FY 2021	8/8.0 FTE	1,182,554
South County Police Station	FY 2023	16/16.0 FTE	3,152,214
Sully Community Center	FY 2022	11/10.5 FTE	$644,182
Total FY 2022 Costs		**35/34.5 FTE**	**$6,501,000**

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 still To Be Determined (TBD).

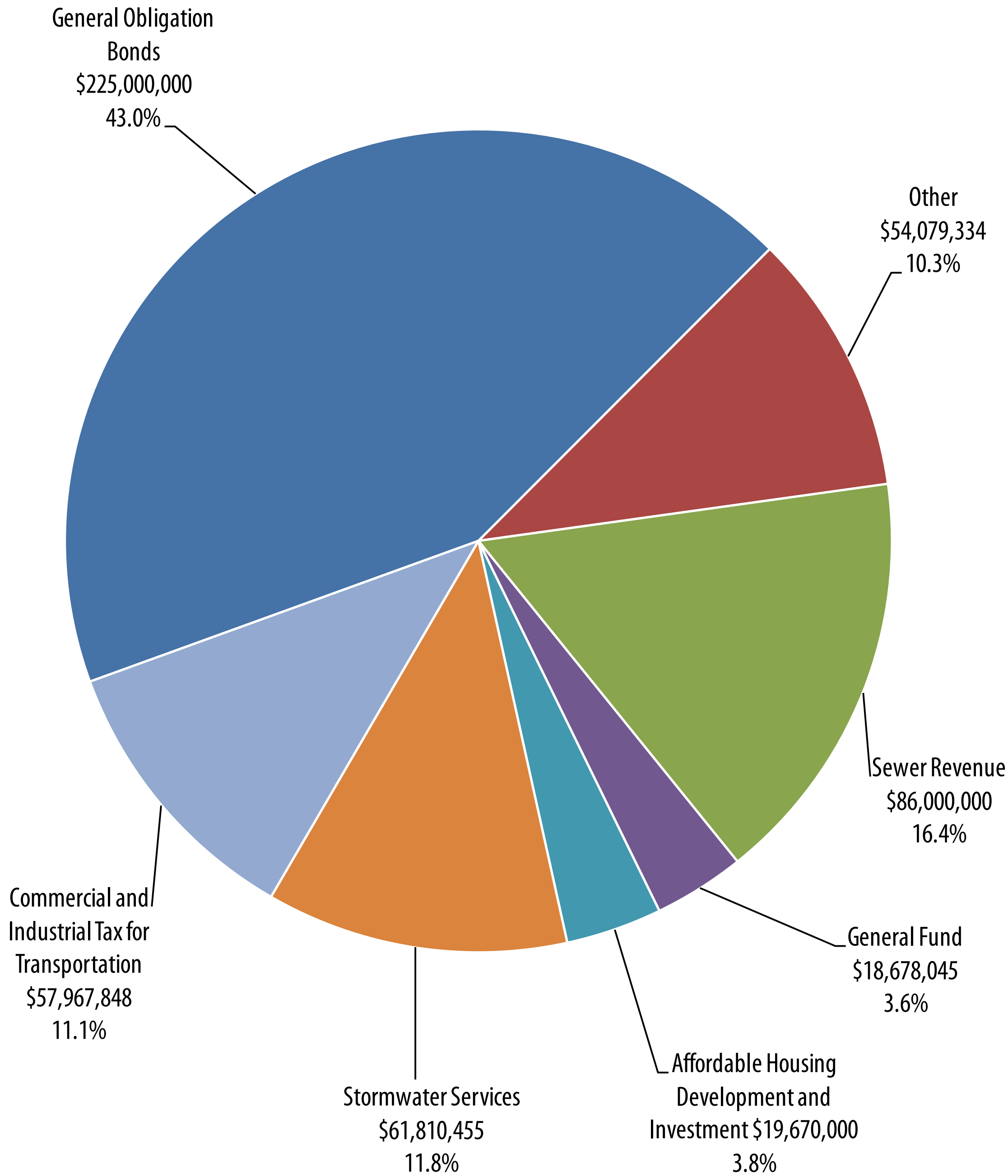
Facility	Projected Completion Date
Adult Detention Center Renovation	November 2023
Annandale Volunteer Fire Station	TBD
Audrey Moore RECenter	TBD
Courtroom Renovations	TBD
Criminal Justice Academy	TBD
Edsall Fire Station	April 2022
Eleanor Kennedy Shelter	TBD
Embry Rucker Shelter	TBD
Emergency Vehicle Ops. and K9 Center	TBD
Fairview Fire Station	TBD
Franconia Police Station	August 2024
George Mason Regional Library	TBD

Facility	Projected Completion Date
Gunston Fire Station	TBD
Herndon Garage Area Redevelopment	TBD
Judicial Complex Redevelopment	TBD
Kingstowne Library	August 2024
Lorton Community Center	August 2022
Lorton Community Library	August 2022
Lorton Volunteer Fire Station	February 2021
Mason Police Station	TBD
Merrifield Fire Station	February 2022
Monument Drive Parking Garage	December 2023
Mount Vernon RECenter	May 2024
Original Mt. Vernon High School Redevelopment	TBD
Patrick Henry Community Library	TBD
Patrick Henry Shelter	December 2023
Penn Daw Fire Station	TBD
Police Evidence Storage Annex	TBD
Police Heliport	March 2022
Police Tactical Operations Renovation	December 2023
Reston Fire Station	December 2021
Reston Regional Library	TBD
Reston Town Center North	TBD
Scotts Run Fire Station	June 2021
Seven Corners Fire Station	June 2023
Sherwood Regional Library	TBD
South County Police Station/Animal Shelter	March 2023
Springfield Commuter Parking Garage	August 2023
Stormwater/Wastewater Facility	July 2024
Sully Community Center	March 2022
Tysons Fire Station	TBD
Welfit Training Facility	TBD
Willard Health Center	TBD
Woodlawn Fire Station	April 2021
Workhouse Building	October 2022

Summary of FY 2022 Capital Construction Program

Major segments of the County's FY 2022 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 2022 Funded Capital Projects. In addition, a list of all projects funded in FY 2022 and their funding sources has been 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 2022 Advertised Budget.

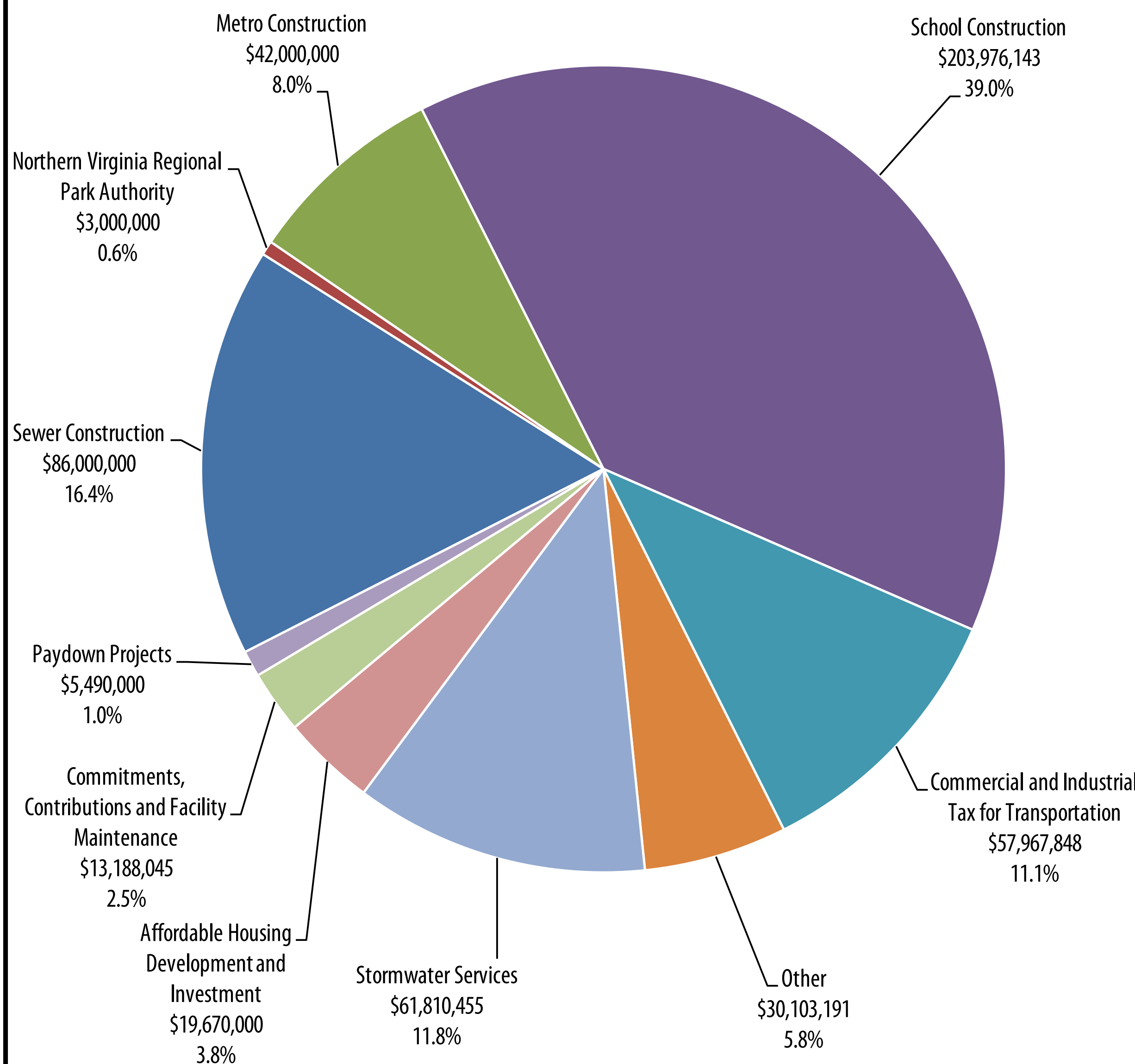
CAPITAL CONSTRUCTION PROJECTS
FY 2022 SOURCE OF FUNDS



TOTAL = $523,205,682

NOTE: This chart does not include debt service funding.

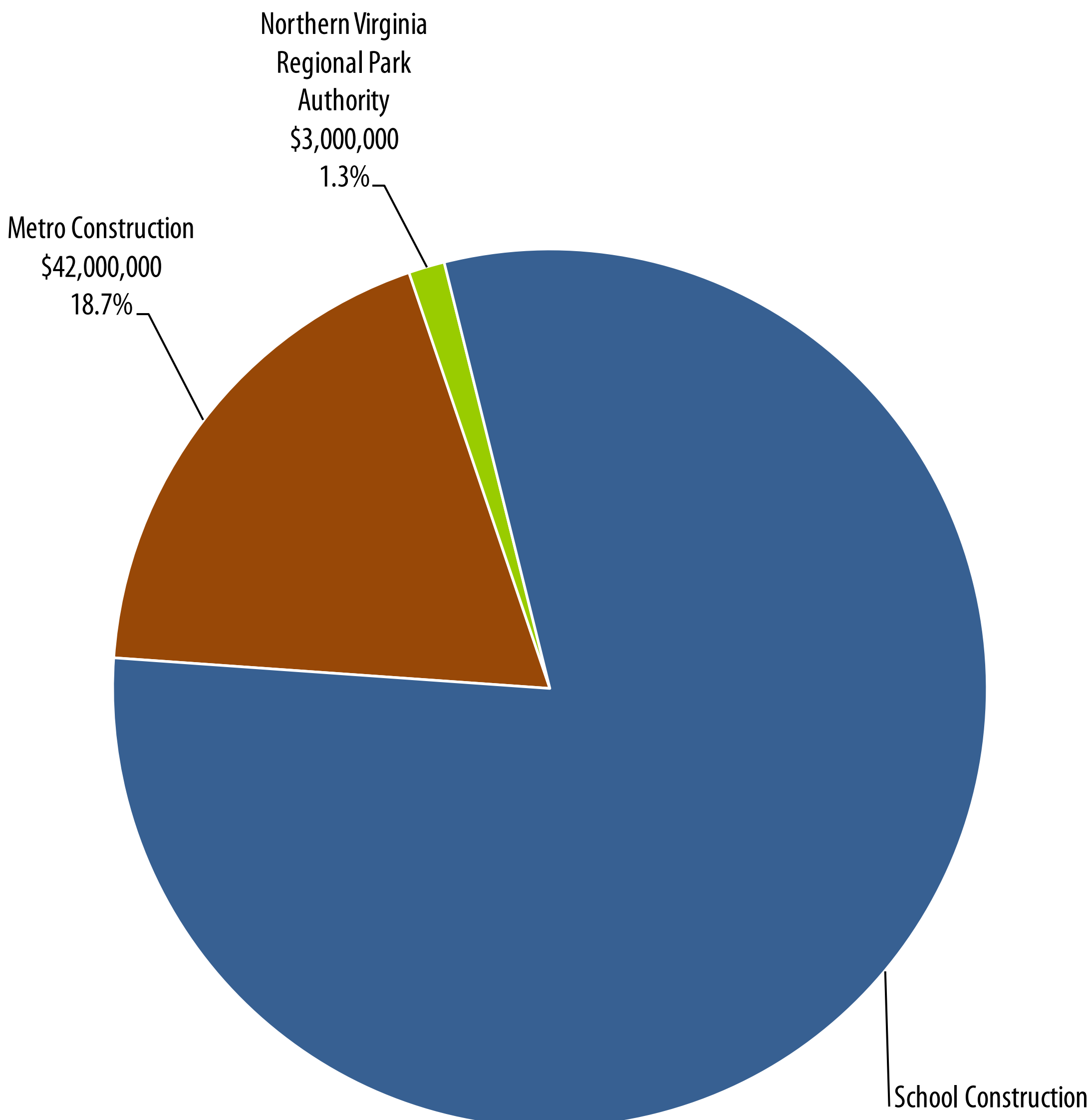
CAPITAL CONSTRUCTION PROJECTS
FY 2022 EXPENDITURES



TOTAL = $523,205,682

NOTE: This chart does not include debt service funding.

GENERAL OBLIGATION BOND FINANCED CAPITAL PROJECTS FY 2022 EXPENDITURES



TOTAL = $225,000,000

SUMMARY SCHEDULE OF FY 2022
FUNDED CAPITAL PROJECTS

Fund/Title	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	FY 2022 FINANCING: General Obligation Bonds[1]	FY 2022 FINANCING: General Fund	FY 2022 FINANCING: Federal/ State Aid	FY 2022 FINANCING: Other[2]
SPECIAL REVENUE FUNDS[3]								
40000 County Transit Systems	$9,394,541	$3,545,000	$10,019,026	$24,350,500	$0	$0	$0	$24,350,500
40010 County and Regional Transportation Projects	91,060,690	49,564,533	375,000,875	57,967,848	0	0	0	57,967,848
40050 Reston Community Center	3,241,194	302,000	1,897,502	210,500	0	0	0	210,500
40060 McLean Community Center	566,026	0	900,703	400,000	0	0	0	400,000
40100 Stormwater Services	61,715,206	59,198,891	230,198,395	61,810,455	0	0	0	61,810,455
40140 Refuse Collection	689,830	500,000	1,056,757	0	0	0	0	0
40150 Refuse Disposal	779,524	1,750,000	5,838,931	0	0	0	0	0
40170 I-95 Refuse Disposal	508,451	2,800,000	10,075,643	0	0	0	0	0
40300 Housing Trust Fund	1,400,097	3,661,782	25,217,181	3,667,191	0	0	0	3,667,191
Subtotal	**$169,355,559**	**$121,322,206**	**$660,205,013**	**$148,406,494**	**$0**	**$0**	**$0**	**$148,406,494**
DEBT SERVICE FUNDS								
20000 Consolidated County and Schools Debt Service Fund	$333,813,558	$336,676,960	$340,699,525	$335,713,874	$0	$332,885,874	$0	$2,828,000
Subtotal	**$333,813,558**	**$336,676,960**	**$340,699,525**	**$335,713,874**	**$0**	**$332,885,874**	**$0**	**$2,828,000**
CAPITAL PROJECTS FUNDS								
30000 Metro Operations and Construction[4]	$34,109,946	$38,000,000	$41,260,743	$42,000,000	$42,000,000	$0	$0	$0
30010 General Construction and Contributions	41,881,227	21,031,430	180,789,223	21,054,278	3,000,000	16,579,278	0	1,475,000
30015 Environmental and Energy Program	0	916,615	16,278,219	1,298,767	0	1,298,767	0	0
30020 Infrastructure Replacement and Upgrades	16,137,778	0	46,211,582	0	0	0	0	0
30030 Library Construction	1,020,366	0	20,348,940	0	0	0	0	0
30040 Contributed Roadway Improvements	2,579,858	0	40,485,749	0	0	0	0	0
30050 Transportation Improvements	17,691,164	0	75,625,208	0	0	0	0	0
30060 Pedestrian Walkway Improvements	2,988,541	700,000	6,070,070	800,000	0	800,000	0	0
30070 Public Safety Construction	33,252,679	0	359,681,732	0	0	0	0	0
30080 Commercial Revitalization Program	(12,218)	0	0	0	0	0	0	0
30090 Pro Rata Share Drainage Construction	2,320,481	0	3,228,301	0	0	0	0	0
30300 Affordable Housing Development and Investment Fund	12,639,692	19,247,000	63,518,021	19,670,000	0	0	0	19,670,000
30310 Housing Assistance Program	189,940	0	0	0	0	0	0	0
30400 Park Authority Bond Construction	19,280,019	0	84,446,972	0	0	0	0	0
S31000 Public School Construction	214,613,884	203,770,390	547,751,142	203,976,143	180,000,000	0	0	23,976,143
Subtotal	**$398,693,357**	**$283,665,435**	**$1,485,695,902**	**$288,799,188**	**$225,000,000**	**$18,678,045**	**$0**	**$45,121,143**
ENTERPRISE FUNDS								
69300 Sewer Construction Improvements	$77,044,064	$65,000,000	$131,311,053	$86,000,000	$0	$0	$0	$86,000,000
69310 Sewer Bond Construction	43,620,184	190,727,825	202,718,824	0	0	0	0	0
Subtotal	**$120,664,248**	**$255,727,825**	**$334,029,877**	**$86,000,000**	**$0**	**$0**	**$0**	**$86,000,000**
TOTAL	**$1,022,526,722**	**$997,392,426**	**$2,820,630,317**	**$858,919,556**	**$225,000,000**	**$351,563,919**	**$0**	**$282,355,637**

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

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

[3] Reflects the capital construction portion of total expenditures.

[4] Reflects capital construction portion of Metro expenses net of State Aid.

FY 2022 FUNDED CAPITAL PROJECTS
(For additional information see referenced Fund narratives)

Fund	Project Name	Project	FY 2022 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	$42,000,000		$42,000,000						
30010	ADA Compliance - Housing	HF-000036	$50,000	$50,000							
30010	ADA Compliance - Parks	PR-000083	$300,000	$300,000							
30010	Athletic Field Maintenance	2G51-002-000	$2,700,000	$2,700,000							
30010	Athletic Fields – APRT Amenity Maintenance	2G79-220-000	$50,000	$50,000							
30010	Athletic Fields - FCPS Lighting	PR-000082	$250,000	$250,000							
30010	Athletic Fields - Park Maintenance at FCPS	2G51-001-000	$1,465,338	$1,465,338							
30010	Athletic Services Fee - Custodial Support	2G79-219-000	$275,000			$275,000					
30010	Athletic Services Fee - Diamond Field Maintenance	2G51-003-000	$1,000,000	$750,000		$250,000					
30010	Athletic Services Fee - Sports Scholarships	2G79-221-000	$150,000	$75,000		$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	Developer Defaults	2G25-020-000	$200,000	$200,000							
30010	NOVA Community College Contribution	2G25-013-000	$2,572,937	$2,572,937							
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 - Infrastructure/Amenities Upgrade	PR-000110	$815,000	$815,000							
30010	Parks - Grounds Maintenance	2G51-006-000	$476,000	$476,000							
30010	Parks-Preventative Maintenance And Inspections	2G51-007-000	$484,000	$484,000							
30010	Payments Of Interest On Bond Deposits	2G06-002-000	$50,000	$50,000							
30010	Reinvestment and Repairs to County Roads	2G25-021-000	$700,000	$700,000							
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	$761,003	$761,003							
30010	Survey Control Network Monumentation	2G25-019-000	$95,000	$95,000							
30015	Community - HomeWise Outreach Program	GF-000057	$88,000	$88,000							
30015	EIP - DPMM - Green Intern	2G02-028-000	$15,000	$15,000							
30015	EIP - DPMM - Supply Chain GHG Emissions	2G02-037-000	$50,000	$50,000							
30015	EIP - DVS - Water Fountains	GF-000067	$36,400	$36,400							
30015	EIP - FCPA - IMA Program	2G51-046-000	$300,000	$300,000							
30015	EIP - FCPA - Magnolia Bog Restoration	PR-000130	$86,000	$86,000							
30015	EIP - FCPA - Meadow Restorations	PR-000131	$75,160	$75,160							
30015	EIP - FCPA - Pool UV Replacement	PR-000143	$46,400	$46,400							
30015	EIP - FEEE - Composting Pilot	2G02-027-000	$80,800	$80,800							
30015	EIP - FMD - Natural Landscaping	GF-000058	$130,000	$130,000							
30015	EIP - NVSWCD CAP Program	2G02-036-000	$75,000	$75,000							
30015	Energy - FCPA - Historic Houses	PR-000128	$127,500	$127,500							
30015	Energy Strategy - EV Stations	GF-000063	$146,192	$146,192							
30015	OES - FCG - FMD Retrofits	GF-000064	$42,315	$42,315							
30060	Reinvestment and Repairs to County Walkways	2G25-057-000	$800,000	$800,000							
30300	Affordable/Workforce Housing	2H38-072-000	$564,494						$564,494		
30300	Crescent Apartments Debt Service	2H38-075-000	$2,565,438						$2,565,438		
30300	Housing Blueprint Project	2H38-180-000	$9,995,598						$9,995,598		
30300	Little River Glen IV	HF-000116	$1,200,000						$1,200,000		
30300	Planning and Needs Assessment	2H38-226-000	$455,470						$455,470		
30300	Wedgewood Debt Service	2H38-081-000	$4,889,000						$4,889,000		
40000	Bus Shelter Replacement	TS-000022	$150,000								$150,000

FY 2022 FUNDED CAPITAL PROJECTS
(For additional information see referenced Fund narratives)

Fund	Project Name	Project	FY 2022 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
40000	Connector Intelligent Transportation Sys	3G40-003-000	$500,000								$500,000
40000	Fairfax Connector Buses - Capital	TF-000048	$19,872,000								$19,872,000
40000	Fairfax Connector Support Vehicles	TF-000053	$300,000								$300,000
40000	Mid-Life Overhaul	TF-000040	$2,932,500								$2,932,500
40000	Shop Equipment	TF-000051	$596,000								$596,000
40010	Construction Reserve	2G40-001-000	$18,905,621							$18,905,621	
40010	Construction Reserve NVTA 30%	2G40-107-000	$24,283,943							$24,283,943	
40010	Herndon NVTA 30% Capital	2G40-105-000	$821,798							$821,798	
40010	Metro Capital Transfer NVTA 30%	2G40-164-000	$13,325,000							$13,325,000	
40010	Vienna NVTA 30% Capital	2G40-106-000	$631,486							$631,486	
40050	RCC-CenterStage Theatre Enhancements	CC-000008	$58,500								$58,500
40050	RCC-Facility Enhancements	CC-000002	$15,000								$15,000
40050	Reston Community Center Improvements	CC-000001	$137,000								$137,000
40060	McLean Community Center	CC-000006	$400,000								$400,000
40100	Conveyance System Inspection/Development	2G25-028-000	$2,000,000					$2,000,000			
40100	Conveyance System Rehabilitation	SD-000034	$7,000,000					$7,000,000			
40100	Dam & Facility Maintenance	2G25-031-000	$5,000,000					$5,000,000			
40100	Dam Safety and Facility Rehabilitation	SD-000033	$6,000,000					$6,000,000			
40100	Debt Service for SW/WW Facility	2G25-117-000	$5,000,000					$5,000,000			
40100	Emergency and Flood Response Projects	SD-000032	$5,000,000					$5,000,000			
40100	NVSWCD Contributory	2G25-007-000	$554,811					$554,811			
40100	Occoquan Monitoring Contributory	2G25-008-000	$172,138					$172,138			
40100	Stormwater Allocation to Towns	2G25-027-000	$900,000					$900,000			
40100	Stormwater Regulatory Program	2G25-006-000	$4,000,000					$4,000,000			
40100	Stream and Water Quality Improvements	SD-000031	$26,183,506					$26,183,506			
40300	ADU Acquisitions	HF-000093	$900,000								$900,000
40300	Land/Unit Acquisition	2H38-066-000	$189,940								$189,940
40300	MIDS Resale	2H38-220-000	$2,500,000								$2,500,000
40300	Undesignated Housing Trust Fund	2H38-060-000	$77,251								$77,251
69300	Collection System Replacement and Rehab	WW-000007	$3,000,000				$3,000,000				
69300	Extension and Improvement Projects	WW-000006	$1,000,000				$1,000,000				
69300	Gravity Sewer Capacity Improvements	WW-000032	$11,000,000				$11,000,000				
69300	Gravity Sewers	WW-000028	$20,200,000				$20,200,000				
69300	Integrated Sewer Metering	WW-000005	$1,000,000				$1,000,000				
69300	Large Diameter Pipe Rehabilitation and Replacement	WW-000026	$1,117,000				$1,117,000				
69300	Noman Cole Treatment Plant Renewal	WW-000009	$36,000,000				$36,000,000				
69300	Pumping Station Rehabilitation	WW-000001	$12,500,000				$12,500,000				
69300	Sewer Sag Program	WW-000024	$183,000				$183,000				
S31000	Public School Construction	N/A	$203,976,143		$180,000,000						$23,976,143
Total			**$523,205,682**	**$18,678,045**	**$225,000,000**	**$1,475,000**	**$86,000,000**	**$61,810,455**	**$19,670,000**	**$57,967,848**	**$52,604,334**

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Trends and Demographics

COUNTY OF FAIRFAX
VIRGINIA
1742

FY 2022

Advertised Budget Plan

Household Tax Analyses

The following analyses illustrate the impact of selected County taxes on the "typical" household from FY 2016 to FY 2022. This period provides five years of actual data, estimates for FY 2021 based on year-to-date experience, and projections for FY 2022. Historical dollar amounts are converted to FY 2022-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 has experienced average annual inflation of 1.3 percent from FY 2016 to FY 2020. Using a recent forecast from the Congressional Budget Office, which incorporates the COVID-19 pandemic's effect on the economy, inflation is projected to be 1.9 percent in FY 2021 and 2.2 percent FY 2022.

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 advertised FY 2022 Real Estate tax rate of $1.14 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.

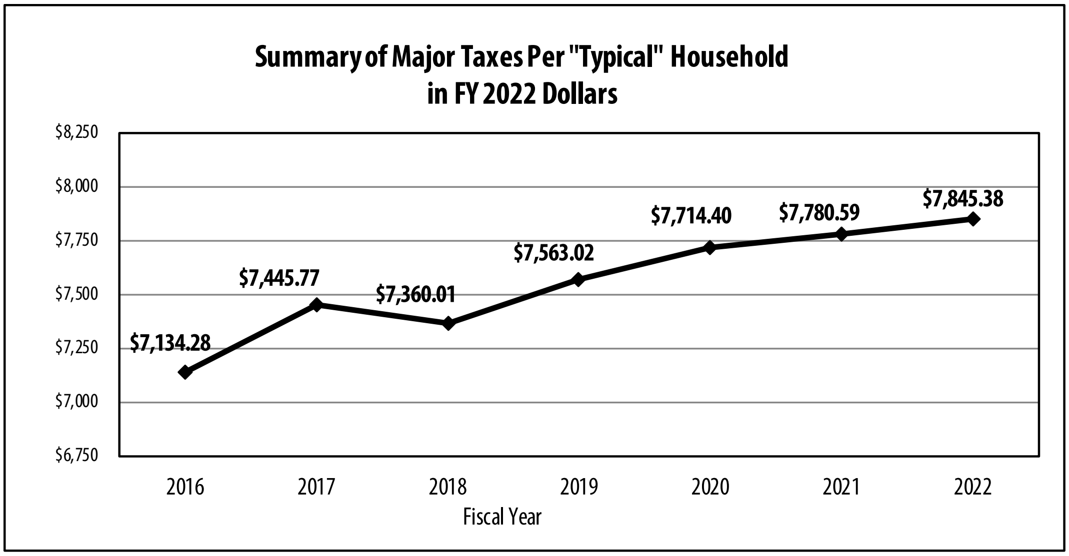
The "typical" household in Fairfax County is projected to pay $7,845.38 in selected County General Fund taxes in FY 2022, $64.79 more than in FY 2021 after adjusting for inflation. From FY 2016 to FY 2022, the inflation adjusted County taxes paid by the "typical" household have increased $711.10, or 10.0 percent. Note that taxes paid in FY 2016 through FY 2022 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 2022 Dollars	Personal Property Tax in FY 2022 Dollars1	Sales Tax in FY 2022 Dollars	Consumer Utility Tax in FY 2022 Dollars	Total Taxes in FY 2022 Dollars[1]
FY 2016	402,400	$6,193.75	$393.76	$486.46	$60.31	**$7,134.28**
FY 2017	405,800	$6,519.00	$393.11	$474.20	$59.46	**$7,445.77**
FY 2018	409,563	$6,429.72	$399.01	$472.54	$58.74	**$7,360.01**
FY 2019	415,270	$6,635.09	$398.02	$472.80	$57.11	**$7,563.02**
FY 2020	418,065	$6,770.11	$413.04	$476.02	$55.23	**$7,714.40**
FY 2021[2]	420,638	$6,851.71	$401.98	$472.20	$54.70	**$7,780.59**
FY 2022[2]	423,276	$6,928.37	$393.19	$470.64	$53.18	**$7,845.38**

[1] 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 62.0 percent in FY 2016 and FY 2017, 60.5 percent in FY 2018, 60.0 percent in FY 2019, 59.0 percent in FY 2020, and 58.5 percent in FY 2021. The reduction in FY 2022 is anticipated to remain unchanged. The difference in revenue will be paid to the County by the Commonwealth.

[2] Estimated.



Real Estate Taxes

Real Estate Taxes per "typical" residence are projected to increase $224.15 between FY 2021 and FY 2022 to $6,928.37, not adjusting for inflation. This increase is the result of the 4.25 percent increase in the mean assessed value of existing residential properties within the County, partially offset with the proposed 1-cent decrease in the FY 2022 General Fund Real Estate Tax rate to $1.14 per $100 of assessed value.

Since FY 2016, Real Estate Taxes have increased $1,269.81, or an average annual increase of 3.4 percent per year, not adjusting for inflation. Adjusted for inflation, Real Estate Taxes per "typical" residence are $734.62 more than in FY 2016, an average annual increase of 1.9 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 2022 Dollars
FY 2016	$519,134	$1.090	$5,658.56	$6,193.75
FY 2017	$529,567	$1.130	$5,984.11	$6,519.00
FY 2018	$535,597	$1.130	$6,052.25	$6,429.72
FY 2019	$549,630	$1.150	$6,320.75	$6,635.09
FY 2020	$565,292	$1.150	$6,500.86	$6,770.11
FY 2021[1]	$582,976	$1.150	$6,704.22	$6,851.71
FY 2022[1]	$607,752	$1.140	$6,928.37	$6,928.37

[1] 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 62.0 percent in FY 2016 and FY 2017, 60.5 percent in FY 2018, 60.0 percent in FY 2019, 59.0 percent in FY 2020, and 58.5 percent in FY 2021. The reimbursement percentage in FY 2022 is anticipated to remain unchanged.

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 $8.79 between FY 2021 and FY 2022 to $393.19. The FY 2022 Personal Property Tax per "typical" household is $33.45 higher than what was paid in FY 2016, not adjusting for inflation. When adjustments are made for inflation, the "typical" household is projected to pay $0.57 less in FY 2022 than FY 2016. There have been no changes to the Personal Property Tax rate of $4.57 per $100 of assessed value for individuals during the FY 2016 to FY 2022 period, except for mobile homes and boats which are taxed at the prevailing Real Estate Tax rate each fiscal year.

The FY 2022 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

					After PPTRA	
	Personal Property Taxes Attributed to Individuals	Number of Households	Tax per Household	Tax per Household in FY 2022 Dollars	Adjusted Tax per Household[1]	Adjusted Tax per Household in FY 2022 Dollars[1]
FY 2016	$380,942,855	402,400	$946.68	$1,036.22	$359.74	$393.76
FY 2017	$385,350,570	405,800	$949.61	$1,034.49	$360.85	$393.11
FY 2018	$389,434,193	409,563	$950.85	$1,010.15	$375.59	$399.01
FY 2019	$393,639,253	415,270	$947.91	$995.05	$379.16	$398.02
FY 2020	$404,410,283	418,065	$967.34	$1,007.41	$396.61	$413.04
FY 2021[2]	$398,673,110	420,638	$947.78	$968.63	$393.33	$401.98
FY 2022[2]	$401,031,165	423,276	$947.45	$947.45	$393.19	$393.19

[1] 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 62.0 percent in FY 2016 and FY 2017, 60.5 percent in FY 2018, 60.0 percent in FY 2019, 59.0 percent in FY 2020, and 58.5 percent in FY 2021. The reduction in FY 2022 is anticipated to remain unchanged. The difference in revenue will be paid to the County by the Commonwealth.

[2] Estimated.

Sales Tax

FY 2022 Sales Tax paid per household is estimated to be $470.74 or $26.21 less than FY 2016, not adjusting for inflation. This represents an average annual decrease of 1.0 percent since FY 2016. Adjusting for inflation, FY 2022 Sales Tax paid per household is estimated to be $15.82 less than FY 2016, an average annual decrease of 0.5 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 2022 Dollars
FY 2016	$178,839,665	402,400	$444.43	$486.46
FY 2017	$176,640,592	405,800	$435.29	$474.20
FY 2018	$182,172,429	409,563	$444.80	$472.54
FY 2019	$187,037,828	415,270	$450.40	$472.80
FY 2020	$191,092,140	418,065	$457.09	$476.02
FY 2021[1]	$194,350,951	420,638	$462.04	$472.20
FY 2022[1]	$199,209,725	423,276	$470.64	$470.64

[1] 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 2016 through FY 2022. In FY 2022, the "typical" household will pay an estimated $53.18 in Consumer Utility Taxes, $1.92 less than in FY 2016, without adjusting for inflation. From FY 2016 to FY 2022, the "typical" household has experienced an average annual decrease of 2.1 percent, or $7.13 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 2022 Dollars
FY 2016	$22,171,148	402,400	$55.10	$60.31
FY 2017	$22,148,894	405,800	$54.58	$59.46
FY 2018	$22,644,509	409,563	$55.29	$58.74
FY 2019	$22,589,978	415,270	$54.40	$57.11
FY 2020	$22,168,727	418,065	$53.03	$55.23
FY 2021[1]	$22,510,713	420,638	$53.52	$54.70
FY 2022[1]	$22,510,713	423,276	$53.18	$53.18

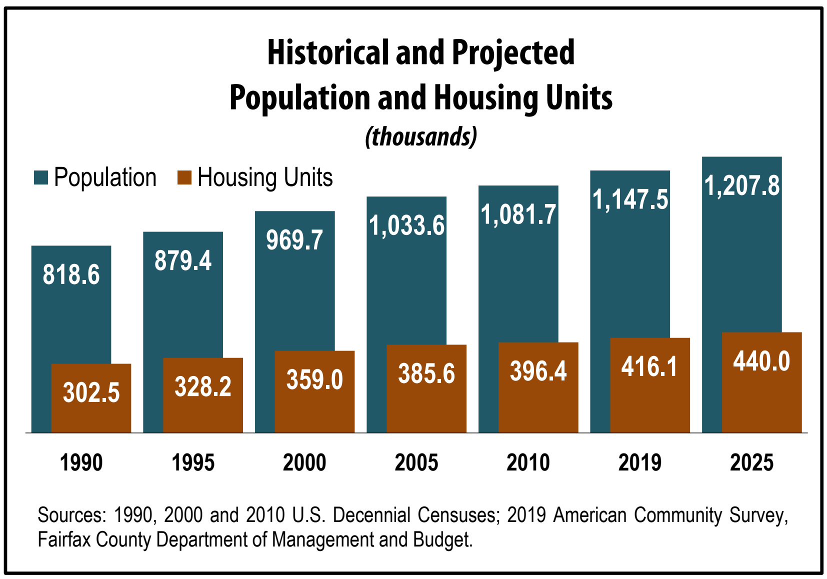
[1] Estimated.

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

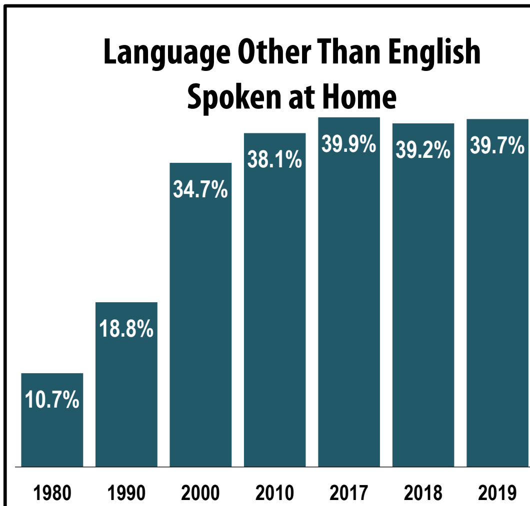
Some of the strongest demographic influences on Fairfax County expenditures and revenues are those associated with the growth in total population and housing units. From 1990 to 2000, the County added over 151,100 residents. This increase in Fairfax County's population between 1990 and 2000 is comparable 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 2019 American Community Survey, Fairfax County had a population of 1,147,532 residents in 2019. Between 2010 and 2025, the population of Fairfax County is expected to increase over 126,100 residents to 1,207,800.



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 2025, population and housing units are anticipated to grow 11.7 percent and 11.0 percent, respectively. 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.

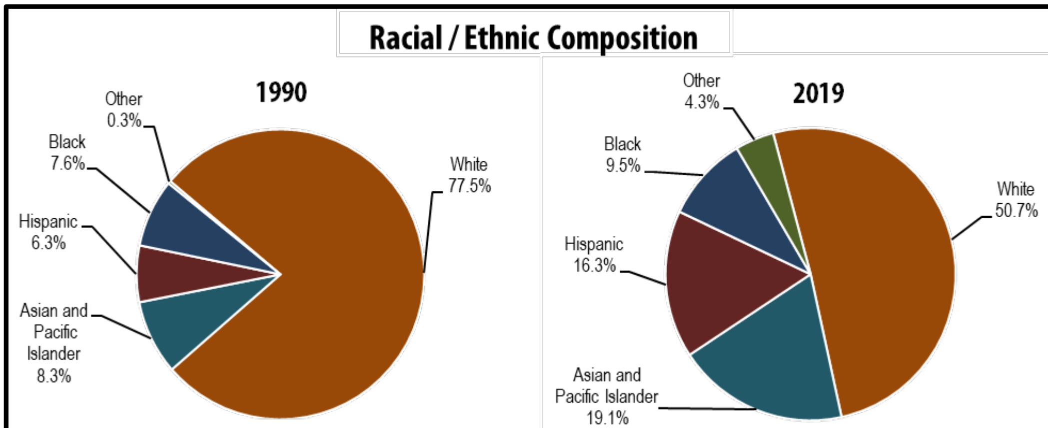
Cultural Diversity

Fairfax County's population is rich in diversity. Based on the 2019 American Community Survey, the number of persons speaking a language other than English at home is estimated to be approximately 427,460 residents, or 39.7 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.



Sources: 1980, 1990, 2000 and 2010 U.S. Decennial Censuses; 2017, 2018, and 2019 American Community Surveys.

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 2020, total public school membership increased 21.9 percent, while ESOL enrollment grew 169.7 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.



Sources: 1990 U.S. Decennial Census and 2019 American Community Survey.

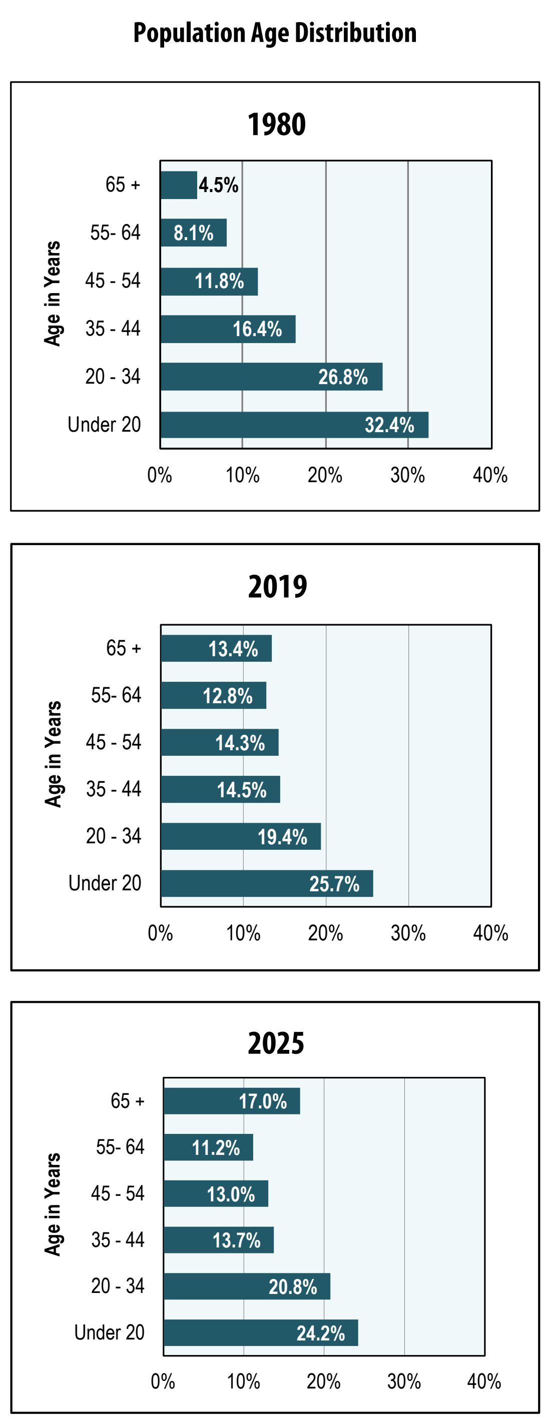
In 1990, racial and ethnic minorities comprised less than a quarter of Fairfax County's population. In 2019, roughly half of the County's population consisted of ethnic minorities. The two fastest growing groups are Hispanics and Asians and Pacific Islanders, which have both more than doubled their share of the County's population between 1990 and 2019. 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 2019, 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 2019. It is anticipated that the percentage of children will decrease somewhat through 2025, with the percentage of those 19 years old and younger decreasing slightly to 24.2 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 2019, the seniors' population, those age 65 years and older, nearly 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 reaching 17.0 percent by 2025, up from 4.5 percent in 1980.

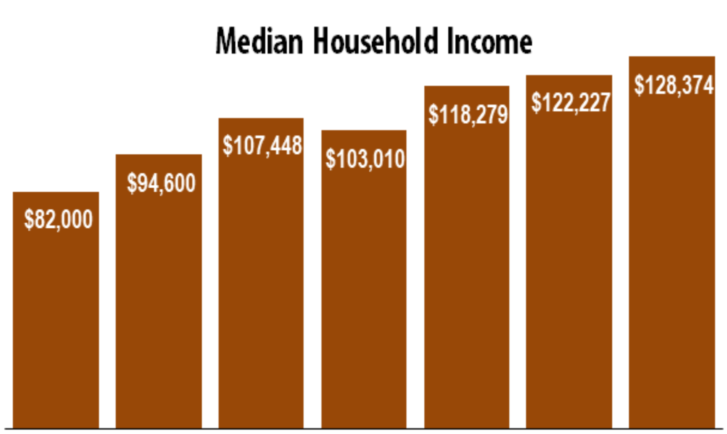


Sources: 1980 U.S. Decennial Census and 2019 and 2025 estimates by the Fairfax County Department of Management and Budget.

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

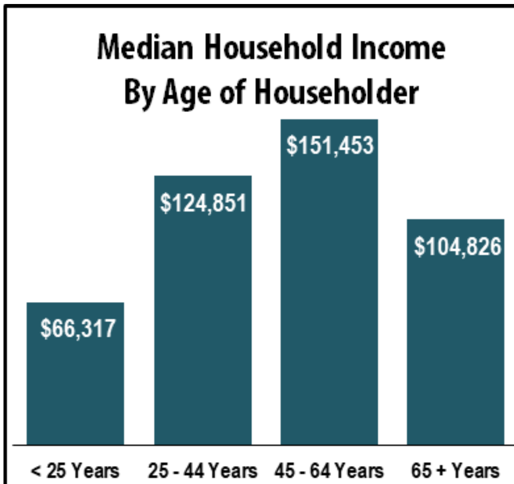


Sources: 2000 and 2010 U.S. Decennial Censuses; 1998 Household Survey; 2000 Fairfax-Falls Church Community Assessment Survey; 2005, 2008, 2010, 2017, 2018 and 2019 American Community Surveys.

The median household income in Fairfax County was $128,374 in 2019, one of the highest in the nation for counties with a population of 250,000 or more. Fairfax County's 2019 median household income increased 5.0 percent compared to 2018. Consequently, households in Fairfax County had more disposable income to spend or save. Since 2000, median household income in the County has risen at a rate of 2.3 percent per year.

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 $151,453 in 2019.



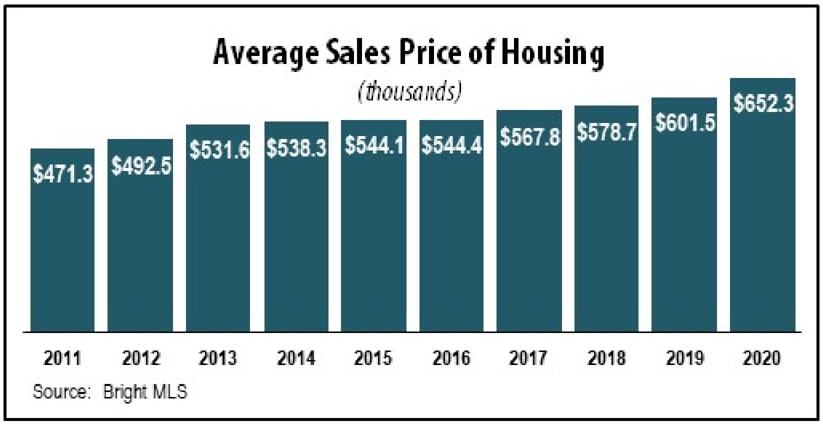
Source: 2019 American Community Survey.

The median household income of people ages 65 or older drops to $104,826. 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 2022, Real Estate Tax revenue is projected to comprise over 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.

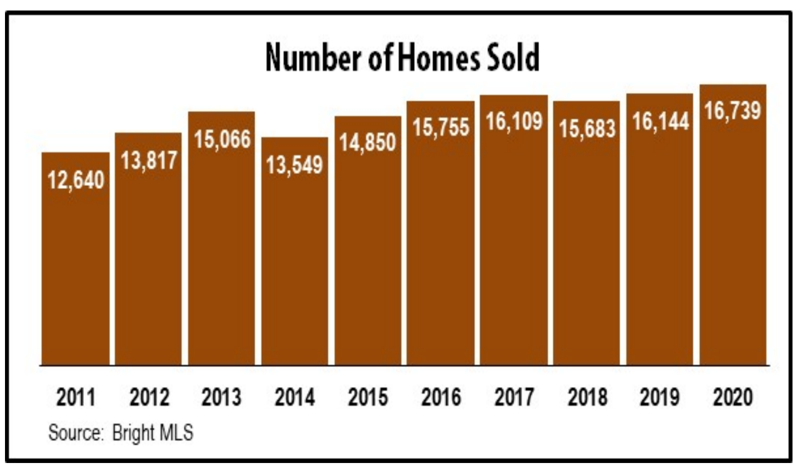


Average Sales Price of Housing

Based on data from Bright MLS, the average sales price for all types of homes sold in Fairfax County increased 8.4 percent from $601,506 in 2019 to $652,320 in 2020. Since 2009, the average sales price of housing has risen 56.4 percent, for an average annual growth rate of 4.1 percent.

Homes Sold in Fairfax County

Based on data from Bright MLS, 16,739 homes were sold in Fairfax County during 2020, a 3.7 percent increase over the 16,144 sold in 2019. 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 2020, the number of homes sold has averaged 16,189 over the past three years. The average days on the market for active residential real estate listings in Fairfax County was 19 days for all of 2020, down from 24 days in 2019.

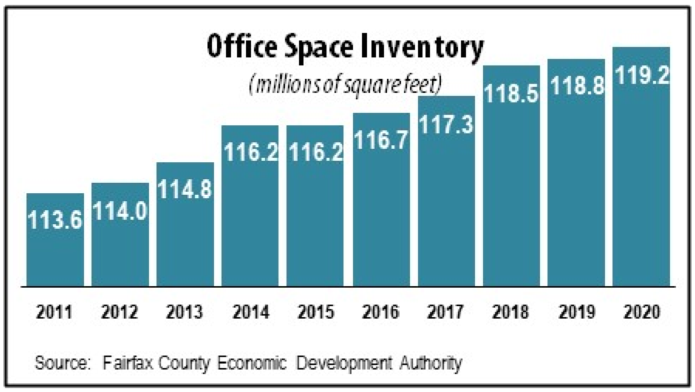


Office Market

Business activity has an effect on 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 the Fairfax County Economic Development Authority, the commercial real estate market in 2021 is expected to experience increasing vacancies from the economic fallout of the COVID-19 pandemic.

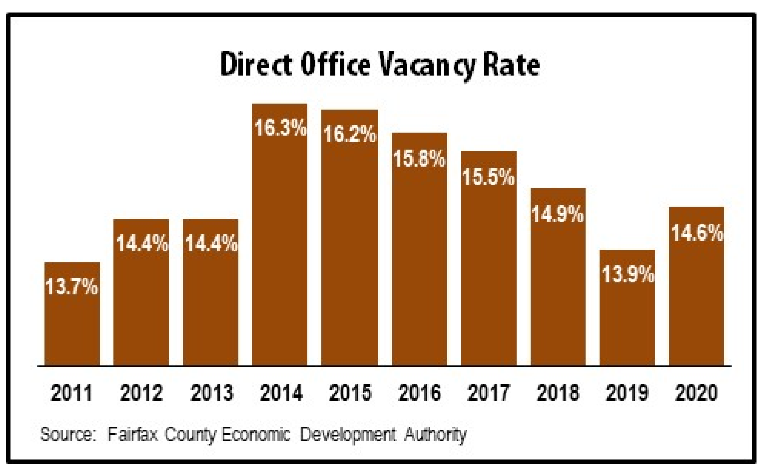
Office Space Inventory

The largest component of non-residential space in the County is office space. The office space inventory exceeded 119.2 million square feet as of year-end 2020, an increase of more than 0.4 million square feet over 2019. The increase is due in large part to the concentration of activity in Reston and Springfield. Since 2010, the total inventory of office space in Fairfax County has risen about 6.0 million square feet. As of year-end 2020, approximately 2.9 million square feet of space were under construction in the County. Office construction timelines in the County have not been affected by COVID-19. Construction has remained strong in projects that have no committed anchor tenants, illustrating a continued confidence in future office demand in trophy, metro-proximate buildings.



Office Vacancy Rates

The direct office vacancy rate increased from 13.9 percent in 2019 to 14.6 percent as of year-end 2020, marking the first year of increased vacancy since 2014. 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 2020 was 15.5 percent, up from the 14.4 percent recorded as of year-end 2019. The amount of empty office space increased to 18.5 million square feet. Office leasing activity totaled over 3.4 million square feet during the first half of 2020, compared to 4.6 million square feet leased in the back half of 2019.

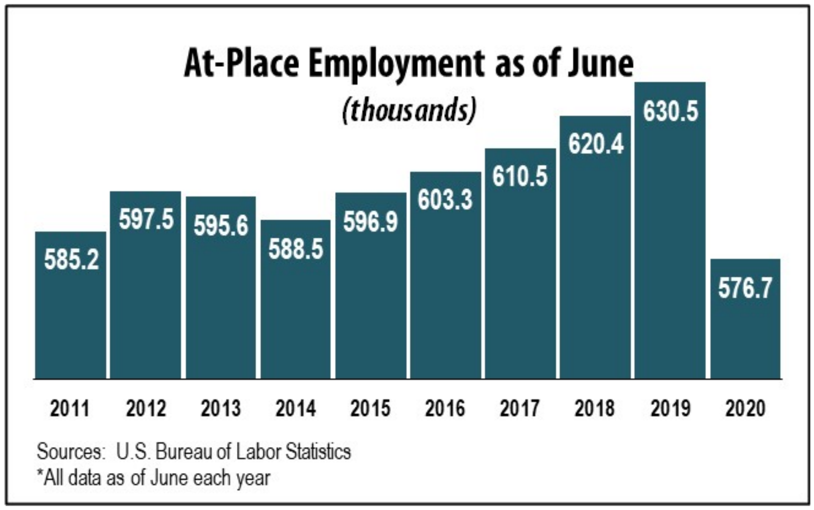


Employment

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.

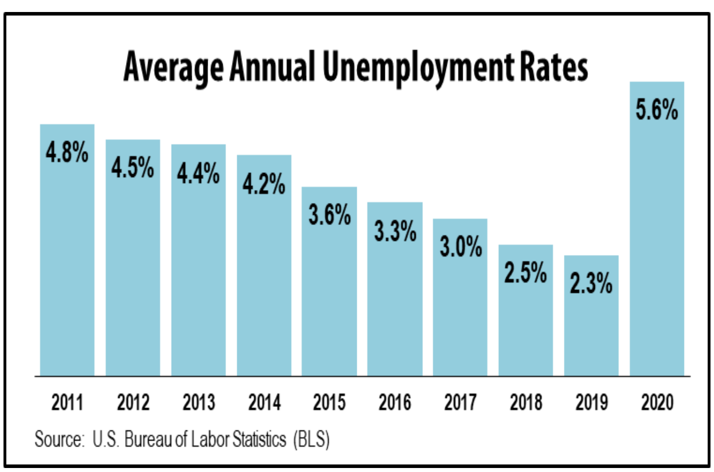
At-Place Employment

According to data from the Bureau of Labor Statistics (BLS), after the end of a steep recession, jobs in the County expanded at modest rates of 0.8 percent and 0.7 percent in 2010 and 2011, respectively. In 2012, employment growth rose by 12,400 jobs, or 2.1 percent, and the number of jobs exceeded its pre-recession peak. However, job losses occurred in 2013 and 2014 primarily due to federal spending cuts that reduced federal employment and professional and business services employment. Employment fell 0.3 percent in 2013 and 1.2 percent in 2014. Employment increased steadily from 2014 to 2019, at an annualized rate of 1.4 percent. In 2020, June employment decreased by 8.5 percent from the previous June due to COVID-19 pandemic related shutdowns. This represented a loss of approximately 53,800 jobs from June 2019. Total employment of 576,733 was approximately the same level as in June 2009.



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 each year until 2019 before spiking in 2020 due to COVID-19 pandemic related shutdowns. In 2020, the unemployment rate was 5.6 percent.



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Long-Term Financial Policies and Tools

FY 2022

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.

Pandemic Response and Impact

County staff continue to monitor the activity in the financial and municipal bond markets with respect to the COVID-19 pandemic. In addition, County staff will perform regular financial reviews and propose any needed updates to the major policies, long-term financial management tools, and planning documents that are discussed in this narrative to the Board of Supervisors.

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 an unusually 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 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 2022 Advertised Budget Plan reflects full funding for the Managed Reserve, the Revenue Stabilization Fund and the Economic Opportunity Reserve at 4.07 percent, 5.08 percent and 1.02 percent, respectively.

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.

For the FY 2019 Adopted Budget Plan, the County agreed to sell an additional $25 million in general obligation bonds for the Fairfax County Public Schools, thereby increasing their annual total from $155 million to $180 million. This bond sale took place in January 2019, with the debt service beginning in FY 2020. Discussions on this increase occurred with the Board of Supervisors as part of Budget Committee meetings in spring 2018. Annual County bond sale limits were increased by $25 million from $275 million or $1.375 billion over a five-year period to $300 million or $1.5 billion over a five-year period, with a technical limit of $325 million in any given year. These changes are reflected in the *Ten Principles of Sound Financial Management*, and the impact on the debt ratios with respect to capacity and affordability continue to be monitored.

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 financing 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 2020, the County has approved $5.53 billion of new debt via referendum, with $3.30 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 $601.61 million. Including savings of $361.55 million from the various refunding sales, the total benefit to the County equates to $963.16 million. 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:

Ten Principles of Sound Financial Management
April 24, 2018

1. **Planning Policy**. 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. **Annual Budget Plans**. Annual budgets shall continue to show fiscal restraint. Annual budgets will be balanced between projected total funds available and total disbursements including established reserves.

   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.

   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. When fully funded, this reserve will equal one percent of total General Fund disbursements in any given fiscal year. Funding for this reserve would only occur after the Managed Reserve and the Revenue Stabilization Fund are fully funded at their new levels of four percent and five percent, respectively. Criteria for funding, utilization, and replenishment of the reserve will be developed and presented to the Board of Supervisors for approval. 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 will require 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 $300 million per year, or $1.5 billion over five years, with a technical limit of $325 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.

As of January 2021, 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 49 of the nation's 3,069 counties**
- **only 13 of the nation's 50 states**
- **only 33 of the nation's 35,000+ cities and towns**

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 2021, Fairfax County is one of only 49 counties in the country with "triple A" bond ratings from all three rating agencies.

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 2021 and FY 2022

May 5, 2020

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, May 5, 2020, the Board approved the following Budget Guidance for FY 2021 and FY 2022:

Residents, businesses, nonprofits, and our employees are suffering under the strain of COVID-19. This includes job losses, challenges for the sustainability of employers, strains on the health system and the inability of families to pay for basic needs like food, housing, and healthcare. These impacts are being felt by many in our community who have traditionally been self-reliant. The funds provided by the Federal government, supplementing our local funds, have been focused on addressing these needs and the requirements for personal protective equipment to keep employees and residents safe and the technology necessary to facilitate teleworking in support of social distancing while continuing to provide the services that are so important to the community.

In the context of these challenges, this budget is successful in recognizing that our employees are essential for the organization and the County to move forward. The clear goal of this budget is to protect jobs. While we unable to include well deserved raises, which remains a top priority moving forward, we are focused on job retention, providing access to 6 weeks of administrative leave for all employees, making jobs more flexible/reassigning staff to needed functions and minimizing hiring to focus on existing staff. Additionally, the Board is supportive of moving forward with the recommendation to implement 6 weeks of paid family and medical leave, consistent with the presentation made to the Board's Personnel Committee meeting on November 26, 2019.

We also believe this budget appropriately responds to those concerns without exacerbating the real financial challenges of our residents. That being said, the priorities of this Board remain unchanged. Many were captured in the County Executive's February Advertised Budget. Many will continue to advance forward but without the significant investment that the original budget proposed. These include Affordable Housing, the Environment, Diversion First/Opioid Task Force initiatives, School Readiness, and the education of our students, in cooperation with Fairfax County Public Schools.

Specifically, Fairfax County will continue to press forward on our housing preservation efforts and our existing pipeline of over 1,300 affordable homes in new construction projects. We are also working on a variety of initiatives that will help stretch the resources we do have available by making our affordable housing work more efficient, including in terms of how we make investments and land use policy. As a result of this progress, we are continuing to change the landscape of how we are providing affordable housing in Fairfax County. I am confident this Board will exceed the recommendations of the Affordable Housing Resources Panel.

On the environment, the Fairfax County Community-wide Energy and Climate Action Plan (CECAP) continues to move forward. The CECAP will include an updated greenhouse gas inventory for the county, along with emission reduction goals and strategies or actions community members can take to mitigate climate change at the local level. Fairfax County is also moving forward with its solar energy plans, green building policies, and resiliency and adaptation planning, among other initiatives.

The FY 2021 Budget that the Board of Supervisors will adopt on May 12, 2020 is based on what we know now about COVID-19. We will be very deliberate over the course of the coming months as more information is available to address requirements and respond to a changing dynamic. Staff will provide updates as needed including monthly reports regarding the status and utilization of stimulus funding and formal budget reviews in the summer, fall and winter/spring as necessary. Specifically, a detailed look at the FY 2021 budget will occur at mid-year, as we hope to have a clearer picture of the impacts of COVID19 at that time. This will also allow the Board to make further adjustments, if necessary, should the answers to some of the unknowns today be answered.

Finally, the heroic efforts of County staff and the ability of the community to pull together to respond to the challenge of COVID-19 has been inspiring. The Board of Supervisors commits to working with all in our community to seeing us through this challenge and emerging stronger and ready to move back to normal. We will continue to monitor and respond to emerging health disparities and treatment gaps, ensuring that we target resources appropriately to meet the needs of all our residents, especially those most vulnerable. Additionally, we must take the lessons that we are learning throughout this pandemic and apply those to how we work moving forward. We have pushed ourselves to provide services more creatively, and safely, and it is imperative that we seize this moment to turn a negative crisis into positive change, helping us become a more resilient organization in the long-term.

The budget guidance that we will approve today is just a starting point and is intended to provide context as we continue through this period of economic uncertainty. As we learn more about the immediate and potential long-term impacts of this pandemic, we will have opportunities to provide more specific guidance to inform the FY 2022 budget development process. With this understanding, I now move the Budget Guidance that I just reviewed.

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 has made significant progress in increasing reserve funding. As of the FY 2022 Advertised Budget Plan, total reserve funding is funded at 10.17 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 2022 Advertised Budget Plan, funding equates to 4.07 percent or $182.58 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 2022 Advertised Budget Plan, funding equates to 5.08 percent or $228.22 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.
- 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 2022 Advertised Budget Plan, funding equates to 1.02 percent or $45.79 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. When fully funded, this reserve will equal one percent of total General Fund disbursements in any given fiscal year. Funding for this reserve would only occur after the Managed Reserve and the Revenue Stabilization Fund are fully funded at their new levels of four percent and five percent, respectively. Criteria for funding, utilization, and replenishment of the reserve will be developed and presented to the Board of Supervisors for approval. 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 will require 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, Mid-Year and Carryover Reviews

The Department of Management and Budget conducts a Third Quarter Review and Mid-Year Review on the current year Revised Budget Plan, which include a detailed analysis of expenditure requirements. All agencies and funds are reviewed during the Third Quarter and Mid-Year Reviews 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[1]	General Fund Disbursements[2]	Percentage
2018	$337,076,503	$4,112,554,168	8.20%
2019	345,310,490	4,300,483,841	8.03%
2020	332,256,636	4,449,864,870	7.47%
2021 (Est.)	353,191,344	4,708,954,562	7.50%
2022 (Est.)	353,113,315	4,488,427,184	7.87%

[1] 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 2018 to FY 2020 Comprehensive Annual Financial Report; FY 2021 and FY 2022 Fairfax County Department of Management and Budget. The FY 2020 actual reflects a notable decrease due to the final payoff of two outstanding County debt issuances (Herrity and Pennino Administrative buildings and Capital Renewal loan).

[2] Sources: FY 2018 to FY 2020 Comprehensive Annual Financial Report; FY 2021 and FY 2022 Fairfax County Department of Management and Budget. The FY 2020 actual and FY 2021 estimate reflect the inclusion of County's respective expenses and remaining appropriation of its $200.2 million in federal stimulus CARES Coronavirus Relief Funds.

Net Debt as a Percentage of Market Value of Taxable Property

Fiscal Year	Net Bonded Indebtedness[1]	Estimated Market Value[2]	Percentage
2018	$2,918,416,000	$253,512,049,641	1.15%
2019	2,889,935,000	262,356,806,422	1.10%
2020	2,887,545,000	271,808,067,475	1.06%
2021 (Est.)	3,002,395,000	280,879,545,191	1.07%
2022 (Est.)	3,249,980,000	288,177,804,069	1.07%

[1] The amount includes outstanding General Obligation Bonds and other tax supported debt obligations. Sources: FY 2018 to FY 2020 Comprehensive Annual Financial Report and Fairfax County Department of Tax Administration; FY 2021 and FY 2022 Fairfax County Department of Management and Budget and Department of Tax Administration.

[2] 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 and has established a goal to reach a 90 percent funded status for all plans by FY 2025. In order to meet this goal, 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.

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.

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. 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 over a 30-year period. 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.

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.

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.

Ten Fundamental Principles of Information Technology

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 capabilities inherent in many off-the-shelf software packages, while achieving business

Ten Fundamental Principles of Information Technology

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.

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.

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Financial, Statistical and Summary Tables

FY 2022

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 2022 ADVERTISED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July-January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	**$268,482,803**	**$184,890,694**	**$261,077,410**	**$4,515,569**	**$0**	**$450,483,673**	**$182,576,859**	**($267,906,814)**	**(59.47%)**
Revenue [1]									
Real Property Taxes	$2,898,128,734	$3,002,075,466	($2,671,629)	$0	$0	$2,999,403,837	$3,047,959,917	$48,556,080	1.62%
Personal Property Taxes [2]	441,668,485	428,024,388	(8,094,821)	0	0	419,929,567	431,663,348	11,733,781	2.79%
General Other Local Taxes	535,816,255	489,100,905	0	16,174,004	0	505,274,909	519,984,902	14,709,993	2.91%
Permit, Fees & Regulatory Licenses	54,002,649	49,642,908	0	0	0	49,642,908	49,642,908	0	0.00%
Fines & Forfeitures	10,001,169	11,795,664	0	(3,861,146)	0	7,934,518	8,727,970	793,452	10.00%
Revenue from Use of Money & Property	66,201,313	24,257,799	0	0	0	24,257,799	14,973,158	(9,284,641)	(38.27%)
Charges for Services	70,109,331	83,119,246	0	(26,592,579)	0	56,526,667	57,104,738	578,071	1.02%
Revenue from the Commonwealth [2]	308,774,709	312,712,922	250,649	0	0	312,963,571	312,963,571	0	0.00%
Revenue from the Federal Government	246,969,447	40,235,797	643,450	0	0	40,879,247	40,879,247	0	0.00%
Recovered Costs/Other Revenue	15,486,984	16,234,444	0	(707,500)	0	15,526,944	15,526,944	0	0.00%
Total Revenue	**$4,647,159,076**	**$4,457,199,539**	**($9,872,351)**	**($14,987,221)**	**$0**	**$4,432,339,967**	**$4,499,426,703**	**$67,086,736**	**1.51%**
Transfers In									
Fund 40030 Cable Communications	$2,785,414	$2,411,781	$0	$0	$0	$2,411,781	$2,704,481	$292,700	12.14%
Fund 40080 Integrated Pest Management	141,000	141,000	0	0	0	141,000	141,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	0	0	1,125,000	1,125,000	0	0.00%
Fund 40130 Leaf Collection	54,000	54,000	0	0	0	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	0	0	0	494,000	494,000	0	0.00%
Fund 40150 Refuse Disposal	626,000	626,000	0	0	0	626,000	626,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	0	0	186,000	186,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	0	0	2,850,000	2,850,000	0	0.00%
Fund 80000 Park Revenue	820,000	820,000	0	0	0	820,000	820,000	0	0.00%
Total Transfers In	**$9,081,414**	**$8,707,781**	**$0**	**$0**	**$0**	**$8,707,781**	**$9,000,481**	**$292,700**	**3.36%**
Total Available	**$4,924,723,293**	**$4,650,798,014**	**$251,205,059**	**($10,471,652)**	**$0**	**$4,891,531,421**	**$4,691,004,043**	**($200,527,378)**	**(4.10%)**
Direct Expenditures [1]									
Personnel Services	$869,821,333	$907,917,682	$2,122,301	($400,000)	($300,004)	$909,339,979	$916,604,106	$7,264,127	0.80%
Operating Expenses	383,281,086	355,528,865	193,150,282	(9,533,180)	(3,745,750)	535,400,217	352,597,746	(182,802,471)	(34.14%)
Recovered Costs	(33,946,503)	(34,995,105)	0	0	(1,731,520)	(36,726,625)	(35,235,529)	1,491,096	(4.06%)
Capital Equipment	3,743,134	200,000	1,348,759	0	5,777,274	7,326,033	581,600	(6,744,433)	(92.06%)
Fringe Benefits	391,643,204	399,978,711	834,680	0	0	400,813,391	404,378,701	3,565,310	0.89%
Total Direct Expenditures	**$1,614,542,254**	**$1,628,630,153**	**$197,456,022**	**($9,933,180)**	**$0**	**$1,816,152,995**	**$1,638,926,624**	**($177,226,371)**	**(9.76%)**
Transfers Out									
Fund S10000 School Operating [3]	$2,136,016,697	$2,143,322,211	$0	$0	$0	$2,143,322,211	$2,157,451,821	$14,129,610	0.66%
Fund S31000 School Construction	13,100,000	13,100,000	0	0	0	13,100,000	13,100,000	0	0.00%
Fund 10010 Revenue Stabilization [4]	3,662,158	0	4,224,448	(269,236)	0	3,955,212	0	(3,955,212)	(100.00%)
Fund 10015 Economic Opportunity Reserve [5]	34,215,003	8,263,008	5,840,970	(53,847)	0	14,050,131	0	(14,050,131)	(100.00%)
Fund 10020 Community Funding Pool	11,828,596	12,283,724	0	0	0	12,283,724	12,283,724	0	0.00%
Fund 10030 Contributory Fund	14,618,937	14,506,749	625,000	0	0	15,131,749	14,492,449	(639,300)	(4.22%)
Fund 10040 Information Technology	4,190,000	0	10,000,000	0	0	10,000,000	0	(10,000,000)	(100.00%)
Fund 20000 County Debt Service	131,759,616	131,040,472	0	0	0	131,040,472	131,317,132	276,660	0.21%
Fund 20001 School Debt Service	197,982,182	198,182,333	0	0	0	198,182,333	197,118,522	(1,063,811)	(0.54%)
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	0	0	0	43,950,424	43,950,424	0	0.00%
Fund 30010 General Construction and Contributions	24,246,720	16,456,430	5,602,759	0	0	22,059,189	16,579,278	(5,479,911)	(24.84%)

FY 2022 ADVERTISED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July-January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Fund 30015 Environmental and Energy Program	0	916,615	7,050,000	0	0	7,966,615	1,298,767	(6,667,848)	(83.70%)
Fund 30020 Infrastructure Replacement and Upgrades	11,251,187	0	12,315,375	0	0	12,315,375	0	(12,315,375)	(100.00%)
Fund 30030 Library Construction	1,530,000	0	0	0	0	0	0	0	-
Fund 30060 Pedestrian Walkway Improvements	1,791,125	700,000	2,318,555	0	0	3,018,555	800,000	(2,218,555)	(73.50%)
Fund 30070 Public Safety Construction	300,000	0	0	0	0	0	0	0	-
Fund 40000 County Transit Systems	40,633,472	40,633,472	0	0	0	40,633,472	40,633,472	0	0.00%
Fund 40040 Community Services Board	146,575,985	147,554,569	0	0	0	147,554,569	147,583,964	29,395	0.02%
Fund 40045 Early Childhood Birth to 5	0	32,564,400	0	0	0	32,564,400	32,564,400	0	0.00%
Fund 40330 Elderly Housing Programs	1,885,995	1,885,995	0	0	0	1,885,995	1,885,995	0	0.00%
Fund 50000 Federal/State Grants	4,432,654	4,432,654	0	0	0	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	21,728,320	24,291,320	0	0	0	24,291,320	24,291,320	0	0.00%
Fund 60020 Document Services Division	3,941,831	3,941,831	0	0	0	3,941,831	3,941,831	0	0.00%
Fund 60030 Technology Infrastructure Services	4,824,696	0	0	0	0	0	0	0	-
Fund 73030 OPEB Trust	4,490,000	4,490,000	0	0	0	4,490,000	5,000,000	510,000	11.36%
Fund 80000 Park Revenue	0	0	1,706,529	0	0	1,706,529	0	(1,706,529)	(100.00%)
Fund 83000 Alcohol Safety Action Program	741,768	774,807	150,000	0	0	924,807	774,807	(150,000)	(16.22%)
Total Transfers Out	**$2,859,697,366**	**$2,843,291,014**	**$49,833,636**	**($323,083)**	**$0**	**$2,892,801,567**	**$2,849,500,560**	**($43,301,007)**	**(1.50%)**
Total Disbursements	**$4,474,239,620**	**$4,471,921,167**	**$247,289,658**	**($10,256,263)**	**$0**	**$4,708,954,562**	**$4,488,427,184**	**($220,527,378)**	**(4.68%)**
Total Ending Balance	**$450,483,673**	**$178,876,847**	**$3,915,401**	**($215,389)**	**$0**	**$182,576,859**	**$202,576,859**	**$20,000,000**	**10.95%**
Less:									
Managed Reserve [6]	$184,890,694	$178,876,847	$3,915,401	($215,389)		$182,576,859	$182,576,859	$0	0.00%
Economic Recovery Reserve [7]							20,000,000	20,000,000	-
CARES Coronavirus Relief Fund Balance [1,8]	144,533,078							0	-
FY 2020 Audit Adjustments [1]	4,773,025							0	-
Total Available	**$116,286,876**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**-**

[1] In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2020 revenues are increased $981,080.56 and FY 2020 expenditures are decreased $3,534,488.39 to reflect audit adjustments as will be included in the FY 2020 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2021 Revised Budget Plan Beginning Balance reflects a net increase of $4,515,569. This balance reflects $4,773,025 in the General Fund, partially offset by a reduction of $257,456 in the CARES Coronavirus Relief Fund balance. Details of the FY 2020 audit adjustments were included in the FY 2021 Mid-Year package. This one-time funding was utilized as part of the FY 2021 Mid-Year Review.

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

[3] The proposed County General Fund transfer for school operations in FY 2022 totals $2,157,451,821, an increase of $14,129,610, or 0.7 percent, over the FY 2021 Adopted Budget Plan. The Fairfax County Public Schools Superintendent's Proposed Budget reflected a General Fund Transfer increase of $42,685,629, or 2.0 percent, over the FY 2021 Adopted Budget Plan. In their action on the Superintendent's Proposed Budget on February 18, 2021, the School Board revised the General Fund transfer request to $2,247,724,023, an increase of $104,401,812, or 4.9 percent, over the FY 2021 Adopted Budget Plan.

[4] Target funding for the Revenue Stabilization Fund is 5.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Revenue Stabilization Reserve is $228.22 million, or 5.08 percent of total General Fund disbursements.

[5] Target funding for the Economic Opportunity Reserve is 1.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Economic Opportunity Reserve Reserve is $45.79 million, or 1.02 percent of total General Fund disbursements.

[6] Target funding for the Managed Reserve is 4.00 percent of total General Fund disbursements, consistent with the County's *Ten Principles of Sound Financial Management* as updated by the Board of Supervisors on April 21, 2015. The FY 2022 projected balance in the Managed Reserve is $182.58 million, or 4.07 percent of total General Fund disbursements.

[7] As part of the FY 2022 Advertised Budget Plan, an amount of $20,000,000 is set aside in a reserve to support County or Schools priorities including programs focused on the County's economic recovery from the pandemic.

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

FY 2022 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July - January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services									
01 Board of Supervisors	$5,257,404	$5,517,094	$0	$0	$0	$5,517,094	$5,517,094	$0	0.00%
02 Office of the County Executive	5,385,657	5,817,714	1,336,708	0	0	7,154,422	6,387,771	(766,651)	(10.72%)
03 Department of Clerk Services	1,674,789	1,817,896	11,959	0	0	1,829,855	1,817,896	(11,959)	(0.65%)
06 Department of Finance	8,586,612	9,148,571	34,138	0	0	9,182,709	9,148,571	(34,138)	(0.37%)
11 Department of Human Resources	8,126,034	8,164,738	101,527	0	0	8,266,265	8,689,208	422,943	5.12%
12 Department of Procurement and Material Management	7,471,469	7,568,849	822,967	0	0	8,391,816	7,568,849	(822,967)	(9.81%)
13 Office of Public Affairs	1,753,334	1,790,052	6,033	0	0	1,796,085	1,790,052	(6,033)	(0.34%)
15 Office of Elections	5,214,923	4,993,525	2,040,264	0	0	7,033,789	5,139,708	(1,894,081)	(26.93%)
17 Office of the County Attorney	8,095,433	8,105,981	559,499	0	0	8,665,480	8,230,070	(435,410)	(5.02%)
20 Department of Management and Budget	5,742,294	5,516,999	28,551	0	0	5,545,550	5,516,999	(28,551)	(0.51%)
37 Office of the Financial and Program Auditor	308,204	413,868	0	0	0	413,868	413,868	0	0.00%
41 Civil Service Commission	407,371	468,731	0	0	0	468,731	468,731	0	0.00%
42 Office of the Independent Police Auditor	358,728	328,198	66,988	0	0	395,186	328,198	(66,988)	(16.95%)
57 Department of Tax Administration	26,123,704	27,826,856	111,510	0	0	27,938,366	27,934,542	(3,824)	(0.01%)
70 Department of Information Technology	36,872,879	37,498,446	547,769	0	0	38,046,215	37,877,896	(168,319)	(0.44%)
Total Legislative-Executive Functions / Central Services	**$121,378,835**	**$124,977,518**	**$5,667,913**	**$0**	**$0**	**$130,645,431**	**$126,829,453**	**($3,815,978)**	**(2.92%)**
Judicial Administration									
80 Circuit Court and Records	$12,167,804	$12,482,661	$158,762	$0	$0	$12,641,423	$12,682,661	$41,238	0.33%
82 Office of the Commonwealth's Attorney	4,279,499	5,049,457	1,228,974	0	0	6,278,431	7,960,548	1,682,117	26.79%
85 General District Court	4,092,528	4,385,501	133,420	0	0	4,518,921	4,603,902	84,981	1.88%
91 Office of the Sheriff	21,561,488	20,633,109	197,717	0	(268,878)	20,561,948	20,633,109	71,161	0.35%
Total Judicial Administration	**$42,101,319**	**$42,550,728**	**$1,718,873**	**$0**	**($268,878)**	**$44,000,723**	**$45,880,220**	**$1,879,497**	**4.27%**
Public Safety									
04 Department of Cable and Consumer Services	$756,233	$760,719	$508	$0	$0	$761,227	$760,719	($508)	(0.07%)
31 Land Development Services	13,576,474	13,662,545	204,224	0	0	13,866,769	13,662,545	(204,224)	(1.47%)
81 Juvenile and Domestic Relations District Court	24,197,355	25,825,193	108,444	0	0	25,933,637	25,675,193	(258,444)	(1.00%)
90 Police Department	207,954,567	214,788,028	5,576,952	0	0	220,364,980	219,011,524	(1,353,456)	(0.61%)
91 Office of the Sheriff	47,999,577	52,193,261	1,226,611	0	268,878	53,688,750	51,010,040	(2,678,710)	(4.99%)
92 Fire and Rescue Department	209,655,844	218,989,964	4,654,205	0	0	223,644,169	217,768,447	(5,875,722)	(2.63%)
93 Office of Emergency Management	2,012,638	1,947,864	690,359	0	0	2,638,223	2,188,137	(450,086)	(17.06%)
96 Department of Animal Sheltering	2,470,809	2,749,929	24,421	0	0	2,774,350	2,749,929	(24,421)	(0.88%)
97 Department of Code Compliance	4,026,566	4,791,825	0	0	0	4,791,825	4,791,825	0	0.00%
Total Public Safety	**$512,650,063**	**$535,709,328**	**$12,485,724**	**$0**	**$268,878**	**$548,463,930**	**$537,618,359**	**($10,845,571)**	**(1.98%)**
Public Works									
08 Facilities Management Department	$56,525,057	$59,385,623	$4,074,230	$0	$0	$63,459,853	$61,307,126	($2,152,727)	(3.39%)
25 Business Planning and Support	885,706	1,009,322	20,141	0	0	1,029,463	1,009,322	(20,141)	(1.96%)
26 Office of Capital Facilities	14,218,846	15,345,436	257,697	0	0	15,603,133	15,499,359	(103,774)	(0.67%)
87 Unclassified Administrative Expenses	2,103,222	3,948,694	200,767	0	0	4,149,461	3,948,694	(200,767)	(4.84%)
Total Public Works	**$73,732,831**	**$79,689,075**	**$4,552,835**	**$0**	**$0**	**$84,241,910**	**$81,764,501**	**($2,477,409)**	**(2.94%)**

FY 2022 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2020 Carryover	FY 2021 Mid-Year	Other Actions July - January	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare									
67 Department of Family Services	$137,732,786	$147,721,168	$1,738,719	$0	$0	$149,459,887	$147,009,858	($2,450,029)	(1.64%)
71 Health Department	56,422,774	67,715,072	2,725,760	0	0	70,440,832	72,103,462	1,662,630	2.36%
73 Office to Prevent and End Homelessness [1]	14,897,139	0	0	0	0	0	0	0	--
77 Office of Strategy Management for Health and Human Services	2,845,744	3,369,767	78,998	0	0	3,448,765	3,369,767	(78,998)	(2.29%)
79 Department of Neighborhood and Community Services	95,272,108	83,218,369	3,385,089	(2,300,000)	0	84,303,458	85,793,538	1,490,080	1.77%
Total Health and Welfare	**$307,170,551**	**$302,024,376**	**$7,928,566**	**($2,300,000)**	**$0**	**$307,652,942**	**$308,276,625**	**$623,683**	**0.20%**
Parks and Libraries									
51 Fairfax County Park Authority	$24,886,243	$27,452,530	$386,987	$0	$0	$27,839,517	$27,537,743	($301,774)	(1.08%)
52 Fairfax County Public Library	29,378,910	30,294,136	222,390	0	0	30,516,526	30,345,148	(171,378)	(0.56%)
Total Parks and Libraries	**$54,265,153**	**$57,746,666**	**$609,377**	**$0**	**$0**	**$58,356,043**	**$57,882,891**	**($473,152)**	**(0.81%)**
Community Development									
16 Economic Development Authority	$7,814,818	$8,841,483	$0	$0	$0	$8,841,483	$8,841,483	$0	0.00%
30 Department of Economic Initiatives	1,076,809	1,216,480	84,000	0	0	1,300,480	1,397,253	96,773	7.44%
31 Land Development Services	15,159,494	15,101,040	154,831	0	0	15,255,871	15,101,040	(154,831)	(1.01%)
35 Department of Planning and Development	13,028,570	13,733,875	1,339,354	0	0	15,073,229	13,599,268	(1,473,961)	(9.78%)
38 Department of Housing and Community Development [1]	7,323,550	24,830,358	729,417	1,698,609	0	27,258,384	25,175,052	(2,083,332)	(7.64%)
39 Office of Human Rights and Equity Programs	1,467,616	1,859,931	48,631	0	0	1,908,562	1,859,931	(48,631)	(2.55%)
40 Department of Transportation	8,675,578	8,944,137	726,118	0	0	9,670,255	8,983,997	(686,258)	(7.10%)
Total Community Development	**$54,546,435**	**$74,527,304**	**$3,082,351**	**$1,698,609**	**$0**	**$79,308,264**	**$74,958,024**	**($4,350,240)**	**(5.49%)**
Nondepartmental									
87 Unclassified Administrative Expenses	$55,702,407	$10,038,597	$160,559,107	($9,331,789)	$0	$161,265,915	$0	($161,265,915)	(100.00%)
89 Employee Benefits	392,994,660	401,366,561	851,276	0	0	402,217,837	405,716,551	3,498,714	0.87%
Total Nondepartmental	**$448,697,067**	**$411,405,158**	**$161,410,383**	**($9,331,789)**	**$0**	**$563,483,752**	**$405,716,551**	**($157,767,201)**	**(28.00%)**
Total General Fund Direct Expenditures	**$1,614,542,254**	**$1,628,630,153**	**$197,456,022**	**($9,933,180)**	**$0**	**$1,816,152,995**	**$1,638,926,624**	**($177,226,371)**	**(9.76%)**

[1] As part of the FY 2021 Adopted Budget Plan, Agency 73, Office to Prevent and End Homelessness, was consolidated with Agency 38, Department of Housing and Community Development.

FY 2022 ADVERTISED SUMMARY OF APPROPRIATED FUNDS BY FUND TYPE

	General Fund Group [1]	Debt Service Funds	Capital Project Funds	Special Revenue Funds [2]	Internal Service Funds [3,4]	Enterprise Funds	Custodial Funds	Trust Funds	Total by Category
Beginning Fund Balance	**$410,845,240**	**$0**	**$1,844,271**	**$338,973,462**	**$201,956,342**	**$135,618,294**	**$0**	**$10,934,403,946**	**$12,023,641,555**
Revenues									
Real Property Taxes	$3,047,959,917	$0	$13,570,000	$212,394,016	$0	$0	$4,882,023	$0	$3,278,805,956
Personal Property Taxes [5]	642,977,292	0	0	0	0	0	0	0	642,977,292
General Other Local Taxes	519,984,902	0	0	47,574,938	0	0	10,826,948	0	578,386,788
Permits, Fees & Regulatory	49,642,908	0	0	19,335,086	0	0	0	0	68,977,994
Fines & Forfeitures	8,727,970	0	0	14,100	0	0	0	0	8,742,070
Revenue from the Use of Money and Property	15,123,158	0	0	9,732,601	40,007,149	1,100,000	1,000,000	835,236,909	902,199,817
Charges for Services	57,104,738	0	1,475,000	158,524,192	60,570	253,294,500	0	0	470,459,000
Revenue from the Commonwealth [5]	101,649,627	0	0	921,110,286	0	0	0	0	1,022,759,913
Revenue from the Federal Government	40,879,247	2,300,000	0	204,332,073	0	0	0	200,000	247,711,320
Sale of Bonds	0	0	225,000,000	0	0	0	0	0	225,000,000
Other Revenue	15,526,944	528,000	7,732,732	99,651,485	742,201,767	750,000	0	623,380,861	1,489,771,789
Total Revenue	**$4,499,576,703**	**$2,828,000**	**$247,777,732**	**$1,672,668,777**	**$782,269,486**	**$255,144,500**	**$16,708,971**	**$1,458,817,770**	**$8,935,791,939**
Transfers In	**$35,776,654**	**$332,885,873**	**$85,181,696**	**$2,449,924,157**	**$32,947,253**	**$259,100,000**	**$0**	**$5,000,000**	**$3,200,815,633**
Total Available	**$4,946,198,597**	**$335,713,873**	**$334,803,699**	**$4,461,566,396**	**$1,017,173,081**	**$649,862,794**	**$16,708,971**	**$12,398,221,716**	**$24,160,249,127**
Expenditures by Category									
Legislative-Executive/Central Services	$129,406,364	$0	$0	$0	$0	$0	$0	$0	$129,406,364
Education	0	0	203,976,143	3,206,003,109	587,115,347	0	0	246,147,473	4,243,242,072
Judicial Administration	45,880,220	0	0	790,850	0	0	0	0	46,671,070
Public Safety	537,637,936	0	0	81,334,809	0	0	0	0	618,972,745
Public Works	81,764,501	0	0	174,153,587	0	257,006,987	0	0	512,925,075
Health and Welfare	324,160,333	0	0	295,844,124	0	0	0	0	620,004,457
Parks and Libraries	61,902,636	0	0	14,960,233	0	0	0	0	76,862,869
Community Development	79,142,310	0	102,340,850	262,946,061	0	0	16,708,971	0	461,138,192
Capital Improvements	0	0	23,153,045	0	0	0	0	0	23,153,045
Debt Service	0	335,713,873	0	0	0	0	0	0	335,713,873
Non-Departmental	405,809,208	0	0	5,075,000	348,895,886	0	0	696,311,800	1,456,091,894
Total Expenditures	**$1,665,703,508**	**$335,713,873**	**$329,470,038**	**$4,041,107,773**	**$936,011,233**	**$257,006,987**	**$16,708,971**	**$942,459,273**	**$8,524,181,656**
Transfers Out	**$2,849,500,560**	**$0**	**$3,461,306**	**$84,875,480**	**$0**	**$261,950,000**	**$0**	**$0**	**$3,199,787,346**
Total Disbursements	**$4,515,204,068**	**$335,713,873**	**$332,931,344**	**$4,125,983,253**	**$936,011,233**	**$518,956,987**	**$16,708,971**	**$942,459,273**	**$11,723,969,002**
Ending Fund Balance	**$430,994,529**	**$0**	**$1,872,355**	**$335,583,143**	**$81,161,848**	**$130,905,807**	**$0**	**$11,455,762,443**	**$12,436,280,125**

[1] **Not reflected are the following adjustments to balance in FY 2022:**
Fund 10015, Economic Opportunity Reserve, assumes carryover of theTotal Available funding of $45,644,215 from FY 2020.

[2] **Not reflected are the following adjustments to balance in FY 2022:**
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of $3,962,299 and reflects the proposed Transfer In from Fund S10000, Public School Operating, as shown in the School Board's Advertised Budget, which is currently ($385,263) less than the Transfer Out from Fund S50000. Final adjustments will be reflected at the *FY 2021 Carryover Review*.

[3] **Not reflected are the following adjustments to balance in FY 2022:**
Fund S60000, Public School Insurance Fund, assumes carryover of Allocated Reserve of $1,905,899.
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of $100,109,571.

[4] For presentation purposes, all County Internal Service Funds expenditures are included in the Nondepartmental Category.

[5] 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 2022 ADVERTISED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual [1]	FY 2021 Adopted Budget Plan [2]	FY 2021 Revised Budget Plan [3]	FY 2022 Advertised Budget Plan [4]	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	$4,647,159,076	$4,457,199,539	$4,432,339,967	$4,499,426,703	$67,086,736	1.51%
10010 Revenue Stabilization	0	0	0	0	0	-
10015 Economic Opportunity Reserve	236,420	150,000	150,000	150,000	0	0.00%
10030 Contributory Fund	0	0	0	0	0	-
10040 Information Technology	3,506,167	250,000	50,000	0	(50,000)	(100.00%)
Total General Fund Group	**$4,650,901,663**	**$4,457,599,539**	**$4,432,539,967**	**$4,499,576,703**	**$67,036,736**	**1.51%**
Debt Service Funds						
20000 Consolidated Debt Service	$2,825,657	$3,028,000	$3,028,000	$2,828,000	($200,000)	(6.61%)
Capital Project Funds						
30000 Metro Operations and Construction	$40,000,000	$38,000,000	$40,981,671	$42,000,000	$1,018,329	2.48%
30010 General Construction and Contributions	13,770,431	4,575,000	99,977,487	4,475,000	(95,502,487)	(95.52%)
30020 Infrastructure Replacement and Upgrades	444,620	0	0	0	0	-
30030 Library Construction	1,664,000	0	10,000,000	0	(10,000,000)	(100.00%)
30040 Contributed Roadway Improvements	1,628,210	181,732	181,732	181,732	0	0.00%
30050 Transportation Improvements	8,035,680	0	70,140,000	0	(70,140,000)	(100.00%)
30060 Pedestrian Walkway Improvements	59,934	0	0	0	0	-
30070 Public Safety Construction	5,848,309	0	351,510,000	0	(351,510,000)	(100.00%)
30080 Commercial Revitalization Program	32,611	0	0	0	0	-
30090 Pro Rata Share Drainage Construction	2,737,381	0	0	0	0	-
30300 Affordable Housing Development and Investment	18,948,599	19,247,000	19,247,000	19,670,000	423,000	2.20%
30310 Housing Assistance Program	0	0	0	0	0	-
30400 Park Authority Bond Construction	25,000,000	0	68,420,000	0	(68,420,000)	(100.00%)
S31000 Public School Construction	184,144,534	181,483,793	503,410,726	181,451,000	(321,959,726)	(63.96%)
Total Capital Project Funds	**$302,314,309**	**$243,487,525**	**$1,163,868,616**	**$247,777,732**	**($916,090,884)**	**(78.71%)**
Special Revenue Funds						
40000 County Transit Systems	$22,451,769	$25,777,784	$48,832,840	$53,524,876	$4,692,036	9.61%
40010 County and Regional Transportation Projects	107,696,006	96,672,810	260,095,239	103,343,105	(156,752,134)	(60.27%)
40030 Cable Communications	22,230,956	20,215,042	20,215,042	19,237,413	(977,629)	(4.84%)
40040 Fairfax-Falls Church Community Services Board	35,144,008	35,307,201	35,307,201	36,165,350	858,149	2.43%
40045 Early Childhood Birth to 5	0	215,960	215,960	215,960	0	0.00%
40050 Reston Community Center	9,231,337	9,803,531	9,803,531	9,475,156	(328,375)	(3.35%)
40060 McLean Community Center	6,320,249	6,189,284	6,189,284	5,995,302	(193,982)	(3.13%)
40070 Burgundy Village Community Center	72,816	80,553	35,415	84,219	48,804	137.81%
40080 Integrated Pest Management Program	2,575,923	2,647,683	2,647,683	2,700,483	52,800	1.99%
40090 E-911	50,977,117	50,542,523	50,542,523	51,131,189	588,666	1.16%
40100 Stormwater Services	83,181,993	85,089,976	178,644,245	87,175,738	(91,468,507)	(51.20%)
40110 Dulles Rail Phase I Transportation Improvement District	19,888,004	16,149,387	16,149,387	15,295,113	(854,274)	(5.29%)
40120 Dulles Rail Phase II Transportation Improvement District	20,384,105	20,484,176	20,484,176	20,375,303	(108,873)	(0.53%)
40125 Metrorail Parking System Pledged Revenues	9,472,624	11,204,319	7,052,160	7,568,848	516,688	7.33%
40130 Leaf Collection	2,175,188	2,191,251	2,191,251	2,367,104	175,853	8.03%
40140 Refuse Collection and Recycling Operations	19,426,923	18,351,677	18,351,677	19,659,767	1,308,090	7.13%
40150 Refuse Disposal	50,552,081	55,836,738	55,836,738	52,383,100	(3,453,638)	(6.19%)
40170 I-95 Refuse Disposal	10,816,212	10,502,250	10,502,250	11,063,444	561,194	5.34%
40180 Tysons Service District	8,772,437	8,999,317	8,999,317	8,607,631	(391,686)	(4.35%)
40190 Reston Service District	2,242,683	2,308,810	2,308,810	2,397,229	88,419	3.83%
40300 Housing Trust Fund	6,385,602	3,661,782	3,661,782	3,667,191	5,409	0.15%
40330 Elderly Housing Programs	1,306,440	1,296,831	1,296,831	508,820	(788,011)	(60.76%)

FY 2022 ADVERTISED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual [1]	FY 2021 Adopted Budget Plan [2]	FY 2021 Revised Budget Plan [3]	FY 2022 Advertised Budget Plan [4]	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
40360 Homeowner and Business Loan Programs	2,437,437	0	0	0	0	-
50000 Federal/State Grants	113,463,367	115,420,883	472,926,516	113,705,421	(359,221,095)	(75.96%)
50800 Community Development Block Grant	15,759,680	5,609,339	22,477,628	5,960,799	(16,516,829)	(73.48%)
50810 HOME Investment Partnerships Program	894,879	1,940,695	6,390,024	2,141,854	(4,248,170)	(66.48%)
S10000 Public School Operating	827,411,932	901,123,129	951,154,463	888,264,348	(62,890,115)	(6.61%)
S40000 Public School Food and Nutrition Services	67,970,471	84,601,787	53,168,302	86,373,274	33,204,972	62.45%
S43000 Public School Adult and Community Education	6,759,830	8,543,861	7,426,558	7,426,558	0	0.00%
S50000 Public School Grants and Self Supporting Programs	49,935,990	55,656,788	78,897,862	55,854,182	(23,043,680)	(29.21%)
Total Special Revenue Funds	**$1,575,938,059**	**$1,656,425,367**	**$2,351,804,695**	**$1,672,668,777**	**($679,135,918)**	**(28.88%)**
TOTAL GOVERNMENTAL FUNDS	**$6,531,979,688**	**$6,360,540,431**	**$7,951,241,278**	**$6,422,851,212**	**($1,528,390,066)**	**(19.22%)**
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	$1,794,072	$2,370,859	$2,370,859	$1,130,859	($1,240,000)	(52.30%)
60010 Department of Vehicle Services	74,395,224	80,955,533	80,955,533	82,338,946	1,383,413	1.71%
60020 Document Services	4,697,228	5,450,000	5,450,000	5,100,000	(350,000)	(6.42%)
60030 Technology Infrastructure Services	38,003,834	39,091,477	39,091,477	43,432,182	4,340,705	11.10%
60040 Health Benefits	179,425,470	188,450,351	188,450,351	165,167,622	(23,282,729)	(12.35%)
S60000 Public School Insurance	15,527,846	15,731,339	15,731,339	17,271,339	1,540,000	9.79%
S62000 Public School Health and Flexible Benefits	443,204,774	448,842,114	452,426,579	467,828,538	15,401,959	3.40%
Total Internal Service Funds	**$757,048,448**	**$780,891,673**	**$784,476,138**	**$782,269,486**	**($2,206,652)**	**(0.28%)**
Enterprise Funds						
69000 Sewer Revenue	$242,465,387	$199,972,637	$221,970,768	$255,144,500	$33,173,732	14.95%
69030 Sewer Bond Debt Reserve	0	8,200,000	8,200,000	0	(8,200,000)	(100.00%)
69310 Sewer Bond Construction	8,787,721	191,800,000	196,962,525	0	(196,962,525)	(100.00%)
Total Enterprise Funds	**$251,253,108**	**$399,972,637**	**$427,133,293**	**$255,144,500**	**($171,988,793)**	**(40.27%)**
TOTAL PROPRIETARY FUNDS	**$1,008,301,556**	**$1,180,864,310**	**$1,211,609,431**	**$1,037,413,986**	**($174,195,445)**	**(14.38%)**
FIDUCIARY FUNDS						
Custodial Funds						
70000 Route 28 Tax District	$12,010,230	$12,336,888	$12,336,888	$11,826,948	($509,940)	(4.13%)
70040 Mosaic District Community Development Authority	5,534,213	5,664,600	5,664,600	4,882,023	(782,577)	(13.82%)
Total Custodial Funds	**$17,544,443**	**$18,001,488**	**$18,001,488**	**$16,708,971**	**($1,292,517)**	**(7.18%)**
Trust Funds						
73000 Employees' Retirement Trust	$425,645,716	$610,426,420	$610,426,420	$596,915,393	($13,511,027)	(2.21%)
73010 Uniformed Employees Retirement Trust	76,396,234	238,796,753	238,796,753	219,108,528	(19,688,225)	(8.24%)
73020 Police Retirement Trust	20,648,435	186,489,902	186,489,902	175,249,261	(11,240,641)	(6.03%)
73030 OPEB Trust	25,087,418	2,227,278	2,227,278	2,233,974	6,696	0.30%
S71000 Educational Employees' Retirement	280,130,927	417,138,200	414,740,543	438,492,614	23,752,071	5.73%
S71100 Public School OPEB Trust	33,436,466	29,894,000	29,894,000	26,818,000	(3,076,000)	(10.29%)
Total Trust Funds	**$861,345,196**	**$1,484,972,553**	**$1,482,574,896**	**$1,458,817,770**	**($23,757,126)**	**(1.60%)**
TOTAL FIDUCIARY FUNDS	**$878,889,639**	**$1,502,974,041**	**$1,500,576,384**	**$1,475,526,741**	**($25,049,643)**	**(1.67%)**
TOTAL APPROPRIATED FUNDS	**$8,419,170,883**	**$9,044,378,782**	**$10,663,427,093**	**$8,935,791,939**	**($1,727,635,154)**	**(16.20%)**
Appropriated From (Added to) Surplus	**($74,587,967)**	**($553,267,820)**	**$861,905,335**	**($563,875,291)**	**($1,425,780,626)**	**(165.42%)**

FY 2022 ADVERTISED REVENUE AND RECEIPTS BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Actual [1]	FY 2021 Adopted Budget Plan [2]	FY 2021 Revised Budget Plan [3]	FY 2022 Advertised Budget Plan [4]	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
TOTAL AVAILABLE	$8,344,582,916	$8,491,110,962	$11,525,332,428	$8,371,916,648	($3,153,415,780)	(27.36%)
Less: Internal Service Funds	($757,048,448)	($780,891,673)	($784,476,138)	($782,269,486)	$2,206,652	(0.28%)
NET AVAILABLE	$7,587,534,468	$7,710,219,289	$10,740,856,290	$7,589,647,162	($3,151,209,128)	(29.34%)

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.

[1] **Not reflected are the following adjustments to balance in FY 2020:**
Fund 60000, County Insurance, net change in accrued liability of $6,756,000.
Fund S40000, Public School Food and Nutrition Services, change in inventory of $534,721.
Fund S60000, Public School Insurance, net change in accrued liability of $1,696,434.

[2] **Not reflected are the following adjustments to balance in FY 2021:**
Fund 10001, General Fund, does not reflect carryover of FY 2019 Audit Adjustment Reserve of ($908) and Reserve for Potential FY 2020 One-Time Requirements of ($4,977,253).
Fund 10015, Economic Opportunity Reserve, assumes carryover of the Total Available funding of $33,921,880 from FY 2020.
Fund 40300, Housing Trust, assumes balance of $2,749,970 will be moved from Fund 40360, Homeowner and Business Loan Programs, at year-end FY 2020.
Fund 40360, Homeowner and Business Loan Programs, does not reflect carryover of ($2,749,970) as any remaining balances at year-end FY 2020 will be moved to Fund 40300, Housing Trust.
Fund S40000, Public School Food and Nutrition Services, assumes carryover of General Reserve of $17,910,059.
Fund S50000, Public School Grants and Self-Supporting Programs, assumes carryover of Summer School Reserve of $3,820,629 and reflects the proposed Transfer In from Fund S10000, Public School Operating, as shown in the School Board's Advertised Budget, which is currently ($385,263) less than the Transfer Out from Fund S50000.
Fund S60000, Public School Insurance, assumes carryover of Allocated Reserve of $2,967,213.
Fund S62000, Public School Health and Flexible Benefits, assumes carryover of Premium Stabilization Reserve of $72,832,661.

[3] **Not reflected are the following adjustments to balance in FY 2021:**
Fund 30300, Affordable Housing Development and Investment, includes balance of $864,425 transferred from Fund 30310, Housing Assistance Program.
Fund 30310, Housing Assistance Program, balance of ($864,425) is transferred to Fund 30300, Affordable Housing Development and Investment, and balance of ($4,030,570) is transferred to Fund 40300, Housing Trust.
Fund 40300, Housing Trust, includes balance of $4,030,570 transferred from Fund 30310, Housing Assistance Program, and balance of $4,443,164 transferred from Fund 40360, Homeowner and Business Loan Programs.
Fund 40360, Homeowner and Business Loan Programs, includes balance of ($4,443,164) transferred to Fund 40300, Housing Trust.

[4] **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 and reflects the proposed Transfer In from Fund S10000, Public School Operating, as shown in the School Board's Advertised Budget, which is currently ($385,263) less than the Transfer Out from Fund S50000. Final adjustments will be reflected at the *FY 2021 Carryover Review*.
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 $100,109,571.

FY 2022 ADVERTISED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Estimate	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
General Fund Group							
10001 General Fund	$1,893,855,348	$1,614,542,254	$1,628,630,153	$1,816,152,995	$1,638,926,624	($177,226,371)	(9.76%)
10015 Economic Opportunity Reserve	34,215,003	3,007,339	0	45,644,215	0	(45,644,215)	(100.00%)
10020 Consolidated Community Funding Pool	12,007,285	11,609,266	12,283,724	12,681,743	12,283,724	(398,019)	(3.14%)
10030 Contributory Fund	15,319,648	15,315,381	14,507,460	15,132,460	14,493,160	(639,300)	(4.22%)
10040 Information Technology	54,827,593	15,177,116	250,000	51,185,836	0	(51,185,836)	(100.00%)
Total General Fund Group	**$2,010,224,877**	**$1,659,651,356**	**$1,655,671,337**	**$1,940,797,249**	**$1,665,703,508**	**($275,093,741)**	**(14.17%)**
Debt Service Funds							
20000 Consolidated Debt Service	$338,090,466	$333,813,558	$336,676,960	$340,699,525	$335,713,873	($4,985,652)	(1.46%)
Capital Project Funds							
30000 Metro Operations and Construction	$93,034,330	$92,955,258	$78,978,719	$82,239,462	$82,670,850	$431,388	0.52%
30010 General Construction and Contributions	196,441,577	41,881,227	21,031,430	180,789,223	21,054,278	(159,734,945)	(88.35%)
30015 Environmental and Energy Program	0	0	916,615	16,278,219	1,298,767	(14,979,452)	(92.02%)
30020 Infrastructure Replacement and Upgrades	56,312,677	16,137,778	0	46,211,582	0	(46,211,582)	(100.00%)
30030 Library Construction	21,369,306	1,020,366	0	20,348,940	0	(20,348,940)	(100.00%)
30040 Contributed Roadway Improvements	41,629,549	2,579,858	0	40,485,749	0	(40,485,749)	(100.00%)
30050 Transportation Improvements	91,180,692	17,691,164	0	75,625,208	0	(75,625,208)	(100.00%)
30060 Pedestrian Walkway Improvements	4,980,122	2,988,541	700,000	6,070,070	800,000	(5,270,070)	(86.82%)
30070 Public Safety Construction	391,199,833	33,252,679	0	359,681,732	0	(359,681,732)	(100.00%)
30080 Commercial Revitalization Program	909,979	(12,218)	0	0	0	0	-
30090 Pro Rata Share Drainage Construction	2,811,401	2,320,481	0	3,228,301	0	(3,228,301)	(100.00%)
30300 Affordable Housing Development and Investment	55,860,689	12,639,692	19,247,000	63,518,021	19,670,000	(43,848,021)	(69.03%)
30310 Housing Assistance Program	5,084,935	189,940	0	0	0	0	-
30400 Park Authority Bond Construction	97,726,991	19,280,019	0	84,446,972	0	(84,446,972)	(100.00%)
S31000 Public School Construction	565,654,615	214,613,884	203,770,390	547,751,142	203,976,143	(343,774,999)	(62.76%)
Total Capital Project Funds	**$1,624,196,696**	**$457,538,669**	**$324,644,154**	**$1,526,674,621**	**$329,470,038**	**($1,197,204,583)**	**(78.42%)**
Special Revenue Funds							
40000 County Transit Systems	$114,767,652	$105,597,118	$107,995,174	$122,868,886	$137,930,629	$15,061,743	12.26%
40010 County and Regional Transportation Projects	402,006,484	97,979,220	58,242,329	382,007,665	65,943,105	(316,064,560)	(82.74%)
40030 Cable Communications	20,852,272	10,686,583	10,113,722	18,937,240	10,316,971	(8,620,269)	(45.52%)
40040 Fairfax-Falls Church Community Services Board	190,578,962	175,900,553	182,861,770	188,774,963	183,749,314	(5,025,649)	(2.66%)
40045 Early Childhood Birth to 5	0	0	32,780,360	32,780,360	32,780,360	0	0.00%
40050 Reston Community Center	14,390,600	10,890,508	9,584,898	11,286,269	8,600,359	(2,685,910)	(23.80%)
40060 McLean Community Center	6,946,399	5,647,128	6,081,083	7,032,502	6,313,278	(719,224)	(10.23%)
40070 Burgundy Village Community Center	101,596	38,045	46,596	81,801	46,596	(35,205)	(43.04%)
40080 Integrated Pest Management Program	3,477,745	1,868,330	3,314,255	3,503,941	3,317,657	(186,284)	(5.32%)
40090 E-911	64,773,246	46,396,672	52,585,811	67,155,163	53,174,477	(13,980,686)	(20.82%)
40100 Stormwater Services	167,712,477	84,456,631	83,964,976	255,914,462	86,050,738	(169,863,724)	(66.38%)
40110 Dulles Rail Phase I Transportation Improvement District	35,570,400	35,222,187	14,457,600	27,457,600	14,466,350	(12,991,250)	(47.31%)
40120 Dulles Rail Phase II Transportation Improvement District	98,507,956	55,962,980	500,000	42,544,976	500,000	(42,044,976)	(98.82%)
40125 Metrorail Parking System Pledged Revenues	28,463,130	23,040,914	15,439,113	18,498,917	14,788,460	(3,710,457)	(20.06%)
40130 Leaf Collection	2,872,443	2,592,602	2,372,031	2,400,182	2,611,491	211,309	8.80%
40140 Refuse Collection and Recycling Operations	21,705,929	20,266,037	20,442,823	21,360,634	20,275,463	(1,085,171)	(5.08%)
40150 Refuse Disposal	62,240,537	52,355,864	56,527,725	63,298,613	53,617,780	(9,680,833)	(15.29%)
40170 I-95 Refuse Disposal	15,875,057	7,446,359	11,277,195	19,289,255	8,280,458	(11,008,797)	(57.07%)
40180 Tysons Service District	22,747,022	11,844,154	0	10,902,868	0	(10,902,868)	(100.00%)
40190 Reston Service District	960,683	45,435	0	915,248	0	(915,248)	(100.00%)
40300 Housing Trust Fund	13,527,293	1,400,097	3,661,782	25,217,181	3,667,191	(21,549,990)	(85.46%)
40330 Elderly Housing Programs	3,766,163	3,517,389	3,110,720	3,292,378	2,433,259	(859,119)	(26.09%)
40360 Homeowner and Business Loan Programs	3,915,863	2,160,106	0	0	0	0	-
50000 Federal/State Grants	401,543,843	128,798,839	119,853,537	510,753,325	118,138,075	(392,615,250)	(76.87%)
50800 Community Development Block Grant	34,379,873	10,872,604	5,609,339	33,446,423	5,960,799	(27,485,624)	(82.18%)
50810 HOME Investment Partnerships Program	5,147,846	1,216,455	1,940,695	6,081,266	2,141,854	(3,939,412)	(64.78%)
S10000 Public School Operating[1]	3,032,591,320	2,918,211,774	3,042,275,914	3,175,116,828	3,029,136,514	(145,980,314)	(4.60%)
S40000 Public School Food and Nutrition Services	103,369,295	79,852,360	102,511,846	69,386,079	86,373,274	16,987,195	24.48%

FY 2022 ADVERTISED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2020 Estimate	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)							
S43000 Public School Adult and Community Education	$9,402,294	$7,968,086	$9,518,861	$8,403,978	$8,401,558	($2,420)	(0.03%)
S50000 Public School Grants & Self Supporting[2] Programs	115,173,981	71,614,908	81,350,180	125,251,700	82,091,763	(43,159,937)	(34.46%)
Total Special Revenue Funds	**$4,997,368,361**	**$3,973,849,938**	**$4,038,420,335**	**$5,253,960,703**	**$4,041,107,773**	**($1,212,852,930)**	**(23.08%)**
TOTAL GOVERNMENTAL FUNDS	**$8,969,880,400**	**$6,424,853,521**	**$6,355,412,786**	**$9,062,132,098**	**$6,371,995,192**	**($2,690,136,906)**	**(29.69%)**
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	$38,750,610	$30,695,844	$28,480,902	$39,580,902	$31,548,302	($8,032,600)	(20.29%)
60010 Department of Vehicle Services	93,707,912	69,713,672	82,011,282	89,205,767	83,936,105	(5,269,662)	(5.91%)
60020 Document Services	10,226,746	8,979,707	9,428,679	10,436,121	9,208,698	(1,227,423)	(11.76%)
60030 Technology Infrastructure Services	54,645,568	47,964,474	45,138,657	51,307,950	47,688,293	(3,619,657)	(7.05%)
60040 Health Benefits	236,696,034	173,520,387	183,542,654	237,785,224	176,514,488	(61,270,736)	(25.77%)
S60000 Public School Insurance	19,173,977	18,059,380	18,698,552	19,142,443	19,177,238	34,795	0.18%
S62000 Public School Health and Flexible Benefits	507,629,958	417,147,400	521,674,775	554,112,476	567,938,109	13,825,633	2.50%
Total Internal Service Funds	**$960,830,805**	**$766,080,864**	**$888,975,501**	**$1,001,570,883**	**$936,011,233**	**($65,559,650)**	**(6.55%)**
Enterprise Funds							
69010 Sewer Operation and Maintenance	$110,079,797	$104,645,960	$106,637,117	$112,051,516	$113,210,776	$1,159,260	1.03%
69020 Sewer Bond Parity Debt Service	25,072,781	24,860,827	32,316,306	32,316,306	32,106,606	(209,700)	(0.65%)
69040 Sewer Bond Subordinate Debt Service	25,783,174	25,106,942	25,437,026	25,437,026	25,689,605	252,579	0.99%
69300 Sewer Construction Improvements	131,355,117	77,044,064	65,000,000	131,311,053	86,000,000	(45,311,053)	(34.51%)
69310 Sewer Bond Construction	46,891,981	43,620,184	190,727,825	202,718,824	0	(202,718,824)	(100.00%)
Total Enterprise Funds	**$339,182,850**	**$275,277,977**	**$420,118,274**	**$503,834,725**	**$257,006,987**	**($246,827,738)**	**(48.99%)**
TOTAL PROPRIETARY FUNDS	**$1,300,013,655**	**$1,041,358,841**	**$1,309,093,775**	**$1,505,405,608**	**$1,193,018,220**	**($312,387,388)**	**(20.75%)**
FIDUCIARY FUNDS							
Custodial Funds							
70000 Route 28 Tax District	$12,500,879	$12,014,316	$12,336,888	$12,335,672	$11,826,948	($508,724)	(4.12%)
70040 Mosaic District Community Development Authority	5,534,213	5,534,213	5,664,600	5,664,600	4,882,023	(782,577)	(13.82%)
Total Custodial Funds	**$18,035,092**	**$17,548,529**	**$18,001,488**	**$18,000,272**	**$16,708,971**	**($1,291,301)**	**(7.17%)**
Trust Funds							
73000 Employees' Retirement Trust	$447,395,268	$385,215,533	$428,446,904	$428,446,904	$426,440,635	($2,006,269)	(0.47%)
73010 Uniformed Employees Retirement Trust	145,482,890	128,025,713	144,179,040	144,179,040	142,607,615	(1,571,425)	(1.09%)
73020 Police Retirement Trust	106,426,537	103,756,900	112,426,680	112,426,680	113,658,958	1,232,278	1.10%
73030 OPEB Trust	25,133,948	23,652,695	12,539,673	12,539,673	13,604,592	1,064,919	8.49%
S71000 Educational Employees' Retirement	215,033,083	208,179,693	223,764,655	219,849,097	229,223,973	9,374,876	4.26%
S71100 Public School OPEB Trust	23,975,500	23,976,363	19,994,500	19,994,500	16,923,500	(3,071,000)	(15.36%)
Total Trust Funds	**$963,447,226**	**$872,806,897**	**$941,351,452**	**$937,435,894**	**$942,459,273**	**$5,023,379**	**0.54%**
TOTAL FIDUCIARY FUNDS	**$981,482,318**	**$890,355,426**	**$959,352,940**	**$955,436,166**	**$959,168,244**	**$3,732,078**	**0.39%**
TOTAL APPROPRIATED FUNDS	**$11,251,376,373**	**$8,356,567,788**	**$8,623,859,501**	**$11,522,973,872**	**$8,524,181,656**	**($2,998,792,216)**	**(26.02%)**
Less: Internal Service Funds[3]	**($960,830,805)**	**($766,080,864)**	**($888,975,501)**	**($1,001,570,883)**	**($936,011,233)**	**$65,559,650**	**(6.55%)**
NET EXPENDITURES	**$10,290,545,568**	**$7,590,486,924**	**$7,734,884,000**	**$10,521,402,989**	**$7,588,170,423**	**($2,933,232,566)**	**(27.88%)**

[1] Pending School Board approval, FY 2022 expenditures for Fund S10000, Public School Operating, are reduced from the amount shown in the Superintendent's Proposed 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 Superintendent's Proposed Budget. Final adjustments will be reflected at the *FY 2021 Carryover Review*.

[2] Pending School Board approval, FY 2022 expenditures for S50000, Public School Grants & Self-Supporting Programs, are reduced from the amount shown in the Superintendent's Proposed Budget to offset the discrepancy between the proposed Transfer Out from Fund 40030, Cable Communications, to Fund S50000 as included in the FY 2022 Advertised Budget Plan, and the Transfer In from Fund 40030 reflected in the Superintendent's Proposed Budget. Final adjustments will be reflected at the *FY 2021 Carryover Review*.

[3] Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

FY 2022 ADVERTISED CHANGES IN FUND BALANCE
SUMMARY OF APPROPRIATED FUNDS

Fund	Balance 6/30/2019	Balance 6/30/2020	Balance 6/30/21	Balance 6/30/22	From/ (Added to) Surplus
GOVERNMENTAL FUNDS					
General Fund Group					
10001 General Fund	$268,482,803	$450,483,673	$182,576,859	$202,576,859	($20,000,000)
10010 Revenue Stabilization	220,603,704	224,265,862	228,221,074	228,221,074	0
10015 Economic Opportunity Reserve	0	31,444,084	0	45,794,215	(45,794,215)
10020 Consolidated Community Funding Pool	178,689	398,019	0	0	0
10030 Contributory Fund	744,462	48,018	47,307	46,596	711
10040 Information Technology	40,751,535	41,135,836	0	0	0
Total General Fund Group	**$530,761,193**	**$747,775,492**	**$410,845,240**	**$476,638,744**	**($65,793,504)**
Debt Service Funds					
20000 Consolidated Debt Service	$6,493,933	$4,022,565	$0	$0	$0
Capital Project Funds					
30000 Metro Operations and Construction	$12,123,905	$279,072	$0	$0	$0
30010 General Construction and Contributions	57,354,271	59,090,195	0	0	0
30015 Environmental and Energy Program	0	0	0	0	0
30020 Infrastructure Replacement and Upgrades	42,561,490	40,619,519	0	0	0
30030 Library Construction	8,175,306	10,348,940	0	0	0
30040 Contributed Roadway Improvements	41,629,549	40,485,749	0	0	0
30050 Transportation Improvements	15,140,692	5,485,208	0	0	0
30060 Pedestrian Walkway Improvements	3,188,997	2,051,515	0	0	0
30070 Public Safety Construction	37,276,102	8,171,732	0	0	0
30080 Commercial Revitalization Program	705,815	750,644	0	0	0
30090 Pro Rata Share Drainage Construction	2,811,401	3,228,301	0	0	0
30300 Affordable Housing Development and Investment	37,097,689	43,406,596	0	0	0
30310 Housing Assistance Program	5,084,935	4,894,995	0	0	0
30400 Park Authority Bond Construction	10,306,991	16,026,972	0	0	0
S31000 Public School Construction	24,686,231	20,006,243	1,844,271	1,872,355	(28,084)
Total Capital Project Funds	**$298,143,374**	**$254,845,681**	**$1,844,271**	**$1,872,355**	**($28,084)**
Special Revenue Funds					
40000 County Transit Systems	$12,623,663	$10,118,656	$18,300,000	$15,389,025	$2,910,975
40010 County and Regional Transportation Projects	205,701,140	175,848,907	13,300,000	13,300,000	0
40030 Cable Communications	10,134,622	10,794,065	2,184,203	631,576	1,552,627
40040 Fairfax-Falls Church Community Services Board	26,418,684	26,138,124	18,724,931	18,724,931	0
40045 Early Childhood Birth to 5	0	0	0	0	0
40050 Reston Community Center	7,260,589	5,601,418	4,118,680	4,993,477	(874,797)
40060 McLean Community Center	5,386,675	6,059,796	5,216,578	4,898,602	317,976
40070 Burgundy Village Community Center	174,541	209,312	162,926	200,549	(37,623)
40080 Integrated Pest Management Program	3,635,765	4,202,358	3,205,100	2,446,926	758,174
40090 E-911	18,737,744	23,318,189	6,705,549	4,662,261	2,043,288
40100 Stormwater Services	80,801,794	78,402,156	6,939	6,939	0
40110 Dulles Rail Phase I Transportation Improvement District	66,658,602	51,324,419	40,016,206	40,844,969	(828,763)
40120 Dulles Rail Phase II Transportation Improvement District	102,977,727	67,398,852	45,338,052	65,213,355	(19,875,303)
40125 Metrorail Parking System Pledged Revenues	40,528,970	29,554,980	20,314,223	13,094,611	7,219,612
40130 Leaf Collection	5,632,642	5,161,228	4,898,297	4,599,910	298,387
40140 Refuse Collection and Recycling Operations	6,149,961	4,816,847	1,313,890	204,194	1,109,696
40150 Refuse Disposal	73,874,451	71,444,668	63,356,793	61,496,113	1,860,680
40170 I-95 Refuse Disposal	37,576,946	40,760,799	31,787,794	34,384,780	(2,596,986)
40180 Tysons Service District	34,840,508	31,768,791	29,865,240	38,472,871	(8,607,631)
40190 Reston Service District	2,898,256	5,095,504	6,489,066	8,886,295	(2,397,229)
40300 Housing Trust Fund	12,458,088	17,443,593	2,861,928	2,861,928	0

FY 2022 ADVERTISED CHANGES IN FUND BALANCE
SUMMARY OF APPROPRIATED FUNDS

Fund	Balance 6/30/2019	Balance 6/30/2020	Balance 6/30/21	Balance 6/30/22	From/ (Added to) Surplus
40330 Elderly Housing Programs	$3,577,552	$3,252,598	$3,143,046	$3,104,602	$38,444
40360 Homeowner and Business Loan Programs	4,165,833	4,443,164	0	0	0
50000 Federal/State Grants	45,039,238	34,136,420	742,265	742,265	0
50800 Community Development Block Grant	6,081,719	10,968,795	0	0	0
50810 HOME Investment Partnerships Program	12,818	(308,758)	0	0	0
S10000 Public School Operating	135,101,372	144,459,542	16,921,756	0	16,921,756
S40000 Public School Food and Nutrition Services	17,916,914	6,569,746	0	0	0
S43000 Public School Adult and Community Education	9,139	(224,117)	0	0	0
S50000 Public School Grants and Self Supporting Programs	23,915,493	24,095,812	0	0	0
Total Special Revenue Funds	**$990,291,446**	**$892,855,864**	**$338,973,462**	**$339,160,179**	**($186,717)**
TOTAL GOVERNMENTAL FUNDS	**$1,825,689,946**	**$1,899,499,602**	**$751,662,973**	**$817,671,278**	**($66,008,305)**
PROPRIETARY FUNDS					
Internal Service Funds					
60000 County Insurance	$94,553,198	$94,135,746	$81,217,023	$75,090,900	$6,126,123
60010 Department of Vehicle Services	47,466,442	52,147,994	43,897,760	42,300,601	1,597,159
60020 Document Services	1,593,751	1,253,103	208,813	41,946	166,867
60030 Technology Infrastructure Services	8,171,087	7,749,245	246,874	704,865	(457,991)
60040 Health Benefits	73,402,478	79,307,561	29,972,688	18,625,822	11,346,866
S60000 Public School Insurance	50,659,388	49,824,288	46,413,184	46,413,184	0
S62000 Public School Health and Flexible Benefits	75,628,523	101,685,897	0	0	0
Total Internal Service Funds	**$351,474,867**	**$386,103,834**	**$201,956,342**	**$183,177,318**	**$18,779,024**
Enterprise Funds					
69000 Sewer Revenue	$108,685,073	$121,830,460	$101,451,228	$97,495,728	$3,955,500
69010 Sewer Operation and Maintenance	3,999,070	5,723,110	71,594	110,818	(39,224)
69020 Sewer Bond Parity Debt Service	2,259,084	498,257	254,126	147,520	106,606
69030 Sewer Bond Debt Reserve	24,926,274	24,926,274	33,126,274	33,126,274	0
69040 Sewer Bond Subordinate Debt Service	4,159,040	1,052,098	715,072	25,467	689,605
69300 Sewer Construction Improvements	56,355,117	54,311,053	0	0	0
69310 Sewer Bond Construction	41,660,937	6,828,474	0	0	0
Total Enterprise Funds	**$242,044,595**	**$215,169,726**	**$135,618,294**	**$130,905,807**	**$4,712,487**
TOTAL PROPRIETARY FUNDS	**$593,519,462**	**$601,273,560**	**$337,574,636**	**$314,083,125**	**$23,491,511**
FIDUCIARY FUNDS					
Custodial Funds					
70000 Route 28 Tax District	$2,870	($1,216)	$0	$0	$0
70040 Mosaic District Community Development Authority	0	0	0	0	0
Total Custodial Funds	**$2,870**	**($1,216)**	**$0**	**$0**	**$0**
Trust Funds					
73000 Employees' Retirement Trust	$4,101,596,928	$4,142,027,111	$4,324,006,627	$4,494,481,385	($170,474,758)
73010 Uniformed Employees Retirement Trust	1,813,717,921	1,762,088,442	1,856,706,155	1,933,207,068	(76,500,913)
73020 Police Retirement Trust	1,483,659,513	1,400,551,048	1,474,614,270	1,536,204,573	(61,590,303)
73030 OPEB Trust	324,839,635	330,764,358	324,941,963	318,571,345	6,370,618
S71000 Educational Employees' Retirement	2,521,423,683	2,593,374,917	2,788,266,363	2,997,535,004	(209,268,641)
S71100 Public School OPEB Trust	146,508,965	155,969,068	165,868,568	175,763,068	(9,894,500)
Total Trust Funds	**$10,391,746,645**	**$10,384,774,944**	**$10,934,403,946**	**$11,455,762,443**	**($521,358,497)**
TOTAL FIDUCIARY FUNDS	**$10,391,749,515**	**$10,384,773,728**	**$10,934,403,946**	**$11,455,762,443**	**($521,358,497)**
TOTAL APPROPRIATED FUNDS	**$12,810,958,923**	**$12,885,546,890**	**$12,023,641,555**	**$12,587,516,846**	**($563,875,291)**

GENERAL FUND PROPERTY TAX RATES
FY 2013 - FY 2022
(per $100 assessed valuation)

Tax Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Proposed
Real Estate	$1.075	$1.085	$1.090	$1.090	$1.130	$1.130	$1.150	$1.150	$1.150	$1.140
Public Service	1.075	1.085	1.090	1.090	1.130	1.130	1.150	1.150	1.150	1.140
Personal Property[1]	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57
Special Subclass[2]	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Machinery and Tools	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57
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[3]	1.075	1.085	1.090	1.090	1.130	1.130	1.150	1.150	1.150	1.140
Public Service	1.075	1.085	1.090	1.090	1.130	1.130	1.150	1.150	1.150	1.140

[1] Includes vehicles owned by individuals, businesses and Public Service Corporations, business furniture and fixtures, and computers.

[2] 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.

[3] 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 2013 - FY 2022

Tax Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Proposed
Sewage Rates (Fund 69000)										
Sewer Charge (per 1,000 gal.)	$6.55	$6.55	$6.62	$6.65	$6.68	$6.75	$7.00	$7.28	$7.28	$7.72
Availability Fee - Single Family Home	$7,750	$7,750	$7,750	$7,750	$7,750	$8,100	$8,100	$8,340	$8,340	$8,507
Refuse Rates										
Leaf Collection (Fund 40130)[1]	$0.015	$0.015	$0.015	$0.015	$0.015	$0.013	$0.013	$0.012	$0.012	$0.012
Refuse Collection per unit (Fund 40140)	$345	$345	$345	$345	$345	$345	$350	$385	$370	$400
Refuse Disposal per ton (Fund 40150)	$60	$60	$62	$62	$62	$64	$66	$68	$68	$66
Community Centers										
Reston (Fund 40050)[1]	$0.047	$0.047	$0.047	$0.047	$0.047	$0.047	$0.047	$0.047	$0.047	$0.047
McLean (Fund 40060)[1]	$0.022	$0.022	$0.023	$0.023	$0.023	$0.023	$0.023	$0.023	$0.023	$0.023
Burgundy Village (Fund 40070)[1]	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02
Other Special Taxing Districts										
Commercial & Industrial Tax for Transportation Projects (Fund 40010)[1,2]	$0.11	$0.125	$0.125	$0.125	$0.125	$0.125	$0.125	$0.125	$0.125	$0.125
Integrated Pest Management Program (Fund 40080)[1]	$0.001	$0.001	$0.001	$0.001	$0.001	$0.001	$0.001	$0.001	$0.001	$0.001
Stormwater Services (Fund 40100)[1,3]	$0.020	$0.020	$0.0225	$0.0250	$0.0275	$0.0300	$0.0325	$0.0325	$0.0325	$0.0325
Dulles Rail Phase I (Fund 40110)[1]	$0.22	$0.21	$0.21	$0.19	$0.17	$0.15	$0.13	$0.11	$0.09	$0.09
Dulles Rail Phase II (Fund 40120)[1]	$0.15	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20
Tysons Service District (Fund 40180)[1,4]	--	$0.04	$0.04	$0.05	$0.05	$0.05	$0.05	$0.05	$0.05	$0.05
Reston Service District (Fund 40190)[1,5]	--	--	--	--	--	$0.021	$0.021	$0.021	$0.021	$0.021
Route 28 Corridor (Fund 70000)[1]	$0.18	$0.18	$0.18	$0.18	$0.18	$0.18	$0.18	$0.18	$0.17	$0.17

[1] Per $100 of assessed value.

[2] 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.

[3] 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.

[4] This service district was established on January 8, 2013 to fund transportation infrastructure in Tysons.

[5] This service district was created as part of the FY 2018 Budget process.

ASSESSED VALUATION, TAX RATES, LEVIES AND COLLECTIONS
GENERAL FUND, FY 2020 - FY 2022

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
ASSESSED VALUATION OF TAXABLE PROPERTY				
Real Estate				
Local Assessment	$255,191,954,950	$264,793,644,730	$264,793,644,730	$272,418,491,610
Public Service Corporations	1,088,151,673	1,120,820,980	1,120,820,980	1,180,519,880
Supplemental Assessments	594,611,741	585,000,000	585,000,000	525,000,000
Less: Tax Relief for Elderly/Disabled	(2,786,862,227)	(2,877,000,000)	(2,877,000,000)	(3,020,000,000)
Less: Exonerations/Certificates/Tax Abatements	(815,640,394)	(1,022,720,000)	(1,022,720,000)	(1,529,000,000)
Total Real Estate Taxable Valuation[1]	**$253,272,215,743**	**$262,599,745,710**	**$262,599,745,710**	**$269,575,011,490**
Personal Property				
Vehicles	$12,252,519,366	$12,153,401,220	$12,153,401,220	$12,205,683,494
Business Property (excluding vehicles)	2,894,863,792	2,811,301,589	2,811,301,589	3,007,560,804
Mobile Homes	14,173,714	14,949,391	14,949,391	15,176,754
Other Personal Property[2]	19,522,596	20,537,654	20,537,654	19,637,527
Public Service Corporations	3,086,589,063	3,117,454,954	3,117,454,954	3,164,216,904
Omitted Assessments	354,962,090	277,877,058	277,877,058	282,908,732
Less: Exonerations	(86,778,889)	(115,722,385)	(115,722,385)	(92,391,636)
Total Personal Property Valuation	**$18,535,851,732**	**$18,279,799,481**	**$18,279,799,481**	**$18,602,792,579**
Total Taxable Property Valuation	**$271,808,067,475**	**$280,879,545,191**	**$280,879,545,191**	**$288,177,804,069**
TAX RATE (per $100 assessed value)				
Real Estate				
Regular-Local Assessment	$1.15	$1.15	$1.15	$1.14
Public Service Corporations-Equalized	1.15	1.15	1.15	1.14
Personal Property				
Vehicle/Business/Other	$4.57	$4.57	$4.57	$4.57
Public Service Corporations-Equalized	1.15	1.15	1.15	1.14
Mobile Homes	1.15	1.15	1.15	1.14
LEVIES AND COLLECTIONS				
Property Tax Levy				
Real Estate Tax Levy	$2,912,630,480	$3,019,897,074	$3,019,897,074	$3,073,155,131
Personal Property Tax Levy	641,577,579	631,410,035	631,410,035	642,041,128
Total Property Tax Levy	**$3,554,208,059**	**$3,651,307,109**	**$3,651,307,109**	**$3,715,196,259**
Property Tax Collections				
Collection of Current Taxes[3]	$3,540,095,440	$3,633,073,904	$3,633,073,904	$3,690,431,430
Percentage of Total Levy Collected	99.6%	99.5%	99.5%	99.3%
Net Collections of Delinquent Taxes	29,312,937	27,251,494	16,485,044	18,957,801
Total Property Tax Collections	**$3,569,408,377**	**$3,660,325,398**	**$3,649,558,948**	**$3,709,389,231**
Yield of $0.01 per $100 of Real Estate Tax Collections	$25,573,611	$26,494,098	$26,494,098	$27,140,560
Yield of $0.01 per $100 of Personal Property Tax Collections	$1,311,299	$1,282,794	$1,282,794	$1,305,086

[1] 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 2022 is $625,288,970, with a tax levy of $7,128,294.

[2] Other Personal Property includes boats, trailers, and miscellaneous.

[3] Includes the approximate value of one-half cent on the Real Estate Tax rate, which is directed to the Affordable Housing Development and Investment Fund (formerly The Penny for Affordable Housing Fund). The value is $12.76 million, $13.25 million, and $13.57 million in FY 2020, FY 2021, and FY 2022, respectively. It also includes Real Estate tax revenue directed to the Mosaic District Community Development Authority for debt service payments in the amount of $4,882,022 in FY 2022.

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
REAL PROPERTY TAXES						
Real Estate Tax - Current	$2,874,454,107	$2,979,075,010	$2,979,075,010	$3,025,946,696	$46,871,686	1.6%
R. E. Tax - Public Service Corps	12,513,698	12,889,441	12,889,441	13,457,927	568,486	4.4%
Subtotal R. E. Tax - Current	**$2,886,967,805**	**$2,991,964,451**	**$2,991,964,451**	**$3,039,404,623**	**$47,440,172**	**1.6%**
R. E. Tax Penalties - Current	$5,416,655	$4,394,824	$1,723,195	$2,223,195	$500,000	29.0%
R. E. Tax Interest - Current	121,313	103,249	103,249	119,157	15,908	15.4%
R. E. PSC - Penalty Current	113	2,038	2,038	2,038	0	0.0%
R. E. PSC - Interest Current	2	42	42	42	0	0.0%
R.E. Tax Delinquent - Prior Years	4,943,499	4,777,675	4,777,675	5,277,675	500,000	10.5%
R.E. Tax Penalties - Prior years	584,205	694,570	694,570	744,570	50,000	7.2%
R.E. Tax Interest - Prior Years	95,142	138,617	138,617	188,617	50,000	36.1%
Subtotal R. E. Tax - Delinq. Collections	**$11,160,930**	**$10,111,015**	**$7,439,386**	**$8,555,294**	**$1,115,908**	**15.0%**
TOTAL REAL PROPERTY TAXES	**$2,898,128,734**	**$3,002,075,466**	**$2,999,403,837**	**$3,047,959,917**	**$48,556,080**	**1.6%**
PERSONAL PROPERTY TAXES						
Personal Property Tax - Current	$387,803,780	$374,811,077	$374,811,077	$384,962,678	$10,151,601	2.7%
P. P. Tax - Public Service Corps	35,712,698	36,072,832	36,072,832	36,298,163	225,331	0.6%
Subtotal P. P. Tax - Current	**$423,516,479**	**$410,883,909**	**$410,883,909**	**$421,260,841**	**$10,376,932**	**2.5%**
P. P. Tax Penalties - Current	$6,623,421	$6,247,651	$0	$1,356,849	$1,356,849	--
P.P. Tax Interest - Current	506,493	474,163	0	0	0	--
P.P. Tax Delinquent - Prior Years	8,566,075	8,253,349	8,253,349	8,253,349	0	0.0%
P.P. Tax Penalties - Prior Years	1,800,257	1,373,007	0	0	0	--
P.P. Tax Interest - Prior Years	655,760	792,309	792,309	792,309	0	0.0%
Subtotal P. P. Tax - Delinquent	**$18,152,007**	**$17,140,479**	**$9,045,658**	**$10,402,507**	**$1,356,849**	**15.0%**
TOTAL PERSONAL PROPERTY TAXES	**$441,668,486**	**$428,024,388**	**$419,929,567**	**$431,663,348**	**$11,733,781**	**2.8%**
GENERAL OTHER LOCAL TAXES						
Short-Term Daily Rental	$468,455	$448,128	$448,128	$448,128	$0	0.0%
Vehicle Registration Fee	26,670,650	26,291,516	26,291,516	26,291,516	0	0.0%
Vehicle Registration Fee - Delinquent	648,832	760,630	760,630	760,630	0	0.0%
Auto Delinquent - DMV Hold	(41,830)	0	0	0	0	--
Bank Franchise Tax	21,259,422	23,654,317	23,654,317	23,654,317	0	0.0%
Cigarette Tax	5,428,504	5,422,269	5,009,455	4,959,360	(50,095)	(1.0%)
Gross Receipts Tax on Rental Cars	3,198,425	2,861,074	2,398,819	2,638,701	239,882	10.0%
Land Transfer Fees	25,487	26,194	26,194	26,194	0	0.0%
Communication Sales and Use Tax	2,551,599	3,492,634	2,551,599	1,707,773	(843,826)	(33.1%)
Subtotal	**$60,209,544**	**$62,956,762**	**$61,140,658**	**$60,486,619**	**($654,039)**	**(1.1%)**
Sales Tax - Local	$190,948,662	$170,929,007	$194,248,170	$199,106,944	$4,858,774	2.5%
Sales Tax - Mobile Home	141,547	101,281	101,281	101,281	0	0.0%
Sales Tax - ATV/Mopeds	1,931	1,500	1,500	1,500	0	0.0%
Subtotal Sales Tax	**$191,092,140**	**$171,031,788**	**$194,350,951**	**$199,209,725**	**$4,858,774**	**2.5%**

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Deed of Conveyance Tax	$7,396,541	$7,672,155	$7,672,155	$7,748,877	$76,722	1.0%
Recordation Tax	31,251,909	23,540,000	27,704,802	27,981,850	277,048	1.0%
Subtotal Deed of Conveyance/Recordation Taxes	**$38,648,450**	**$31,212,155**	**$35,376,957**	**$35,730,727**	**$353,770**	**1.0%**
Transient Occupancy Tax	$7,702,901	$7,921,302	$3,347,815	$3,682,597	$334,782	10.0%
Transient Occupancy Tax -- Additional	8,076,091	8,522,555	3,602,185	3,962,403	360,218	10.0%
Subtotal Transient Occupancy Tax	**$15,778,992**	**$16,443,857**	**$6,950,000**	**$7,645,000**	**$695,000**	**10.0%**
TOTAL Other Local Taxes	**$305,729,125**	**$281,644,562**	**$297,818,566**	**$303,072,071**	**$5,253,505**	**1.8%**
Electric Utility Tax - Dominion Virginia Power	$33,734,388	$34,290,552	$34,290,552	$34,290,552	$0	0.0%
Electric Utility Tax - No. Va. Elec. Coop.	1,725,687	1,728,835	1,728,835	1,728,835	0	0.0%
Subtotal Electric Utility Tax	**$35,460,075**	**$36,019,387**	**$36,019,387**	**$36,019,387**	**$0**	**0.0%**
Gas Utility Tax - Washington Gas	$8,975,268	$9,098,722	$9,098,722	$9,098,722	$0	0.0%
Gas Utility Tax - Columbia Gas of VA	505,410	520,972	520,972	520,972	0	0.0%
Subtotal Gas Utility Tax	**$9,480,678**	**$9,619,694**	**$9,619,694**	**$9,619,694**	**$0**	**0.0%**
TOTAL Consumer Utility Tax	**$44,940,753**	**$45,639,081**	**$45,639,081**	**$45,639,081**	**$0**	**0.0%**
Electric Consumption Tax	$2,856,464	$2,966,250	$2,966,250	$2,966,250	$0	0.0%
Natural Gas Consumption Tax	720,129	778,236	778,236	778,236	0	0.0%
Subtotal Consumption Tax	**$3,576,593**	**$3,744,486**	**$3,744,486**	**$3,744,486**	**$0**	**0.0%**
BPOL Tax - Amusements	$331,106	$327,497	$327,497	$347,147	$19,650	6.0%
BPOL Tax - Builders and Developers	404,084	321,454	321,454	340,741	19,287	6.0%
BPOL Tax - Business Service Occupation	37,825,476	32,614,939	32,614,939	34,571,835	1,956,896	6.0%
BPOL Tax - Consultant/Specialist	35,746,999	32,834,453	32,834,453	34,804,520	1,970,067	6.0%
BPOL Tax - Contractors	10,936,137	9,136,544	9,136,544	9,684,737	548,193	6.0%
BPOL Tax - Hotels and Motels	1,764,388	1,521,430	1,521,430	1,612,716	91,286	6.0%
BPOL Tax - Money Lenders	886,758	718,094	718,094	761,180	43,086	6.0%
BPOL Tax - Personal Service Occupations	7,557,179	6,687,440	6,687,440	7,088,686	401,246	6.0%
BPOL Tax - Prof. & Spec. Occupations	20,754,974	18,748,531	18,748,531	19,873,443	1,124,912	6.0%
BPOL Tax - Real Estate Brokers	1,930,956	1,713,272	1,713,272	1,816,068	102,796	6.0%
BPOL Tax - Rent of House, Apt & Condo	14,331,353	13,008,125	13,008,125	13,788,613	780,488	6.0%
BPOL Tax - Repair Services	2,167,313	1,753,569	1,753,569	1,858,783	105,214	6.0%
BPOL Tax - Research and Development	875,936	766,231	766,231	812,205	45,974	6.0%
BPOL Tax - Retail Merchants	32,308,083	29,890,579	29,890,579	31,684,014	1,793,435	6.0%
BPOL Tax - Telephone Companies	2,951,800	2,595,604	2,595,604	2,751,340	155,736	6.0%
BPOL Tax - Wholesale Merchants	3,068,004	2,275,014	2,275,014	2,411,515	136,501	6.0%
Subtotal BPOL - Current	**$173,840,544**	**$154,912,776**	**$154,912,776**	**$164,207,543**	**$9,294,767**	**6.0%**
BPOL Tax - Penalties & Interest - Current Year	$308,618	$360,000	$360,000	$360,000	$0	0.0%
BPOL Tax - Delinquent Taxes - Prior Years	6,096,898	2,400,000	2,400,000	2,561,721	161,721	6.7%
BPOL Tax - Delinquent Penalty & Interest - Prior Years	1,323,724	400,000	400,000	400,000	0	0.0%
Subtotal BPOL - Delinquents	**$7,729,239**	**$3,160,000**	**$3,160,000**	**$3,321,721**	**$161,721**	**5.1%**
TOTAL Business, Professional & Occupational Licenses	**$181,569,784**	**$158,072,776**	**$158,072,776**	**$167,529,264**	**$9,456,488**	**6.0%**
TOTAL GENERAL OTHER LOCAL TAXES	**$535,816,255**	**$489,100,905**	**$505,274,909**	**$519,984,902**	**$14,709,993**	**2.9%**

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
PERMITS, FEES & REGULATORY LICENSES						
Building Permits	$17,629,324	$14,925,181	$14,925,181	$14,925,181	$0	0.0%
Electrical Permits	3,387,762	2,816,138	2,816,138	2,816,138	0	0.0%
Plumbing Permits	2,318,204	1,842,326	1,842,326	1,842,326	0	0.0%
Mechanical Permits	2,850,384	1,767,884	1,767,884	1,767,884	0	0.0%
Cross Connection Charges	622,165	584,746	584,746	584,746	0	0.0%
Home Improvement Inspection Licenses	10,011	5,525	5,525	5,525	0	0.0%
Elevator Inspection Licenses	2,243,912	2,189,256	2,189,256	2,189,256	0	0.0%
Appliance Permits	649,256	581,945	581,945	581,945	0	0.0%
Building Re-inspection Fees	19,515	10,070	10,070	10,070	0	0.0%
Electrical Re-inspection Fees	11,484	8,610	8,610	8,610	0	0.0%
Plumbing Re-inspection Fees	6,156	4,382	4,382	4,382	0	0.0%
Mechanical Re-inspection Fees	4,626	6,152	6,152	6,152	0	0.0%
Building/Fire Prevention Code Modification Fees	26,624	0	0	0	0	--
Plan Resubmission Fee-New Construction	406,659	507,363	507,363	507,363	0	0.0%
Plan Resubmission Fee-Alteration Construction	609,639	887,284	887,284	887,284	0	0.0%
Subtotal Inspection Services	**$30,795,720**	**$26,136,862**	**$26,136,862**	**$26,136,862**	**$0**	**0.0%**
Site Plan Fees	$4,073,035	$3,503,393	$3,503,393	$3,503,393	$0	0.0%
Developer Bond Extension	386,372	422,321	422,321	422,321	0	0.0%
Subdivision Plat Fees	211,202	216,863	216,863	216,863	0	0.0%
Subdivision Plan Fees	2,269,217	2,380,654	2,380,654	2,380,654	0	0.0%
Landfill Special Fees	11,741	16,814	16,814	16,814	0	0.0%
Utility Permit Fees	5,254	20,410	20,410	20,410	0	0.0%
Inspection - Site Plans	3,957,099	3,734,481	3,734,481	3,734,481	0	0.0%
Inspection - Subplans	887,502	855,416	855,416	855,416	0	0.0%
Plan Digitization Fee	110	0	0	0	0	--
VSMP Maintenance Fee	134,989	115,020	115,020	115,020	0	0.0%
VSMP Permit Fee	30,550	60,451	60,451	60,451	0	0.0%
VSMP Civil Penalties	0	92	92	92	0	0.0%
VSMP Transfer Fee	3,900	2,864	2,864	2,864	0	0.0%
VSMP Modification Fee	7,924	669	669	669	0	0.0%
VSMP Discharge Fee	125,072	54,577	54,577	54,577	0	0.0%
Subtotal Design Review	**$12,103,966**	**$11,384,025**	**$11,384,025**	**$11,384,025**	**$0**	**0.0%**
TOTAL Inspection Services and Design Review	**$42,899,686**	**$37,520,887**	**$37,520,887**	**$37,520,887**	**$0**	**0.0%**
Zoning Fees	$1,418,483	$2,116,355	$2,116,355	$2,116,355	$0	0.0%
Sign Permit Fees	112,860	111,150	111,150	111,150	0	0.0%
Board of Zoning Appeals Fees	197,191	220,584	220,584	220,584	0	0.0%
Wetlands Permits	600	540	540	540	0	0.0%
Short Term Lodging Permit Fee	10,800	21,600	21,600	21,600	0	0.0%
Administrative Comprehensive Sign Plan Fees	5,714	1,710	1,710	1,710	0	0.0%
Non-Residential Use Permits Fees (NON-RUP's Fees)	127,895	122,850	122,850	122,850	0	0.0%
Zoning Compliance Letters/Temp Special Permits	195,068	282,614	282,614	282,614	0	0.0%
Subtotal Zoning Revenue	**$2,068,611**	**$2,877,403**	**$2,877,403**	**$2,877,403**	**$0**	**0.0%**
Dangerous Dog Fees	$2,975	$3,722	$3,722	$3,722	$0	0.0%
Dog Licenses	795,477	876,571	876,571	876,571	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	3,060	3,690	3,690	3,690	0	0.0%
Fortune Teller Licenses	2,500	500	500	500	0	0.0%

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Mixed Drink Establishment Licenses	217,940	205,365	205,365	205,365	0	0.0%
Land Use Assessment Application Fees	334	792	792	792	0	0.0%
Massage Therapist Permits	41,950	55,182	55,182	55,182	0	0.0%
Election Filing Fees	2,300	1,600	1,600	1,600	0	0.0%
Concealed Weapon Permits	230,955	207,214	207,214	207,214	0	0.0%
Precious Metal & Gem Dealers / Pawnbrokers Licenses	6,975	8,625	8,625	8,625	0	0.0%
Solicitors Licenses	5,852	8,961	8,961	8,961	0	0.0%
Towing Permit	1,050	1,500	1,500	1,500	0	0.0%
Fire Prevention Code Permits	1,765,216	1,732,955	1,732,955	1,732,955	0	0.0%
Fire Marshal Fees	4,767,621	4,802,171	4,802,171	4,802,171	0	0.0%
Acceptance Test Overtime Fees	273,772	255,000	255,000	255,000	0	0.0%
Home Childcare Permits	12,062	0	0	0	0	--
Alarm Systems Registrations	101,050	126,140	126,140	126,140	0	0.0%
Taxicab Licenses	49,925	76,600	76,600	76,600	0	0.0%
Subtotal Misc. Permits, Fees & Licenses	**$8,281,164**	**$8,366,763**	**$8,366,763**	**$8,366,763**	**$0**	**0.0%**
Swimming Pool Licenses	$209,550	$277,175	$277,175	$277,175	$0	0.0%
Alternate Discharge Permits	1,425	1,050	1,050	1,050	0	0.0%
Alternative Sewage Systems Plan Review	19,575	29,275	29,275	29,275	0	0.0%
Camps/Campgrounds--State Health Fee	320	360	360	360	0	0.0%
Food Establishment Operating Permits	103,370	108,472	108,472	108,472	0	0.0%
Building Permits Review	45,375	53,375	53,375	53,375	0	0.0%
Site Development Review	34,000	36,890	36,890	36,890	0	0.0%
Hotel Permits--State Health Fee	5,440	5,600	5,600	5,600	0	0.0%
Miscellaneous Environmental Fees	33	1,898	1,898	1,898	0	0.0%
Portable Toilet Fees	865	540	540	540	0	0.0%
Private Schools/Day Care Center Licenses	15,315	16,450	16,450	16,450	0	0.0%
Public Establishment Review	25,170	30,090	30,090	30,090	0	0.0%
Restaurants--State Health Fee	57,935	61,725	61,725	61,725	0	0.0%
State Share Septic Tank Permits	71,105	70,900	70,900	70,900	0	0.0%
State Share Well Permit Fees	54,960	63,000	63,000	63,000	0	0.0%
Routine Water Sample Fees	1,825	3,325	3,325	3,325	0	0.0%
Sanitation Inspection Licenses	2,250	2,400	2,400	2,400	0	0.0%
Septic Tank Permits	42,100	49,630	49,630	49,630	0	0.0%
Septic Tank Truck Licenses	24,750	24,000	24,000	24,000	0	0.0%
Well Water Supply Permits	36,525	40,800	40,800	40,800	0	0.0%
Well Water Supply Licenses	1,300	900	900	900	0	0.0%
Subtotal Health Dept. Permits, Fees & Licenses	**$753,188**	**$877,855**	**$877,855**	**$877,855**	**$0**	**0.0%**
TOTAL Misc. Permits Fees & Licenses	**$9,034,352**	**$9,244,618**	**$9,244,618**	**$9,244,618**	**$0**	**0.0%**
TOTAL PERMITS, FEES & REGULATORY LICENSES	**$54,002,649**	**$49,642,908**	**$49,642,908**	**$49,642,908**	**$0**	**0.0%**
FINES AND FORFEITURES						
Attorney Fee - Collection of Delinquent Taxes	$3,922	$6,967	$6,967	$6,967	$0	0.0%
Circuit Court Fines and Penalties	51,354	111,913	111,913	111,913	0	0.0%
County Fee - Administrative - Collections of Delinquent Taxes	1,814,528	1,857,798	1,857,798	1,857,798	0	0.0%
Juvenile & Domestic Relations Court (J&DR) Fines/Interest	301	1,231	1,231	1,231	0	0.0%
General District Court Fines/Interest	94,448	147,649	50,500	94,448	43,948	87.0%
General District Court Fines	4,607,406	5,835,355	2,660,000	3,126,000	466,000	17.5%
County Fines - J&DR Court	30,284	49,116	49,116	49,116	0	0.0%
Alarm Ordinance Violations	738,537	679,843	679,843	738,537	58,694	8.6%
Collection Agency Fees	53,203	0	0	0	0	--

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
State Set-Off Debt Service (SOF)	177,041	210,988	210,988	210,988	0	0.0%
County Fines/Penalties	127,760	17,350	17,350	17,350	0	0.0%
Parking Violations	2,105,351	2,693,993	2,105,351	2,330,161	224,810	10.7%
Non-Tax Penalty for Late Payment	136,935	133,475	133,475	133,475	0	0.0%
Non-Tax Interest	58,275	48,461	48,461	48,461	0	0.0%
Non-Sufficient Funds Check Return	1,824	1,525	1,525	1,525	0	0.0%
TOTAL FINES AND FORFEITURES	**$10,001,169**	**$11,795,664**	**$7,934,518**	**$8,727,970**	**$793,452**	**10.0%**
REVENUE FROM USE OF MONEY & PROPERTY						
Interest on Investments	$64,050,920	$21,923,617	$21,923,617	$12,638,976	($9,284,641)	(42.3%)
Rent of Real Estate	1,130,941	1,267,727	1,267,727	1,267,727	0	0.0%
Rent on Communication Sites	906,414	954,363	954,363	954,363	0	0.0%
Cafeteria Commissions/Vending Machines	108,817	105,632	105,632	105,632	0	0.0%
Cash Over and Short	11	0	0	0	0	--
Bicycle Locker Rentals	4,210	6,460	6,460	6,460	0	0.0%
TOTAL REV. FROM USE OF MONEY & PROPERTY	**$66,201,313**	**$24,257,799**	**$24,257,799**	**$14,973,158**	**($9,284,641)**	**(38.3%)**
CHARGES FOR SERVICES						
Courthouse Maintenance Fees	$317,929	$403,188	$403,188	$403,188	$0	0.0%
Court Security Fees	1,321,668	1,660,792	1,660,792	1,660,792	0	0.0%
Criminal Justice Academy Fee on Criminal Offenses	132,656	168,975	168,975	168,975	0	0.0%
EMS Transport Fee	20,713,923	20,932,779	18,900,000	18,900,000	0	0.0%
Copying Machine Revenue	72,123	78,495	78,495	78,495	0	0.0%
Reimbursement for Recorded Tapes/FOIA Fees	90,102	101,347	101,347	101,347	0	0.0%
Proposed Vacation Fees	650	400	400	400	0	0.0%
Jail Fees / DNA Fees	39,069	52,277	52,277	52,277	0	0.0%
Parental Support - Boys Probation House	760	2,170	2,170	2,170	0	0.0%
Parental Support - Girls Probation House	1,080	2,040	2,040	2,040	0	0.0%
Parental Support - Supervised Visitation	9,952	15,339	15,339	15,339	0	0.0%
Commonwealth's Attorney Fees	18,614	27,618	27,618	27,618	0	0.0%
Police Reports and Photo Fees	85,968	181,333	181,333	181,333	0	0.0%
Sheriff Fees	66,271	66,271	66,271	66,271	0	0.0%
Police Reimbursement	713,495	806,417	296,109	446,109	150,000	50.7%
Animal Shelter Fees	232,179	274,951	274,951	274,951	0	0.0%
Miscellaneous Charges for Services	69,706	0	0	0	0	--
Seniors on the Go	5,160	6,840	6,840	6,840	0	0.0%
Taxi Access	6,980	7,750	7,750	7,750	0	0.0%
Parking Garage Fees	648,571	919,165	493,863	568,863	75,000	15.2%
Adoption Service Fees	4,555	7,631	7,631	7,631	0	0.0%
Street Sign Fees	1,395	1,737	1,737	1,737	0	0.0%
Restricted Parking Fees	610	2,080	2,080	2,080	0	0.0%
Sales - Mapping Division	9,543	11,115	11,115	11,115	0	0.0%
Copay - Inmate Medical	11,690	18,780	18,780	18,780	0	0.0%
Coin-Operated Copiers	140,918	209,450	209,450	209,450	0	0.0%
Library Overdue Penalties	332,378	601,537	601,537	601,537	0	0.0%
Employee Child Care Center Fees	1,095,135	1,341,538	1,341,538	1,341,538	0	0.0%
School Age Child Care (SACC) Fees	34,635,306	44,099,850	22,049,925	22,049,925	0	0.0%
County Clerk Fees	4,472,379	4,505,293	4,505,293	4,550,364	45,071	1.0%
Domestic Violence Services Client Fees - ADAPT	45,475	65,800	65,800	65,800	0	0.0%
FASTRAN Rider Fees	8,716	11,252	11,252	11,252	0	0.0%

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Medicaid Client Fees - Logisticare	20,967	59,743	59,743	59,743	0	0.0%
Subtotal Misc. Charges for Services	**$65,325,922**	**$76,643,953**	**$51,625,639**	**$51,895,710**	**$270,071**	**0.5%**
Senior Center Annual Participant Fees	$149,652	$218,399	$0	$75,000	$75,000	--
James Lee Theatre	22,734	28,062	7,000	17,000	10,000	142.9%
Rec - Non-County Resident Sport Fee	341,520	513,360	240,000	290,000	50,000	20.8%
Rec - Community Use/Building Director Fee	37,522	47,363	12,000	22,000	10,000	83.3%
DNCS Recreation Class Fees	63,940	105,202	26,000	56,000	30,000	115.4%
Park Authority Recreation Class Fees	186,896	682,635	170,000	238,000	68,000	40.0%
Rec - Neighborhood Ctr/Therapeutic Rec Fees	139,425	275,058	65,000	100,000	35,000	53.8%
Custodial Fees	279,650	299,186	75,000	105,000	30,000	40.0%
Subtotal Recreation Revenue	**$1,221,338**	**$2,169,265**	**$595,000**	**$903,000**	**$308,000**	**51.8%**
Nursing Home Pre-Screening Admission Fee	$309,250	$318,750	$318,750	$318,750	$0	0.0%
Speech Fees	150,539	178,427	178,427	178,427	0	0.0%
Hearing Fees	36,356	31,916	31,916	31,916	0	0.0%
Vital Statistic Fees	584,649	521,848	521,848	521,848	0	0.0%
Dental Health Fees	14,632	21,952	21,952	21,952	0	0.0%
Pharmacy Fees	2,206	2,186	2,186	2,186	0	0.0%
X-Ray Fees	4,120	6,710	6,710	6,710	0	0.0%
General Medical Clinic Fees	809,067	1,130,920	1,130,920	1,130,920	0	0.0%
Family Planning Services	36,793	41,770	41,770	41,770	0	0.0%
Medicaid Dental Fees	24,169	28,080	28,080	28,080	0	0.0%
Lab Services Fees	563,638	705,034	705,034	705,034	0	0.0%
Administrative Fees - Health Dept	8,408	11,147	11,147	11,147	0	0.0%
Sewage Disposal/Well Water Evaluation	725	1,150	1,150	1,150	0	0.0%
Adult Day Health Care Fees	785,755	998,960	998,960	998,960	0	0.0%
Adult Day Health Care Medicaid Reimbursement	231,766	307,178	307,178	307,178	0	0.0%
Subtotal Health Dept Revenue	**$3,562,071**	**$4,306,028**	**$4,306,028**	**$4,306,028**	**$0**	**0.0%**
TOTAL CHARGES FOR SERVICES	**$70,109,331**	**$83,119,246**	**$56,526,667**	**$57,104,738**	**$578,071**	**1.0%**
RECOVERED COSTS						
City of Fairfax Shared Govt. Expenses	$3,177,206	$3,871,837	$3,679,463	$3,679,463	$0	0.0%
City of Fairfax Public Assistance	1,159,839	1,239,504	1,239,504	1,239,504	0	0.0%
City of Fairfax - FASTRAN/Employment	12,839	12,839	12,839	12,839	0	0.0%
Falls Church Public Assistance	1,158,973	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	387,660	387,050	387,050	387,050	0	0.0%
Inmate Room and Board	275,998	423,094	231,150	231,150	0	0.0%
Boarding of Prisoners	86,416	14,551	14,551	14,551	0	0.0%
Recovered Costs - Circuit Court	739	25	25	25	0	0.0%
Recovered Costs - General District Court	46,934	71,391	71,391	71,391	0	0.0%
Misc. Recovered Costs - Other	112,622	54,245	54,245	54,245	0	0.0%
Child Care Services for Other Jurisdictions	85,804	0	0	0	0	--
CPAN, Circuit Court Computer Service	377,632	376,701	376,701	376,701	0	0.0%
Golden Gazette	50,059	70,043	70,043	70,043	0	0.0%
Police Academy Cost Recovery	15,600	20,000	20,000	20,000	0	0.0%
FASTRAN	51,289	70,590	70,590	70,590	0	0.0%
Reimbursement - School Health	3,995,766	3,995,766	3,995,766	3,995,766	0	0.0%
Reimbursement - FCPS Medicaid	16,694	0	0	0	0	--
State Reimbursement Adult Detention Center	1,690,014	2,013,196	1,690,014	1,690,014	0	0.0%

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
TOTAL RECOVERED COSTS	**$12,761,616**	**$13,678,632**	**$12,971,132**	**$12,971,132**	**$0**	**0.0%**
REVENUE FROM THE COMMONWEALTH						
State Shared Rolling Stock Tax	$112,943	$109,704	$109,704	$109,704	$0	0.0%
State Law Enforcement Funding (HB 599)	26,392,328	26,392,329	26,392,329	26,392,329	0	0.0%
State Indirect Aid	7,734	54,217	54,217	54,217	0	0.0%
Subtotal Non-Categorical State Aid	**$26,513,005**	**$26,556,250**	**$26,556,250**	**$26,556,250**	**$0**	**0.0%**
State Shared Retirement - Circuit Court	$172,060	$182,465	$182,465	$182,465	$0	0.0%
State Shared Commonwealth Atty. Expenses	1,994,886	2,051,334	2,051,334	2,051,334	0	0.0%
State Shared Retirement - Commonwealth Atty.	38,874	39,744	39,744	39,744	0	0.0%
State Shared Dept. of Tax Admin/Finance Expenses	2,294,073	2,314,799	2,314,799	2,314,799	0	0.0%
State Shared Retirement - Dept. of Tax Admin./Finance	45,030	46,177	46,177	46,177	0	0.0%
State Shared Sheriff Expenses	15,977,244	15,881,093	15,881,093	15,881,093	0	0.0%
State Shared Retirement - Sheriff	322,815	321,445	321,445	321,445	0	0.0%
State Shared General Registrar/ Electoral Board Expenses	781,909	85,806	85,806	85,806	0	0.0%
Subtotal Shared Expenses	**$21,626,892**	**$20,922,863**	**$20,922,863**	**$20,922,863**	**$0**	**0.0%**
Libraries State Aid	$526,606	$526,606	$526,606	$526,606	$0	0.0%
Virginia Share Public Assistance Programs	33,388,014	37,881,648	38,132,297	38,132,297	0	0.0%
Va Child Care Supplement - SACC Program	775,448	1,036,072	1,036,072	1,036,072	0	0.0%
Va. Juvenile Crime Control Act Funding	613,374	613,376	613,376	613,376	0	0.0%
State Share J&DR Court Residential Services	2,295,981	2,289,145	2,289,145	2,289,145	0	0.0%
Subtotal Categorical State Aid	**$37,599,422**	**$42,346,847**	**$42,597,496**	**$42,597,496**	**$0**	**0.0%**
State Reimb. - General District Court	$75,919	$85,265	$85,265	$85,265	$0	0.0%
State Reimb. - Health Department	9,426,509	9,426,509	9,426,509	9,426,509	0	0.0%
State Reimb. - Residential Beds - JDC	7,500	10,850	10,850	10,850	0	0.0%
State Reimb. - Commonwealth Atty. Witness Expense	9,900	16,400	16,400	16,400	0	0.0%
State Reimb.- Police Intoxication	5,825	6,125	6,125	6,125	0	0.0%
State Share J&DR Court Services	2,195,792	2,027,869	2,027,869	2,027,869	0	0.0%
Subtotal State Recovered Costs	**$11,721,445**	**$11,573,018**	**$11,573,018**	**$11,573,018**	**$0**	**0.0%**
State Reimb - Personal Property Tax (PPTRA)	**$211,313,944**	**$211,313,944**	**$211,313,944**	**$211,313,944**	**$0**	**0.0%**
TOTAL REVENUE FROM THE COMMONWEALTH	**$308,774,709**	**$312,712,922**	**$312,963,571**	**$312,963,571**	**$0**	**0.0%**
REVENUE FROM THE FEDERAL GOVERNMENT						
J&DR Court - USDA Grant	$115,321	$99,500	$99,500	$99,500	$0	0.0%
USDA Grant - Office for Children/Human Svc.	46,398	0	0	0	0	--
Federal Direct Aid	0	23,000	23,000	23,000	0	0.0%
Criminal Alien Assistance Program	2,338,385	864,209	864,209	864,209	0	0.0%
Federal Stimulus - COVID - 19	200,235,485	0	0	0	0	--
Subtotal Categorical Federal Aid	**$202,735,588**	**$986,709**	**$986,709**	**$986,709**	**0**	**0.0%**
DFS Federal and Federal Pass-Through	$44,171,627	$39,204,088	$39,847,538	$39,847,538	0	0.0%
Payments in Lieu of Taxes - Federal	42,830	45,000	45,000	45,000	0	0.0%
Federal Aid for Indirect Costs	19,402	0	0	0	0	--
TOTAL REVENUE FROM THE FEDERAL GOVERNMENT	**$246,969,447**	**$40,235,797**	**$40,879,247**	**$40,879,247**	**0**	**0.0%**
Combined State & Federal Public Assistance	**$77,559,641**	**$77,085,736**	**$77,979,835**	**$77,979,835**	**$0**	**0.0%**

FY 2022 ADVERTISED GENERAL FUND REVENUE

Revenue Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
MISCELLANEOUS REVENUE - GIFTS, DONATIONS, OTHER						
Litigation Proceeds	$139,524	$143,254	$143,254	$143,254	$0	0.0%
Miscellaneous Revenue - Environ Mgmt.	3,904	2,130	2,130	2,130	0	0.0%
Contract Rebates	2,299,078	2,165,423	2,165,423	2,165,423	0	0.0%
Gifts, Donations & Miscellaneous Revenue	85,110	130,000	130,000	130,000	0	0.0%
Linebarger Collection Fees	(11,048)	0	0	0	0	--
Sales of Land, Vehicles and Salvage	208,798	115,005	115,005	115,005	0	0.0%
TOTAL MISCELLANEOUS/OTHER	**$2,725,366**	**$2,555,812**	**$2,555,812**	**$2,555,812**	**$0**	**0.0%**
Total Recovered Costs/Misc./Other Revenue	**$15,486,983**	**$16,234,444**	**$15,526,944**	**$15,526,944**	**$0**	**0.0%**
GRAND TOTAL GENERAL FUND REVENUE	**$4,647,159,076**	**$4,457,199,539**	**$4,432,339,967**	**$4,499,426,703**	**$67,086,736**	**1.5%**

FY 2022 ADVERTISED
REVENUE FROM THE COMMONWEALTH [1]

Fund	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
General Fund Group						
10001 General Fund [2]	$308,774,709	$312,712,922	$312,963,571	$312,963,571	$0	0.00%
Capital Project Funds						
30020 Infrastructure Replacement and Upgrades	$444,620	$0	$0	$0	$0	-
30080 Commercial Revitalization Program	32,611	0	0	0	0	-
Special Revenue Funds						
40000 County Transit Systems	$16,034,220	$17,071,034	$44,701,090	$47,480,424	$2,779,334	6.22%
40010 County and Regional Transportation Projects	43,330,558	35,340,938	98,763,367	41,316,473	(57,446,894)	(58.17%)
40040 Fairfax-Falls Church Community Services Board	9,649,602	7,527,316	7,527,316	7,839,233	311,917	4.14%
40090 E-911	3,652,376	3,396,251	3,396,251	3,396,251	0	0.00%
40100 Stormwater Services	608,204	0	5,554,269	0	(5,554,269)	(100.00%)
40140 Refuse Collection and Recycling Operations	105,441	125,288	125,288	120,114	(5,174)	(4.13%)
50000 Federal/State Grants	43,268,605	44,935,546	126,379,222	46,214,053	(80,165,169)	(63.43%)
S10000 Public School Operating	708,717,032	777,686,925	772,888,813	763,180,831	($9,707,982)	(1.26%)
S40000 Public School Food and Nutrition Services	1,350,769	1,492,819	1,844,788	1,448,727	(396,061)	(21.47%)
S43000 Public School Adult and Community Education	1,073,523	913,767	1,080,364	1,080,364	0	0.00%
S50000 Public School Grants and Self Supporting Programs	9,634,091	9,029,512	10,027,038	9,033,816	(993,222)	(9.91%)
Enterprise Funds						
69310 Sewer Bond Construction	$68,519	$0	$5,162,525	$0	($5,162,525)	(100.00%)
TOTAL REVENUE FROM THE COMMONWEALTH	**$1,146,744,880**	**$1,210,232,318**	**$1,390,413,902**	**$1,234,073,857**	**($156,340,045)**	**(11.24%)**

[1] In addition to funds received by the County directly from the State in the funds listed herein, it is projected the State will provide $118,942,208 to the Northern Virginia Transportation Commission (NVTC) in FY 2022 as a credit to help offset Fairfax County's Operating Subsidy. State aid in the amount of $23,323,250 is also projected to be disbursed to NVTC in FY 2022 which will be utilized to offset operations in Fund 40000, County Transit Systems.

[2] Personal Property Taxes of $211,313,944 that are reimbursed by the Commonwelath 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 2022 ADVERTISED
REVENUE FROM THE FEDERAL GOVERNMENT

Fund	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
General Fund Group						
10001 General Fund	$246,969,447	$40,235,797	$40,879,247	$40,879,247	$0	0.00%
Debt Service Funds						
20000 Consolidated Debt Service	$2,224,417	$2,500,000	$2,500,000	$2,300,000	($200,000)	(8.00%)
Special Revenue Funds						
40040 Fairfax-Falls Church Community Services Board	$4,266,305	$4,208,641	$4,208,641	$4,208,641	$0	0.00%
40045 Early Childhood Birth to 5	0	44,689	44,689	44,689	0	0.00%
40330 Elderly Housing Programs	0	0	0	508,820	508,820	-
50000 Federal/State Grants	62,187,636	63,989,080	251,926,552	61,478,676	(190,447,876)	(75.60%)
50800 Community Development Block Grant	4,188,346	5,609,339	22,477,628	5,960,799	(16,516,829)	(73.48%)
50810 HOME Investment Partnerships Program	886,858	1,940,695	6,390,024	2,141,854	(4,248,170)	(66.48%)
S10000 Public School Operating	$46,507,792	$45,466,957	$101,241,403	$46,578,398	($54,663,005)	(53.99%)
S40000 Public School Food and Nutrition Services	36,599,687	41,282,778	49,702,687	43,613,061	(6,089,626)	(12.25%)
S43000 Public School Adult and Community Education	1,924,265	2,134,615	2,209,820	2,209,820	0	0.00%
S50000 Public School Grants and Self Supporting Programs	36,780,036	37,625,191	58,734,575	37,587,315	(21,147,260)	(36.00%)
Trust Funds						
73030 OPEB Trust	$215,858	$350,000	$350,000	$200,000	($150,000)	(42.86%)
TOTAL REVENUE FROM THE FEDERAL GOVERNMENT	**$442,750,647**	**$245,387,782**	**$540,665,266**	**$247,711,320**	**($292,953,946)**	**(54.18%)**

FAIRFAX COUNTY
FY 2020 - FY 2022 COUNTY FUNDED PROGRAMS
FOR SCHOOL-RELATED SERVICES

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
General Fund Transfers				
General Fund Transfer to School Operating Fund	$2,136,016,697	$2,143,322,211	$2,143,322,211	$2,157,451,821
General Fund Transfer to School Construction Fund	13,100,000	13,100,000	13,100,000	13,100,000
General Fund Transfer to School Debt Service	197,982,182	198,182,333	198,182,333	197,118,522
Subtotal	**$2,347,098,879**	**$2,354,604,544**	**$2,354,604,544**	**$2,367,670,343**
Police Department				
School Resource Officers (55/55.0 FTE)[1,2]	$7,187,139	$8,250,419	$7,215,750	$7,360,065
Non-Billable Overtime Hours[1]	154,364	212,460	89,707	91,501
School Crossing Guards (63/63.0 FTE)[1]	3,230,404	3,333,660	3,299,143	3,365,126
Subtotal	**$10,571,907**	**$11,796,539**	**$10,604,600**	**$10,816,692**
Fire Department				
Fire safety programs for pre-school through middle school aged students	$168,169	$196,275	$156,754	$165,700
Subtotal	**$168,169**	**$196,275**	**$156,754**	**$165,700**
Health Department				
Net Cost of School Health (336/266.3 FTE)[1,3]	$17,962,235	$21,869,520	$22,245,666	$26,160,723
Subtotal	**$17,962,235**	**$21,869,520**	**$22,245,666**	**$26,160,723**
Community Services Board (CSB)				
Youth and Family Services[1]	$3,607,867	$8,118,597	$8,118,597	$7,950,597
Subtotal	**$3,607,867**	**$8,118,597**	**$8,118,597**	**$7,950,597**
Department of Family Services (DFS)				
Children's Behavioral Health Collaborative (3/3.0 FTE)[1]	$1,376,910	$1,644,035	$1,721,427	$1,647,052
Net Cost of Children's Services Act (11/11.0 FTE)[1]	18,196,504	22,833,821	22,838,953	21,859,245
Subtotal	**$19,573,414**	**$24,477,856**	**$24,560,380**	**$23,506,297**

FAIRFAX COUNTY
FY 2020 - FY 2022 COUNTY FUNDED PROGRAMS
FOR SCHOOL-RELATED SERVICES

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
Department of Neighborhood and Community Services (NCS)				
Net Cost of the School-Age Child Care (SACC) Program (532/512.3 FTE) - includes general services and services for special needs clients, partially offset by program revenues[4,5]	$9,065,397	$10,385,406	$31,142,873	$30,976,740
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 (18/18.0 FTE)[1]	10,063,662	10,504,526	10,850,126	10,850,126
Infant and Toddler Connection (46/44.8 FTE)[1]	192,414	197,102	192,235	191,646
Local Cash Match Associated with the Head Start/Early Head Grant Funding[6]	1,307,433	1,310,252	2,120,905	1,418,040
Local Cash Match Associated with the Virginia Preschool Initiative Grant Funding	451,756	325,000	181,503	325,000
After School Programs at Fairfax County Middle Schools	3,469,835	3,415,983	3,415,983	3,415,983
After School Partnership Program	145,000	145,000	145,000	145,000
Field improvements[7]	0	250,000	659,872	250,000
Therapeutic recreation	56,524	72,308	65,058	71,433
Subtotal	**$25,752,021**	**$27,605,577**	**$49,773,555**	**$48,643,968**
Fairfax County Park Authority				
Maintenance of Fairfax County Public Schools' athletic fields	$2,481,618	$1,910,338	$3,397,168	$2,515,338
Subtotal	**$2,481,618**	**$1,910,338**	**$3,397,168**	**$2,515,338**
TOTAL: County Funding for School Related Services	**$2,427,216,110**	**$2,450,579,246**	**$2,473,461,264**	**$2,487,429,658**

[1] Includes Fringe Benefits in an effort to more accurately reflect program costs.

[2] Due to the COVID-19 pandemic and Fairfax County Public Schools (FCPS) moving to a virtual learning environment, some SRO's have been assigned to other roles such as in the Community Reporting section or to patrol squads. Many SRO's continue to provide security at schools or have been assigned to work school related issues such as online threats.

[3] The Fairfax County Health Department School Health Program staff have been 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. As FCPS return to in-person instruction, School Health Program staff will be released from the COVID-19 response to provide services in individual schools as they re-open.

[4] 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.

[5] Due to the COVID-19 pandemic and Fairfax County Public Schools moving to a virtual learning environment, in FY 2020 the School Year SACC program operated three months less than a typical school year and the Spring program was cancelled. In FY 2021, the SACC program has been replaced with the Supporting Return to School (SRS) program. Therefore, less revenue is being generated resulting in an increase in the net cost of services. The FY 2022 program will be dependent upon the FCPS operating schedule.

[6] This includes Local Cash Match funding for Federal Head Start and Early Head Start for the Higher Horizons, Gum Springs and Schools' contracts.

[7] 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.

FAIRFAX COUNTY
FY 2020 - FY 2022 ADDITIONAL COUNTY FUNDED PROGRAMS
FOR GENERAL YOUTH SERVICES

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
Additional County Funded Youth Programs				
CSB - Medical Services	$1,597,705	$1,604,676	$1,712,030	$1,601,563
CSB - Wellness Health Promotion and Prevention	1,287,954	1,231,208	1,518,039	1,231,208
CSB - Emergency	1,054,056	1,265,306	1,256,742	1,255,743
CSB - Support Coordination	2,911,285	3,994,227	4,193,694	4,689,949
NCS - Net Cost of Infant and Toddler Connection (ITC)	3,344,700	5,049,696	5,603,093	5,046,175
DFS/NCS/Fund 40045 - Net cost of services for children (excluding SACC, Head Start, School Readiness, ITC)[1]	21,868,353	27,532,486	27,588,203	27,276,886
Juvenile and Domestic Relations District Court - Residential Services	3,640,822	3,490,820	3,547,642	3,490,820
Department of Neighborhood and Community Services - Therapeutic Recreation	1,130,488	1,446,167	1,301,167	1,428,667
Department of Neighborhood and Community Services - Teen Centers (excluding Club 78)	922,818	1,453,763	1,459,292	1,453,763
Department of Neighborhood and Community Services - Community Centers	2,334,685	2,588,910	2,648,721	3,196,716
Department of Neighborhood and Community Services - Extension/Community Education	88,247	84,136	84,137	96,181
Department of Neighborhood and Community Services - Youth Sports Scholarship	72,020	150,000	227,980	150,000
Fairfax County Park Authority - Athletic Field Maintenance (non-school fields)	2,784,022	2,700,000	3,615,694	2,700,000
Subtotal: Additional County Funded Programs for General Youth Services (Non-School)	**$43,037,155**	**$52,591,395**	**$54,756,434**	**$53,617,671**
TOTAL: County Funded Programs for Youth (Includes Both School and Non-School Programs)	**$2,470,253,265**	**$2,503,170,641**	**$2,528,217,698**	**$2,541,047,329**

[1] 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.

FAIRFAX COUNTY
FY 2020 - FY 2022 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 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
Additional County-Administered Programs for School-Related Services				
Wellness Grant Funding Administered by CSB	$50,000	$50,000	$54,344	$50,000
Youth & Family Grant Funding Administered by CSB	642,344	702,253	1,685,506	702,253
Health Planning Region Funding Administered by CSB	2,725,011	3,289,589	5,590,816	3,136,723
Infant and Toddler Connection Grant Administered by NCS	10,311,554	9,572,570	9,034,644	9,014,938
Head Start Grant Funding Administered by NCS[1]	5,429,864	5,364,056	6,222,826	5,624,727
Early Head Start Grant Funding Administered by NCS[1]	5,039,015	5,235,722	6,062,869	5,497,608
Virginia Preschool Initiative Administered by NCS[1]	5,483,585	5,800,153	85,480	5,958,303
Virginia Preschool Initiative Pilot for 3-Year Olds Administered by NCS[1]	0	0	0	474,450
Mixed-Delivery Preschool Grant Administered by NCS[1]	3,230	0	0	0
SOC Expansion & Sustainability Grant Administered by DFS[1]	351,664	0	238,923	0
Subtotal: County-Administered Programs	**$30,036,267**	**$30,014,343**	**$28,975,408**	**$30,459,002**
GRAND TOTAL	**$2,500,289,532**	**$2,533,184,984**	**$2,557,193,106**	**$2,571,506,331**

[1] 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. Between 2010 and 2030, the County expects the 50 and over age group to increase by 19 percent, the 65 and over age group by 51 percent, and the 70 and over age group by 55 percent. This dramatic increase in the older population led to Board of Supervisors to adopt The Fairfax County 50+ Community Action Plan in September 2014. The Action Plan includes 31 initiatives regarding housing, transportation, community engagement, services, safety and health and long-range planning. 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 2022 Advertised Budget Plan. Following the table is a description of the programs, as well as utilization data by age if available. In FY 2022, services to older adults total $92.5 million or 2.1 percent of General Fund Disbursements of $4.5 billion. Excluding the General Fund Transfers to Fairfax County Public Schools for School Operating, School Construction, and School Debt Service of $2.4 billion, spending on services for older adults is approximately 4.4 percent of the remaining General Fund Disbursements.

County Funded Programs for Older Adults[1]

Name and Description of Service	FY 2020 Actual	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
Facilities Management Department			
Lease for the Lorton Senior Center at Gunston Plaza (Operated by the Dept. of Neighborhood and Community Services)	$132,891	$145,704	$149,346
Department of Neighborhood and Community Services (NCS)			
Senior Centers for Active Adults and Support Services for Older Adults	$4,559,211	$4,932,566	$4,801,045
Seniors-On-the-Go! Taxi Cab Voucher Program[2]	16,997	166,369	NA
Subtotal Dept. of Neighborhood and Community Services	**$4,576,208**	**$5,098,935**	**$4,801,045**
Fairfax County Public Library			
Programs Primarily Used by Older Adults	$683,109	$545,026	$683,109
Department of Tax Administration			
Tax Relief for the Elderly and Disabled	$28,725,621	$29,635,500	$30,780,000
Department of Family Services			
Adult Protective Services	$1,965,539	$2,304,735	$2,306,419
Adult and Aging Services	12,787,588	14,078,222	13,867,522
Subtotal Department of Family Services	**$14,753,127**	**$16,382,957**	**$16,173,941**
Health Department			
Long-Term Care Developmental Services	$3,150,504	$3,484,087	$3,445,345
Fire and Rescue Department			
Senior Safety Programs	$69,083	$78,543	$78,543
Subtotal - General Fund	**$52,090,543**	**$55,370,752**	**$56,111,329**

County Funded Programs for Older Adults[1]

Name and Description of Service	FY 2020 Actual	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan
Fund 50000, Federal-State Grant Fund[3]			
Community-Based Social Services[4]	$1,452,848	$1,097,347	$1,350,175
Ombudsman	412,661	51,429	344,743
Homemaker/Fee for Service	266,834	54,110	292,136
Congregate Meals[4]	1,516,869	1,885,472	1,653,315
Home-Delivered Meals[4]	1,465,387	1,205,090	1,616,626
Care-Coordination	547,697	177,430	470,717
Family Caregiver[4]	511,516	352,845	419,368
Respite Care	27,518	28,478	54,550
Subtotal Fund 50000	**$6,201,330**	**$4,852,201**	**$6,201,630**
Fund 40040, Community Services Board			
Countywide Older Adults and Families Program	$1,566,554	$1,559,148	$1,559,148
Fund 10030, Contributory Fund			
Northern Virginia Healthcare Center/Birmingham Green Adult Care Residence	$2,808,377	$2,867,393	$2,849,012
Fund 40330, Elderly Housing Programs			
Little River Glen and Lincolnia Center	$3,517,389	$3,292,378	$2,433,259
Fund 30000, Metro Operations and Construction			
MetroAccess	$20,803,032	$20,157,343	$23,010,000
Fund 60030, Technology Infrastructure Services			
Computer Labs	$340,873	$350,963	$354,508
Subtotal - General Fund Supported	**$35,237,555**	**$33,079,426**	**$36,407,557**
TOTAL SERVICES FOR OLDER ADULTS	**$87,328,098**	**$88,450,178**	**$92,518,886**

[1] 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.

[2] Beginning in FY 2021 the Seniors-On-the-G0, Taxi Cab Voucher Program began to transition to become part of the Transportation Options, Programs, and Services (TOPS) program, which will consolidate several subsidized transportation programs administered by the NCS into a single program. TOPS is a transportation fare subsidy program for older adults, individuals with disabilities, and low-income residents of Fairfax County. Utilization data and corresponding expenditures will not be available until the program is fully operational, currently expected in the third quarter of FY 2021.

[3] The FY 2020 funding level represents anticipated funding, actual funding received may be different.

[4] Includes one-time funding received to help address the COVID-19 pandemic.

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 age 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.

Seniors on the Go! Taxi Cab Voucher Program

The Seniors on the Go! Taxi Cab Voucher Program allows older adults to purchase vouchers that partially subsidize the cost of taxi rides. Vouchers can be used by married couples age 65 and older with less than $50,000 in combined annual income and by single persons age 65 and older with less than $40,000 in annual income. In FY 2020, 54 older adults were newly enrolled in the program.

Beginning in FY 2021 the Taxi Cab Voucher Program will transition to become part of the Transportation Options, Programs, and Services (TOPS) program, which will consolidate several subsidized transportation programs administered by the Department of Neighborhood and Community Services into a single program. 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 will 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. It is anticipated that the TOPS program will be fully implemented within the third quarter of FY 2021.

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, which must not exceed $72,000 and $340,000, respectively. In FY 2020, 6,912 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 2020, 1,346 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 age 60 and older and adults age 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 2020, a total of 2,785 clients were served across all programs.

Health Department

Long-Term Care Services

Long-Term Care Developmental Services includes both the Adult Day Health Care program and the Insight Memory Care Center. 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. The goal is to provide services to 321 older adults in FY 2021 with 97 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 have yet to re-open. This will impact the number of participants served in FY 2021. 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.

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 2022.

Fund 50000, Federal-State Grant Fund

Community-Based Services

Community-Based Services provides services to adults age 60 and older to enable them to live as independently as possible in the community. This includes assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. In FY 2020, 17,906 callers 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 11,394 residents in 127 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. More than 30 trained volunteers are part of this program. The program also provides information about long-term care providers and educates the community about long-term care issues. Please note Prince William County is no longer part of this partnership.

Homemaker

Homemaker provides services to adults age 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 for 57 clients in FY 2020.

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. However, due to the COVID-19 pandemic all senior and adult day health care centers have been closed and the program has shifted to a home delivery model. In FY 2020, Congregate meals served 2,232 participants 242,475 meals.

Home-Delivered Meals

Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. In FY 2020, 297,301 meals were provided to 1,099 older adults and younger adults with disabilities. Meals are delivered through partnerships, volunteers and special vendor delivery.

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 2019, 17 clients received services through the Adult Day Health Care respite scholarship, 58 caregivers received 8,566 hours of respite care, 28 clients through a combined bathing and respite services for a total of 3,125 hours, 16 clients supported through the Discretionary Fund to purchase equipment such as grab bars, and 20 clients received assisted transportation services, taking 467 one-way trips. The Golden Gazette, an aging newsletter, has over 6,000 monthly email subscribers and prints 26,000 copies for mailing.

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 2020, the program served 700 older adults age 60 and over for a total of 12,993 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 2020, 149 Fairfax County residents were served in the facility (96 in the nursing facility and 53 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 programs 198 available units/beds in the two facilities support clients who are 62 and older and also meet income requirements.

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 213,440 completed stops for Fairfax County residents in FY 2020. An estimated 59 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 2022

Advertised Budget Plan

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 2022 ADVERTISED PERSONNEL SERVICES SUMMARY

(All Appropriated Funds excluding Schools Funds)

	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised
Regular Positions					
General Fund	10,444	10,416	10,526	10,617	91
General Fund Supported	1,444	1,492	1,492	1,507	15
Other Funds	1,291	1,291	1,290	1,293	3
Total	**13,179**	**13,199**	**13,308**	**13,417**	**109**
Regular Salaries and Compensation Increases					
General Fund	$773,007,354	$892,883,058	$891,982,105	$899,067,526	$7,085,421
General Fund Supported	100,187,956	117,096,846	117,096,846	117,670,052	573,206
Other Funds	81,328,635	94,567,724	95,526,856	93,040,943	(2,485,913)
Total	**$954,523,945**	**$1,104,547,628**	**$1,104,605,807**	**$1,109,778,521**	**$5,172,714**
Limited Term					
General Fund	$31,590,323	$22,665,924	$22,764,174	$22,667,880	($96,294)
General Fund Supported	7,919,451	6,904,440	6,904,440	6,798,643	(105,797)
Other Funds	3,986,586	3,692,080	3,513,208	3,939,151	425,943
Total	**$43,496,360**	**$33,262,444**	**$33,181,822**	**$33,405,674**	**$223,852**
Shift Differential					
General Fund	$4,172,858	$2,165,013	$4,340,813	$4,585,013	$244,200
General Fund Supported	325,240	682,000	682,000	679,002	(2,998)
Other Funds	246,843	941,455	941,455	222,798	(718,657)
Total	**$4,744,941**	**$3,788,468**	**$5,964,268**	**$5,486,813**	**($477,455)**
Extra Compensation					
General Fund	$61,050,798	$58,676,254	$58,725,454	$58,756,254	$30,800
General Fund Supported	2,248,947	1,549,367	1,549,367	1,524,781	(24,586)
Other Funds	4,707,374	5,878,233	5,958,664	6,175,633	216,969
Total	**$68,007,119**	**$66,103,854**	**$66,233,485**	**$66,456,668**	**$223,183**
Position Turnover					
General Fund	$0	($68,472,567)	($68,472,567)	($68,472,567)	$0
General Fund Supported	0	(10,153,880)	(10,153,880)	(10,153,880)	0
Other Funds	0	(3,233,269)	(3,233,269)	(3,233,269)	0
Total	**$0**	**($81,859,716)**	**($81,859,716)**	**($81,859,716)**	**$0**
Total Salaries					
General Fund	$869,821,333	$907,917,682	$909,339,979	$916,604,106	$7,264,127
General Fund Supported	110,681,594	116,078,773	116,078,773	116,518,598	439,825
Other Funds	90,269,438	101,846,223	102,706,914	100,145,256	(2,561,658)
Total	**$1,070,772,365**	**$1,125,842,678**	**$1,128,125,666**	**$1,133,267,960**	**$5,142,294**
Fringe Benefits					
General Fund	$391,643,204	$399,978,711	$400,813,391	$404,378,701	$3,565,310
General Fund Supported	48,383,237	49,776,500	49,776,500	50,091,176	314,676
Other Funds [1]	216,708,714	225,709,106	280,102,853	220,486,329	(59,616,524)
Total	**$656,735,155**	**$675,464,317**	**$730,692,744**	**$674,956,206**	**($55,736,538)**
Total Costs of Personnel Services					
General Fund	$1,261,464,537	$1,307,896,393	$1,310,153,370	$1,320,982,807	$10,829,437
General Fund Supported	159,064,831	165,855,273	165,855,273	166,609,774	754,501
Other Funds	306,978,152	327,555,329	382,809,767	320,631,585	(62,178,182)
Total	**$1,727,507,520**	**$1,801,306,995**	**$1,858,818,410**	**$1,808,224,166**	**($50,594,244)**

[1] 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 $175,727,578 for the FY 2022 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 $175.7 million for claims and administrative expenses. Thus, this amount should be excluded when determining countywide Fringe Benefit expenditures.

FY 2022 ADVERTISED PERSONNEL SERVICES BY AGENCY

# / Agency Title	Regular Compensation	Fringe Benefits	New Positions	Compensation Increases	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
GENERAL FUND AGENCIES									
Legislative-Executive Functions / Central Services									
01 Board of Supervisors	$5,339,766	$0	$0	$0	$0	$0	$0	($55,722)	$5,284,044
02 Office of the County Executive	5,910,389	0	0	0	53,083	0	0	(339,299)	5,624,173
03 Department of Clerk Services	1,113,811	0	0	0	320,057	0	21,139	0	1,455,007
06 Department of Finance	5,437,199	0	0	0	245,330	0	0	(629,924)	5,052,605
11 Department of Human Resources	7,104,877	0	513,945	0	107,525	0	17,747	(350,339)	7,393,755
12 Department of Procurement and Material Management	6,456,948	0	0	0	83,089	0	7,012	(447,933)	6,099,116
13 Office of Public Affairs	1,956,169	0	0	0	39,528	0	0	(113,264)	1,882,433
15 Office of Elections	1,860,267	0	141,683	0	1,399,558	0	332,920	(103,857)	3,630,571
17 Office of the County Attorney	8,660,823	0	124,089	0	0	0	0	(502,166)	8,282,746
20 Department of Management and Budget	5,831,235	0	0	0	0	0	0	(495,055)	5,336,180
37 Office of the Financial and Program Auditor	381,702	0	0	0	0	0	0	0	381,702
41 Civil Service Commission	370,453	0	0	0	32,092	0	0	0	402,545
42 Office of the Independent Police Auditor	295,523	0	0	0	0	0	0	0	295,523
57 Department of Tax Administration	23,620,095	0	107,686	0	206,528	0	229,909	(2,261,169)	21,903,049
70 Department of Information Technology	28,274,712	0	0	0	118,322	0	34,101	(1,947,648)	26,479,487
Total Legislative-Executive Functions / Central Services	**$102,613,969**	**$0**	**$887,403**	**$0**	**$2,605,112**	**$0**	**$642,828**	**($7,246,376)**	**$99,502,936**
Judicial Administration									
80 Circuit Court and Records	$11,294,813	$0	$0	$0	$156,729	$0	$92,187	($1,106,894)	$10,436,835
82 Office of the Commonwealth's Attorney	6,565,557	0	1,422,101	0	0	0	0	(407,844)	7,579,814
85 General District Court	3,478,288	0	213,901	0	47,766	14,271	11,178	(76,561)	3,688,843
91 Office of the Sheriff	16,480,628	0	0	0	0	6,500	1,673,118	(1,558,366)	16,601,880
Total Judicial Administration	**$37,819,286**	**$0**	**$1,636,002**	**$0**	**$204,495**	**$20,771**	**$1,776,483**	**($3,149,665)**	**$38,307,372**
Public Safety									
04 Department of Cable and Consumer Services	$731,764	$0	$0	$0	$0	$0	$0	($145,792)	$585,972
31 Land Development Services	13,795,698	0	0	0	851	0	0	(2,253,035)	11,543,514
81 Juvenile and Domestic Relations District Court	23,430,363	0	0	0	797,089	159,109	422,490	(2,363,142)	22,445,909
90 Police Department	163,201,475	0	1,157,189	0	430,708	1,573,474	25,745,135	(7,550,909)	184,557,072
91 Office of the Sheriff	45,626,149	0	466,779	0	0	470,699	3,985,916	(5,665,211)	44,884,332
92 Fire and Rescue Department	171,164,205	0	608,248	0	511,487	2,211,959	23,453,414	(11,449,866)	186,499,447
93 Office of Emergency Management	1,627,286	0	68,073	0	0	0	0	(17,051)	1,678,308
96 Department of Animal Sheltering	2,308,444	0	0	0	42,608	0	81,294	(375,331)	2,057,015
97 Department of Code Compliance	4,197,099	0	0	0	236,892	0	192,159	(375,705)	4,250,445
Total Public Safety	**$426,082,483**	**$0**	**$2,300,289**	**$0**	**$2,019,635**	**$4,415,241**	**$53,880,408**	**($30,196,042)**	**$458,502,014**
Public Works									
08 Facilities Management Department	$14,943,903	$0	$91,627	$0	$99,468	$4,200	$646,581	($1,103,880)	$14,681,899
25 Business Planning and Support	858,357	0	0	0	0	0	0	(12,623)	845,734
26 Office of Capital Facilities	15,218,996	0	860,203	0	522	0	0	(279,145)	15,800,576
Total Public Works	**$31,021,256**	**$0**	**$951,830**	**$0**	**$99,990**	**$4,200**	**$646,581**	**($1,395,648)**	**$31,328,209**

FY 2022 ADVERTISED PERSONNEL SERVICES BY AGENCY

# / Agency Title	Regular Compensation	Fringe Benefits	New Positions	Compensation Increases	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
Health and Welfare									
67 Department of Family Services	$77,362,682	$0	$0	$0	$1,409,973	$0	$852,490	($7,145,082)	$72,480,063
71 Health Department	53,334,774	0	272,569	0	1,245,215	0	0	(2,905,087)	51,947,471
73 Office to Prevent and End Homelessness	0	0	0	0	0	0	0	0	0
77 Office of Strategy Management for Health and Human Services	3,023,083	0	0	0	34,024	0	0	0	3,057,107
79 Department of Neighborhood and Community Services	55,123,657	0	777,286	0	10,365,047	15,982	340,807	(5,521,678)	61,101,101
Total Health and Welfare	**$188,844,196**	**$0**	**$1,049,855**	**$0**	**$13,054,259**	**$15,982**	**$1,193,297**	**($15,571,847)**	**$188,585,742**
Parks and Libraries									
51 Fairfax County Park Authority	$25,785,260	$0	$0	$0	$2,737,205	$10,762	$124,788	($2,801,539)	$25,856,476
52 Fairfax County Public Library	24,573,820	0	0	0	1,550,889	118,057	425,784	(2,172,011)	24,496,539
Total Parks and Libraries	**$50,359,080**	**$0**	**$0**	**$0**	**$4,288,094**	**$128,819**	**$550,572**	**($4,973,550)**	**$50,353,015**
Community Development									
16 Economic Development Authority	$4,301,935	$0	$0	$0	$25,457	$0	$9,239	($283,240)	$4,053,391
30 Department of Economic Initiatives	1,128,567	0	79,573	0	63,738	0	0	(25,733)	1,246,145
31 Land Development Services	15,549,168	0	0	0	980	0	0	(3,382,880)	12,167,268
35 Department of Planning and Development	13,993,995	0	0	0	39,583	0	0	(1,170,806)	12,862,772
38 Department of Housing and Community Development	7,527,762	0	203,728	0	266,537	0	56,846	(443,064)	7,611,809
39 Office of Human Rights and Equity Programs	1,892,182	0	0	0	0	0	0	(152,246)	1,739,936
40 Department of Transportation	10,824,967	0	0	0	0	0	0	(481,470)	10,343,497
Total Community Development	**$55,218,576**	**$0**	**$283,301**	**$0**	**$396,295**	**$0**	**$66,085**	**($5,939,439)**	**$50,024,818**
Nondepartmental									
89 Employee Benefits	$0	$404,378,701	$0	$0	$0	$0	$0	$0	$404,378,701
Total Nondepartmental	**$0**	**$404,378,701**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$404,378,701**
Total General Fund	**$891,958,846**	**$404,378,701**	**$7,108,680**	**$0**	**$22,667,880**	**$4,585,013**	**$58,756,254**	**($68,472,567)**	**$1,320,982,807**
GENERAL FUND SUPPORTED FUNDS									
40040 Fairfax-Falls Church Community Services Board	$83,944,046	$37,766,757	$1,169,080	$0	$6,229,264	$519,939	$1,148,178	($7,737,312)	$123,039,952
40045 Early Childhood Birth to 5	4,047,129	1,840,751	0	0	488,249	0	4,645	(383,505)	5,997,269
40330 Elderly Housing Programs	191,135	94,554	0	0	0	0	0	0	285,689
60000 County Insurance	1,343,107	509,476	0	0	0	0	0	(107,381)	1,745,202
60010 Department of Vehicle Services	18,950,677	7,052,715	0	0	0	138,020	263,857	(1,491,557)	24,913,712
60020 Document Services	1,397,047	674,662	0	0	9,032	7,463	36,999	(25,203)	2,100,000
60030 Technology Infrastructure Services	6,627,831	2,152,261	0	0	72,098	13,580	71,102	(408,922)	8,527,950
Total General Fund Supported Funds	**$116,500,972**	**$50,091,176**	**$1,169,080**	**$0**	**$6,798,643**	**$679,002**	**$1,524,781**	**($10,153,880)**	**$166,609,774**

FY 2022 ADVERTISED PERSONNEL SERVICES BY AGENCY

# / Agency Title	Regular Compensation	Fringe Benefits	New Positions	Compensation Increases	Limited Term	Shift Differential	Extra Compensation	Turnover	Personnel Services
OTHER FUNDS									
40010 County and Regional Transportation Projects	$3,629,507	$1,733,904	$0	$0	$0	$0	$0	$0	$5,363,411
40030 Cable Communications	3,936,727	2,083,639	0	0	334,796	0	85,818	(103,217)	6,337,763
40050 Reston Community Center	2,885,014	1,664,918	0	0	1,121,725	12,288	25,530	(23,607)	5,685,868
40060 McLean Community Center	1,944,601	1,113,841	0	0	566,400	11,121	11,690	0	3,647,653
40070 Burgundy Village Community Center	0	1,442	0	0	19,508	0	0	0	20,950
40080 Integrated Pest Management Program	1,036,634	578,839	0	0	400,000	0	11,627	0	2,027,100
40090 E-911	18,318,895	8,789,379	588,666	0	0	148,400	3,688,768	(1,000,911)	30,533,197
40100 Stormwater Services	15,586,221	6,887,421	0	0	442,728	0	190,617	(701,385)	22,405,602
40130 Leaf Collection	218,865	78,945	0	0	98,117	0	0	0	395,927
40140 Refuse Collection and Recycling Operations	5,695,204	3,081,727	0	0	330,111	0	597,725	(300,859)	9,403,908
40150 Refuse Disposal	8,557,700	4,791,443	0	0	133,250	0	712,696	(178,080)	14,017,009
40170 I-95 Refuse Disposal	2,658,678	1,369,647	0	0	20,828	0	165,958	(75,536)	4,139,575
50800 Community Development Block Grant	1,005,215	592,376	0	0	0	0	0	0	1,597,591
50810 HOME Investment Partnerships Grant	108,228	105,957	0	0	0	0	0	0	214,185
60040 Health Benefits [1]	149,000	175,824,578	0	0	137,000	0	0	0	176,110,578
69010 Sewer Operation and Maintenance	23,478,340	10,244,910	0	0	257,433	50,989	685,204	(849,674)	33,867,202
73000 Employees' Retirement Trust	2,115,805	1,059,337	0	0	60,008	0	0	0	3,235,150
73010 Uniformed Employees Retirement Trust	548,921	227,001	0	0	9,881	0	0	0	785,803
73020 Police Retirement Trust	477,958	227,001	0	0	7,366	0	0	0	712,325
73030 OPEB Trust	100,764	30,024	0	0	0	0	0	0	130,788
Total Other Funds	**$92,452,277**	**$220,486,329**	**$588,666**	**$0**	**$3,939,151**	**$222,798**	**$6,175,633**	**($3,233,269)**	**$320,631,585**
Total All Funds	**$1,100,912,095**	**$674,956,206**	**$8,866,426**	**$0**	**$33,405,674**	**$5,486,813**	**$66,456,668**	**($81,859,716)**	**$1,808,224,166**

[1] 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 $175,727,578 for the FY 2022 Advertised Budget Plan. Fringe benefit expenditures for all funds include employer contributions made to the Health Benefits Fund, and these contributions support the $175.7 million paid in claims and administrative expenses. Thus, this amount should be excluded when determining countywide Fringe Benefit expenditures.

FY 2022 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 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
FRINGE BENEFITS						
Group Health Insurance	$98,364,674	$102,121,685	$102,364,070	$98,713,903	($3,650,167)	(3.6%)
Dental Insurance	4,115,861	4,192,775	4,202,874	4,357,059	154,185	3.7%
Group Life Insurance	1,880,067	2,711,120	2,716,196	1,369,020	(1,347,176)	(49.6%)
FICA	52,622,370	53,339,102	53,464,361	54,201,866	737,505	1.4%
Employees' Retirement	118,772,964	118,628,471	119,072,855	120,117,936	1,045,081	0.9%
Uniformed Retirement	64,864,045	66,075,234	66,075,234	66,076,828	1,594	0.0%
Police Retirement	50,723,893	52,085,226	52,085,226	56,891,378	4,806,152	9.2%
Virginia Retirement System	407,363	452,630	452,630	389,178	(63,452)	(14.0%)
Deferred Compensation Plan	23,500	0	0	0	0	--
Line of Duty	1,516,236	1,616,457	1,616,457	1,751,227	134,770	8.3%
Flexible Spending Accounts	150,419	166,788	166,788	130,476	(36,312)	(21.8%)
Unemployment Compensation	194,137	273,055	273,055	2,378,769	2,105,714	771.2%
Capital Project Reimbursements	(2,653,712)	(2,328,636)	(2,328,636)	(2,658,380)	(329,744)	14.2%
Employee Assistance Program	278,563	284,804	284,804	299,441	14,637	5.1%
Tuition Reimbursement	382,824	360,000	367,477	360,000	(7,477)	(2.0%)
Total General Fund Fringe Benefits	**$391,643,204**	**$399,978,711**	**$400,813,391**	**$404,378,701**	**$3,565,310**	**0.9%**
OPERATING EXPENSES						
Employee Awards Program	$299,570	$215,000	$215,000	$215,000	$0	0.0%
Employee Development Initiatives	1,051,886	1,172,850	1,189,446	1,122,850	(66,596)	(5.6%)
Total Operating Expenses	**$1,351,456**	**$1,387,850**	**$1,404,446**	**$1,337,850**	**($66,596)**	**(4.7%)**
TOTAL GENERAL FUND EMPLOYEE BENEFITS	**$392,994,660**	**$401,366,561**	**$402,217,837**	**$405,716,551**	**$3,498,714**	**0.9%**

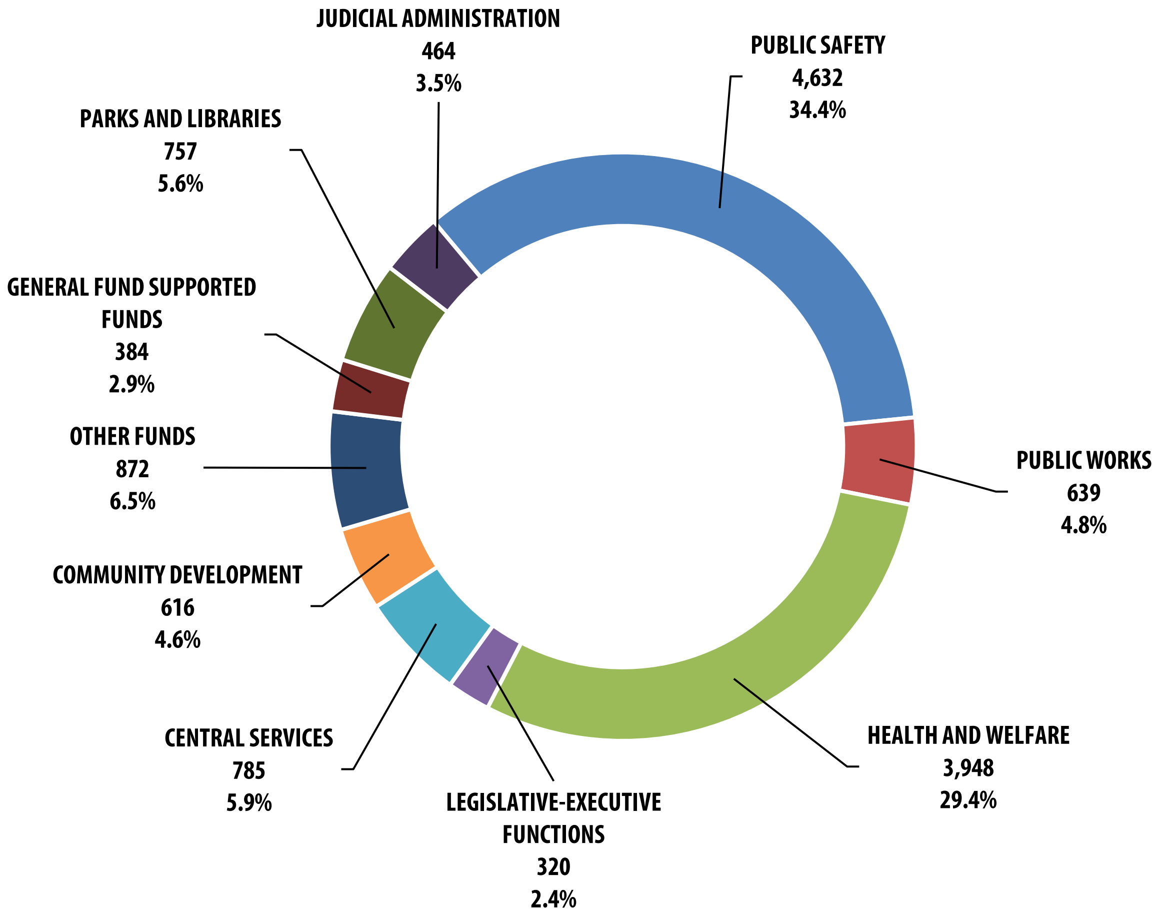
FY 2022 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS BY GENERAL FUND AGENCY

#	Agency	Personnel Services	Fringe Benefits	Operating Expenses	Recovered Costs	Capital Equipment	Total Cost
Legislative-Executive Functions / Central Services							
01	Board of Supervisors	$5,284,044	$2,331,164	$233,050	$0	$0	$7,848,258
02	Office of the County Executive	5,624,173	2,481,219	763,598	0	0	8,868,990
03	Department of Clerk Services	1,455,007	641,906	362,889	0	0	2,459,802
06	Department of Finance	5,052,605	2,229,060	4,847,663	(751,697)	0	11,377,631
11	Department of Human Resources	7,393,755	3,261,907	1,295,453	0	0	11,951,115
12	Department of Procurement and Material Management	6,099,116	2,690,750	1,758,536	(288,803)	0	10,259,599
13	Office of Public Affairs	1,882,433	830,474	147,501	(239,882)	0	2,620,526
15	Office of Elections	3,630,571	1,601,701	1,509,137	0	0	6,741,409
17	Office of the County Attorney	8,282,746	3,654,103	413,846	(466,522)	0	11,884,173
20	Department of Management and Budget	5,336,180	2,354,165	180,819	0	0	7,871,164
37	Office of the Financial and Program Auditor	381,702	168,396	32,166	0	0	582,264
41	Civil Service Commission	402,545	177,591	66,186	0	0	646,322
42	Office of Independent Police Auditor	295,523	130,376	32,675	0	0	458,574
57	Department of Tax Administration	21,903,049	9,662,979	6,031,493	0	0	37,597,521
70	Department of Information Technology	26,479,487	11,681,969	11,398,409	0	0	49,559,865
	Total Legislative-Executive Functions / Central Services	**$99,502,936**	**$43,897,760**	**$29,073,421**	**($1,746,904)**	**$0**	**$170,727,213**
Judicial Administration							
80	Circuit Court and Records	$10,436,835	$4,604,424	$2,245,826	$0	$0	$17,287,085
82	Office of the Commonwealth's Attorney	7,579,814	3,343,990	380,734	0	0	11,304,538
85	General District Court	3,688,843	1,627,409	915,059	0	0	6,231,311
91	Office of the Sheriff	16,601,880	7,324,260	4,031,229	0	0	27,957,369
	Total Judicial Administration	**$38,307,372**	**$16,900,083**	**$7,572,848**	**$0**	**$0**	**$62,780,303**
Public Safety							
04	Department of Cable and Consumer Services	$585,972	$258,514	$174,747	$0	$0	$1,019,233
31	Land Development Services	11,543,514	5,092,658	2,119,031	0	0	18,755,203
81	Juvenile and Domestic Relations District Court	22,445,909	9,902,473	3,229,284	0	0	35,577,666
90	Police Department	184,557,072	81,421,138	34,770,258	(697,406)	381,600	300,432,662
91	Office of the Sheriff	44,884,332	19,801,644	6,125,708	0	0	70,811,684
92	Fire and Rescue Department	186,499,447	82,278,056	31,269,000	0	0	300,046,503
93	Office of Emergency Management	1,678,308	740,420	509,829	0	0	2,928,557
96	Department of Animal Sheltering	2,057,015	907,494	692,914	0	0	3,657,423
97	Department of Code Compliance	4,250,445	1,875,171	541,380	0	0	6,666,996
	Total Public Safety	**$458,502,014**	**$202,277,568**	**$79,432,151**	**($697,406)**	**$381,600**	**$739,895,927**
Public Works							
08	Facilities Management Department	$14,681,899	$6,477,221	$53,180,752	($6,555,525)	$0	$67,784,347
25	Business Planning and Support	845,734	373,113	363,588	(200,000)	0	1,382,435
26	Office of Capital Facilities	15,800,576	6,970,748	9,642,814	(9,944,031)	0	22,470,107
87	Unclassified Administrative Expenses	0	0	3,953,694	(5,000)	0	3,948,694
	Total Public Works	**$31,328,209**	**$13,821,082**	**$67,140,848**	**($16,704,556)**	**$0**	**$95,585,583**

FY 2022 ADVERTISED DISTRIBUTION OF FRINGE BENEFITS
BY GENERAL FUND AGENCY

#	Agency	Personnel Services	Fringe Benefits	Operating Expenses	Recovered Costs	Capital Equipment	Total Cost
Health and Welfare							
67	Department of Family Services	$72,480,063	$31,976,066	$75,064,544	($534,749)	$0	$178,985,924
71	Health Department	51,947,471	22,917,692	20,155,991	0	0	95,021,154
77	Office of Strategy Management for Health and Human Services	3,057,107	1,348,705	312,660	0	0	4,718,472
79	Department of Neighborhood and Community Services	61,101,101	26,956,004	33,808,023	(9,115,586)	0	112,749,542
	Total Health and Welfare	**$188,585,742**	**$83,198,467**	**$129,341,218**	**($9,650,335)**	**$0**	**$391,475,092**
Parks and Libraries							
51	Fairfax County Park Authority	$25,856,476	$11,407,115	$5,357,428	($3,876,161)	$200,000	$38,944,858
52	Fairfax County Public Library	24,496,539	10,807,151	5,848,609	0	0	41,152,299
	Total Parks and Libraries	**$50,353,015**	**$22,214,266**	**$11,206,037**	**($3,876,161)**	**$200,000**	**$80,097,157**
Community Development							
16	Economic Development Authority	$4,053,391	$1,788,237	$4,788,092	$0	$0	$10,629,720
30	Department of Economic Initiatives	1,246,145	549,762	151,108	0	0	1,947,015
31	Land Development Services	12,167,268	5,367,840	3,287,504	(353,732)	0	20,468,880
35	Department of Planning and Development	12,862,772	5,674,676	736,496	0	0	19,273,944
38	Department of Housing and Community Development	7,611,809	3,358,106	17,941,841	(378,598)	0	28,533,158
39	Office of Human Rights and Equity Programs	1,739,936	767,608	119,995	0	0	2,627,539
40	Department of Transportation	10,343,497	4,563,246	468,337	(1,827,837)	0	13,547,243
	Total Community Development	**$50,024,818**	**$22,069,475**	**$27,493,373**	**($2,560,167)**	**$0**	**$97,027,499**
Non-Departmental							
87	Unclassified Administrative Expenses	$0	$0	$0	$0	$0	$0
89	Employee Benefits	0	0	1,337,850	0	0	1,337,850
	Total Non-Departmental	**$0**	**$0**	**$1,337,850**	**$0**	**$0**	**$1,337,850**
GENERAL FUND DIRECT EXPENDITURES		**$916,604,106**	**$404,378,701**	**$352,597,746**	**($35,235,529)**	**$581,600**	**$1,638,926,624**

FY 2022 REGULAR POSITIONS ALL FUNDS



TOTAL REGULAR POSITIONS = 13,417

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 2022

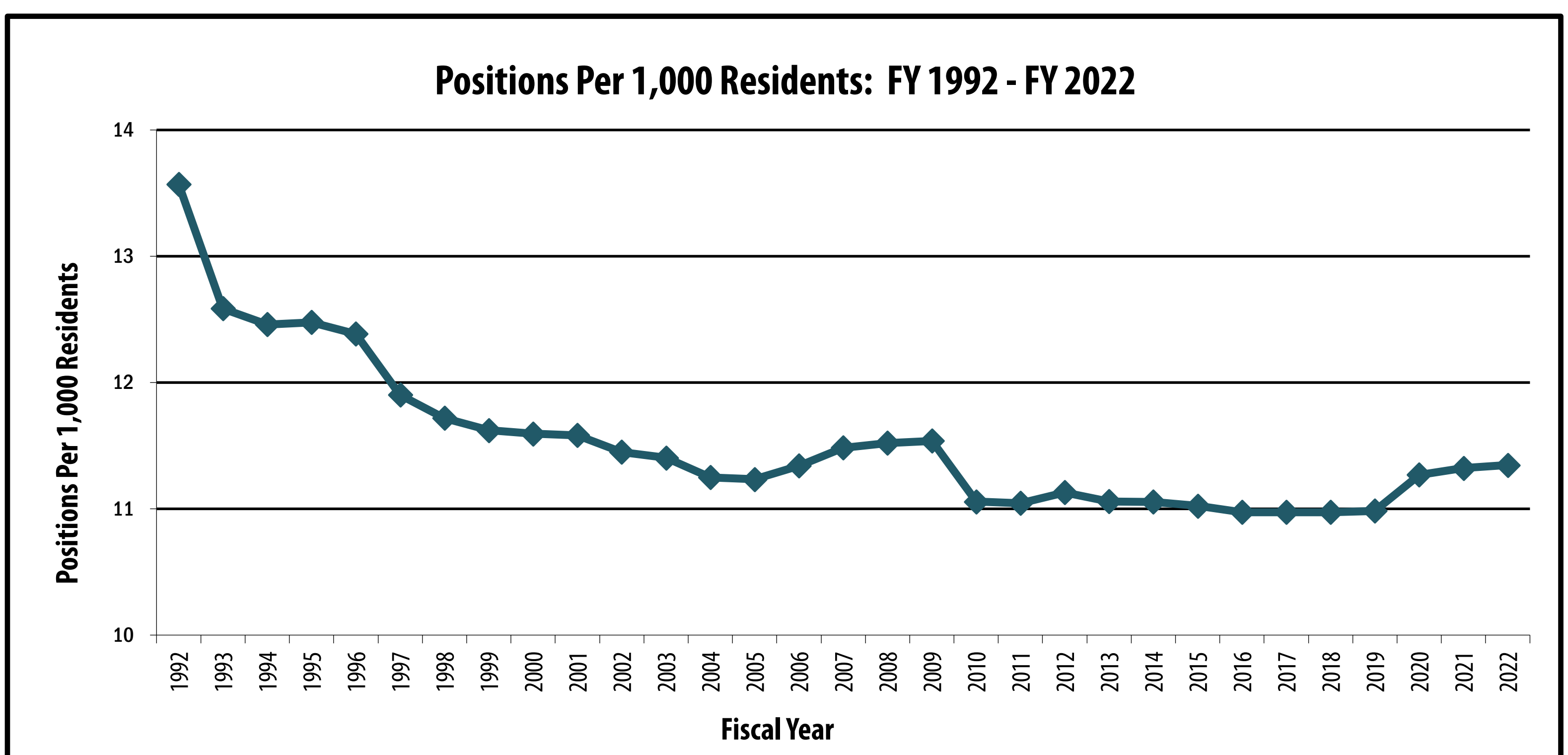
Authorized Positions - All Funds

Fiscal Years[1]	From	To	Abolished	New Facilities	Other Changes	Other Reviews	Total Change	Population[2]	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 Revised	13,179	13,308	0	0	20	109	129	1,175,439	11.32
FY 2021 to FY 2022 Advertised	13,308	13,417	0	35	74	0	109	1,182,620	11.35
Total	**11,164**	**13,417**	**(2,574)**	**1,264**	**1,254**	**2,309**	**2,253**		

In addition, a total of 168 project positions have been abolished since FY 1991, resulting in a total of 2,742 abolished positions. This results in a net increase of 2,085 positions through the FY 2022 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 2022, from 13.57 (including the 168 project positions) to 11.35, a 16.4 percent decrease.

( ) Denotes Abolished Positions
[1] Fiscal Year totals reflect actuals except for the current and budget year which reflect latest budgeted position counts.
[2] 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 2022, the following chart depicts the trend in merit regular positions per 1,000 residents:



Summary of Position Changes

FY 2022 Position Actions

Total Change: 109 Regular Merit Positions

Agency	Explanation	# of Positions
NEW POSITIONS		**109**
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
REDUCTIONS/REALIGNMENTS		**0**
Business Planning and Support	DPWES IT Reorganization	2
Stormwater Services	DPWES IT Reorganization	(2)
	TOTAL CHANGE:	**109**

Summary of Position Changes

FY 2021 Position Actions

Total Change: 129 Regular Merit Positions

Agency	Explanation	# of Positions
NEW POSITIONS		**20**
Elections	Elections Information Technology	1
Health	Public Health Nurses	7
Health	School Health Aides	3
Health	Epidemiology	1
Health	COVID-19 Pandemic	8
REDUCTIONS/REALIGNMENTS		**0**
Housing and Community Development	OPEH and HCD Consolidation	24
Prevent and End Homelessness	OPEH and HCD Consolidation	(24)
Neighborhood and Community Services	Creation of Early Childhood Birth to 5 Fund	(48)
Early Childhood	Creation of Early Childhood Birth to 5 Fund	48
OTHER CHANGES DURING FISCAL YEAR		**109**
County Executive	Realignment of Positions (FY 2020 Carryover)	1
County Executive	Climate Adaptation Plan (FY 2020 Carryover)	2
Facilities Mangement	Workload Requirements	2
Facilities Mangement	Realignment of Positions (FY 2020 Carryover)	(1)
Public Affairs	Workload Requirements	1
Capital Facilities	Realignment of Positions	1
Planning and Development	Realignment of Positions (FY 2020 Carryover)	(1)
Transportation	Realignment of Positions	1
Park Authority	Realignment of Positions (FY 2020 Carryover)	1
Family Services	Sexual Abuse Support (FY 2020 Carryover)	2
Family Services	Public Assistance (FY 2020 Carryover)	7
Information Technology	Workload Requirements	(7)
Information Technology	Body-Worn Cameras (FY 2020 Carryover)	4
Health Department	Workload Requirements	2
Health Department	Public Health Nurses (FY 2020 Carryover)	40
Health Department	Public Health Lab (FY 2020 Carryover)	9
Health Department	Public Health (FY 2021 Mid-Year)	13
Neighborhood and Community Services	Realignment of Positions	(1)
Neighborhood and Community Services	Coordinated Services Planning (FY 2020 Carryover)	11
Neighborhood and Community Services	Lee Community Center (FY 2020 Carryover)	2
Commonwealth's Attorney	Body-Worn Cameras (FY 2020 Carryover)	15
Police Department	Body-Worn Cameras (FY 2020 Carryover)	2
Fire and Rescue Department	Workload Requirements	2
Emergency Management	Emergency Response	2
Refuse Disposal	Realignment of Positions	(1)
	TOTAL CHANGE:	**129**

Summary of Position Changes

FY 2020 Position Actions

Total Change: 440 Regular Merit Positions

Agency	Explanation	# of Positions
NEW POSITIONS		**118**
County Executive	Creation of Office of Environmental Energy and Coordination	3
Capital Facilities	Noman M. Cole, Jr. Pollution Control Plant Safety	1
Capital Facilities	Capital Project Workload	5
Land Development Services	Permit Education and Outreach	1
Housing and Community Development	Affordable Housing	1
Family Services	New Bailey's Crossroads Homeless Shelter	1
Family Services	New Lewinsville Multi-Service Center	1
Family Services	Parenting Education Program	1
Family Services	Children's Services Act (CSA) Service Quality Monitoring	1
Family Services	Transfer of Grant Positions to the General Fund	19
Health	Rabies Program	1
Health	Epidemiology and Population Health	3
Health	New Bailey's Crossroads Homeless Shelter	1
Health	School Health Clinical Specialists	2
Neighborhood and Community Services	New Lewinsville Multi-Service Center	2
Neighborhood and Community Services	Early Childhood Mental Health Consultation System	1
Neighborhood and Community Services	Early Childhood Education	1
Neighborhood and Community Services	Office for Children Non-Merit Conversions	15
Circuit Court	Court Management System	2
Juvenile and Domestic Relations District Court	Diversion First	1
Office of the Commonwealth's Attorney	Diversion First	1
General District Court	Diversion First	1
Police	Diversion First	1
Police	South County Police Station	17
Police	Animal Services	2
Sheriff	Diversion First	1
Fire and Rescue	Diversion First	1
Community Services Board	Diversion First	6
Community Services Board	Support Coordination	5
McLean Community Center	Expanded Programming Following Facility Renovation	1
Integrated Pest Management Program	Disease Carrying Insects Program	2
E-911	E-911 Call Capacity	10
Stormwater Services	Stormwater Activities	3
Sewer Operation and Maintenance	Sewer Operations	4

Summary of Position Changes

FY 2020 Position Actions

Agency	Explanation	# of Positions
REDUCTIONS/REALIGNMENTS		**(6)**
Board of Supervisors	Creation of Department of Clerk Services	(7)
County Executive	Creation of Department of Clerk Services	(2)
County Executive	Creation of Office of Environmental Energy and Coordination	4
County Executive	Creation of Department of Economic Initiatives	(6)
County Executive	Realignment of Positions	(1)
County Executive	Creation of Department of Planning and Development	(14)
Clerk Services	Creation of Department of Clerk Services	14
Cable and Consumer Services	Creation of Office of Environmental Energy and Coordination	(1)
Facilities Management	Creation of Office of Environmental Energy and Coordination	(1)
Human Resources	Health and Human Services Realignment	1
Human Resources	Realignment of Positions	1
Capital Facilities	Creation of Department of Economic Initiatives	(1)
Land Development Services	Creation of Department of Economic Initiatives	(4)
Economic Initiatives	Creation of Department of Economic Initiatives	11
Planning and Development	Creation of Department of Planning and Development	14
Planning Commission	Creation of Department of Clerk Services	(7)
Family Services	Transfer of Office for Children	(712)
Strategy Mgmt for Health and Human Services	Health and Human Services Realignment	(2)
Neighborhood and Community Services	Transfer of Office for Children	712
Juvenile and Domestic Relations District Court	Staff Reorganizations and Efficiencies	(4)
Cable Communications	Creation of Office of Environmental Energy and Coordination	(2)
Community Services Board	Health and Human Services Realignment	1
OTHER CHANGES DURING FISCAL YEAR		**328**
County Executive	Workload Requirements	3
County Executive	Realignment of Positions (FY 2019 Carryover)	(1)
County Executive	Environmental Policy (FY 2019 Carryover)	1
Finance	Workload Requirements (FY 2019 Carryover)	1
Finance	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	3
Facilities Management	Realignment of Positions	(8)
Facilities Management	Surplus Management (FY 2019 Carryover)	(2)
Facilities Management	Environmental Policy (FY 2019 Carryover)	(1)
Facilities Management	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	2
Human Resources	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	6
Procurement and Material Management	Surplus Management (FY 2019 Carryover)	2
Procurement and Material Management	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	1
Elections	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	5
County Attorney	Reclassification of Non-Merit Positions to Merit (FY 2020 Third Quarter)	1
Management and Budget	Workload Requirements	3
Capital Facilities	Realignment of Positions	(1)
Capital Facilities	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	5
Land Development Services	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	11
Land Development Services	Workload Requirements (FY 2020 Third Quarter)	4
Planning and Development	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	3

Summary of Position Changes

FY 2020 Position Actions

Agency	Explanation	# of Positions
Housing and Community Development	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	2
Housing and Community Development	Workload Requirements	1
Transportation	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	2
Park Authority	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	20
Park Authority	Reclassification of Non-Merit Positions to Merit (FY 2020 Third Quarter)	16
Library	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	9
Library	Workload Requirements	1
Family Services	Adult and Aging Services (FY 2019 Carryover)	6
Family Services	Public Assistance - Increased Caseloads (FY 2019 Carryover)	7
Family Services	Transfer of CCAR Program (FY 2019 Carryover)	47
Family Services	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	27
Family Services	Reclassification of Non-Merit Positions to Merit (FY 2020 Third Quarter)	8
Information Technology	Body-Worn Cameras (FY 2019 Carryover)	2
Information Technology	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	8
Information Technology	Realignment of Positions	(1)
Health	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	37
Health	Emergency Preparedness and Response (FY 2020 Third Quarter)	5
Health	School Health Program (FY 2020 Third Quarter)	2
Prevent and End Homelessness	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	3
Neighborhood and Community Services	Transfer of CCAR Program (FY 2019 Carryover)	(47)
Neighborhood and Community Services	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	14
Neighborhood and Community Services	Reclassification of Non-Merit Positions to Merit (FY 2020 Third Quarter)	31
Circuit Court	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	14
Juvenile and Domestic Relations District Court	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	3
Commonwealth's Attorney	Body-Worn Cameras (FY 2019 Carryover)	8
General District Court	Workload Requirements	1
Police	Body-Worn Cameras (FY 2019 Carryover)	3
Police	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	5
Sheriff	Realignment of Positions	(1)
Fire and Rescue	Workload Requirements	1
Fire and Rescue	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	7
Animal Sheltering	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	2
Code Compliance	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	2
Community Services Board	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	24
Integrated Pest Management	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	1
E-911	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	1
Stormwater Services	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	12
Refuse Collection and Recycling	Realignment of Positions	(1)
I-95 Refuse Disposal	Workload Requirements	1
Technology Infrastructure Services	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	3
Sewer Operation and Maintenance	Workload Requirements	1
Retirement	Reclassification of Non-Merit Positions to Merit (FY 2019 Carryover)	3
	TOTAL CHANGE:	**440**

FY 2022 ADVERTISED POSITION SUMMARY
(GENERAL FUND, GENERAL FUND SUPPORTED AND OTHER FUNDS)

AGENCY/FUND	FY 2020 Actual Pos/FTE		FY 2021 Adopted Pos/FTE		FY 2021 Carryover Pos/FTE		FY 2021 Mid-Year Pos/FTE		FY 2021 Out of Cycle Pos/FTE		FY 2021 Revised Pos/FTE		FY 2022 Advertised Pos/FTE		Inc/(Dec) Pos/FTE	
GENERAL FUND AGENCIES																
Legislative-Executive Functions / Central Services																
01 Board of Supervisors	70	70.00	70	70.00	0	0.00	0	0.00	0	0	70	70.00	70	70.00	0	0.00
02 Office of the County Executive	44	44.00	44	44.00	3	3.00	0	0.00	0	0	47	47.00	47	47.00	0	0.00
03 Department of Clerk Services	14	14.00	14	14.00	0	0.00	0	0.00	0	0	14	14.00	14	14.00	0	0.00
06 Department of Finance	61	61.00	61	61.00	0	0.00	0	0.00	0	0	61	61.00	61	61.00	0	0.00
11 Department of Human Resources	85	85.00	85	85.00	0	0.00	0	0.00	0	0	85	85.00	90	90.00	5	5.00
12 Department of Procurement and Material Management	76	76.00	76	76.00	0	0.00	0	0.00	0	0	76	76.00	76	76.00	0	0.00
13 Office of Public Affairs	21	21.00	21	21.00	0	0.00	0	0.00	1	1	22	22.00	22	22.00	0	0.00
15 Office of Elections	35	35.00	36	36.00	0	0.00	0	0.00	0	0	36	36.00	38	38.00	2	2.00
17 Office of the County Attorney	65	65.00	65	65.00	0	0.00	0	0.00	0	0	65	65.00	66	66.00	1	1.00
20 Department of Management and Budget	57	57.00	57	57.00	0	0.00	0	0.00	0	0	57	57.00	57	57.00	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	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	4	4.00	4	4.00	0	0.00
42 Office of the Independent Police Auditor	3	3.00	3	3.00	0	0.00	0	0.00	0	0	3	3.00	3	3.00	0	0.00
57 Department of Tax Administration	296	296.00	296	296.00	0	0.00	0	0.00	0	0	296	296.00	297	297.00	1	1.00
70 Department of Information Technology	260	260.00	260	260.00	4	4.00	0	0.00	(7)	(7)	257	257.00	257	257.00	0	0.00
Total Legislative-Executive Functions/Central Services	**1,094**	**1,094.00**	**1,095**	**1,095.00**	**7**	**7.00**	**0**	**0.00**	**(6)**	**(6.00)**	**1,096**	**1,096.00**	**1,105**	**1,105.00**	**9**	**9.00**
Judicial Administration																
80 Circuit Court and Records	180	180.00	180	180.00	0	0.00	0	0.00	0	0	180	180.00	180	180.00	0	0.00
82 Office of the Commonwealth's Attorney	50	50.00	50	50.00	15	15.00	0	0.00	0	0	65	65.00	80	80.00	15	15.00
85 General District Court	35	35.00	35	35.00	0	0.00	0	0.00	0	0	35	35.00	38	38.00	3	3.00
91 Office of the Sheriff	163	162.50	163	162.50	0	0.00	0	0.00	3	3	166	165.50	166	165.50	0	0.00
Total Judicial Administration	**428**	**427.50**	**428**	**427.50**	**15**	**15.00**	**0**	**0.00**	**3**	**3.00**	**446**	**445.50**	**464**	**463.50**	**18**	**18.00**
Public Safety																
04 Department of Cable and Consumer Services	9	9.00	9	9.00	0	0.00	0	0.00	0	0	9	9.00	9	9.00	0	0.00
31 Land Development Services	106	106.00	106	106.00	0	0.00	0	0.00	(1)	(1)	105	105.00	105	105.00	0	0.00
81 Juvenile and Domestic Relations District Court	307	306.00	307	306.00	0	0.00	0	0.00	0	0	307	306.00	307	306.00	0	0.00
90 Police Department	1,821	1,821.00	1,821	1,821.00	2	2.00	0	0.00	0	0	1,823	1,823.00	1,839	1,839.00	16	16.00
91 Office of the Sheriff	438	437.50	438	437.50	0	0.00	0	0.00	(3)	(3)	435	434.50	441	440.50	6	6.00
92 Fire and Rescue Department	1,602	1,602.00	1,602	1,602.00	0	0.00	0	0.00	2	2	1,604	1,604.00	1,612	1,612.00	8	8.00
93 Office of Emergency Management	13	13.00	13	13.00	2	2.00	0	0.00	0	0	15	15.00	16	16.00	1	1.00
96 Department of Animal Sheltering	34	34.00	34	34.00	0	0.00	0	0.00	0	0	34	34.00	34	34.00	0	0.00
97 Department of Code Compliance	48	48.00	48	48.00	0	0.00	0	0.00	0	0	48	48.00	48	48.00	0	0.00
Total Public Safety	**4,378**	**4,376.50**	**4,378**	**4,376.50**	**4**	**4.00**	**0**	**0.00**	**(2)**	**(2.00)**	**4,380**	**4,378.50**	**4,411**	**4,409.50**	**31**	**31.00**
Public Works																
08 Facilities Management Department	206	206.00	206	206.00	(1)	(1.00)	0	0.00	2	2	207	207.00	208	208.00	1	1.00
25 Business Planning and Support	38	38.00	38	38.00	0	0.00	0	0.00	0	0	38	38.00	40	40.00	2	2.00
26 Office of Capital Facilities	177	177.00	177	177.00	0	0.00	0	0.00	1	1	178	178.00	191	191.00	13	13.00
Total Public Works	**421**	**421.00**	**421**	**421.00**	**(1)**	**(1.00)**	**0**	**0.00**	**3**	**3.00**	**423**	**423.00**	**439**	**439.00**	**16**	**16.00**
Health and Welfare																
67 Department of Family Services	1,054	1,051.75	1,054	1,051.75	9	9.00	0	0.00	0	0	1,063	1,060.75	1,063	1,060.75	0	0.00
71 Health Department	719	647.59	738	665.72	49	49.00	13	13.00	2	2	802	729.72	807	734.47	5	4.75
73 Office to Prevent and End Homelessness	24	24.00	0	0.00	0	0.00	0	0.00	0	0	0	0.00	0	0.00	0	0.00
77 Office of Strategy Management for Health and Human Services	28	28.00	28	28.00	0	0.00	0	0.00	0	0	28	28.00	28	28.00	0	0.00
79 Department of Neighborhood and Community Services	954	918.61	906	870.61	13	13.00	0	0.00	(1)	(1)	918	882.80	927	891.30	9	8.50
Total Health and Welfare	**2,779**	**2,669.95**	**2,726**	**2,616.08**	**71**	**71.00**	**13**	**13.00**	**1**	**1.19**	**2,811**	**2,701.27**	**2,825**	**2,714.52**	**14**	**13.25**
Parks and Libraries																
51 Fairfax County Park Authority	367	366.75	367	366.75	1	1.00	0	0.00	0	0	368	367.75	368	367.75	0	0.00
52 Fairfax County Public Library	389	368.50	389	368.50	0	0.00	0	0.00	0	0	389	368.50	389	368.50	0	0.00
Total Parks and Libraries	**756**	**735.25**	**756**	**735.25**	**1**	**1.00**	**0**	**0.00**	**0**	**0.00**	**757**	**736.25**	**757**	**736.25**	**0**	**0.00**
Community Development																
16 Economic Development Authority	36	36.00	36	36.00	0	0.00	0	0.00	0	0	36	36.00	36	36.00	0	0.00
30 Department of Economic Initiatives	11	11.00	11	11.00	0	0.00	0	0.00	0	0	11	11.00	12	12.00	1	1.00
31 Land Development Services	192	192.00	192	192.00	0	0.00	0	0.00	1	1	193	193.00	193	193.00	0	0.00
35 Department of Planning and Development	155	155.00	155	155.00	(1)	(1.00)	0	0.00	0	0	154	154.00	154	154.00	0	0.00
38 Department of Housing and Community Development	52	52.00	76	76.00	0	0.00	0	0.00	0	0	76	76.00	78	78.00	2	2.00
39 Office of Human Rights and Equity Programs	18	18.00	18	18.00	0	0.00	0	0.00	0	0	18	18.00	18	18.00	0	0.00
40 Department of Transportation	124	124.00	124	124.00	0	0.00	0	0.00	1	1	125	125.00	125	125.00	0	0.00
Total Community Development	**588**	**588.00**	**612**	**612.00**	**(1)**	**(1.00)**	**0**	**0.00**	**2**	**2.00**	**613**	**613.00**	**616**	**616.00**	**3**	**3.00**
TOTAL GENERAL FUND	**10,444**	**10,312.20**	**10,416**	**10,283.33**	**96**	**96.00**	**13**	**13.00**	**1**	**1.19**	**10,526**	**10,393.52**	**10,617**	**10,483.77**	**91**	**90.25**

FY 2022 ADVERTISED POSITION SUMMARY
(GENERAL FUND, GENERAL FUND SUPPORTED AND OTHER FUNDS)

AGENCY/FUND	FY 2020		FY 2021										FY 2022			
	Actual Pos/FTE		Adopted Pos/FTE		Carryover Pos/FTE		Mid-Year Pos/FTE		Out of Cycle Pos/FTE		Revised Pos/FTE		Advertised Pos/FTE		Inc/(Dec) Pos/FTE	
GENERAL FUND SUPPORTED FUNDS																
40040 Fairfax-Falls Church Community Services Board	1,060	1,056.00	1,060	1,056.00	0	0.00	0	0.00	0	0	1,060	1,056.00	1,075	1,071.00	15	15.00
40045 Early Childhood Birth to 5	0	0.00	48	48.00	0	0.00	0	0.00	0	0	48	48.00	48	48.00	0	0.00
40330 Elderly Housing Programs	9	9.00	9	9.00	0	0.00	0	0.00	0	0	9	9.00	9	9.00	0	0.00
60000 County Insurance	14	14.00	14	14.00	0	0.00	0	0.00	0	0	14	14.00	14	14.00	0	0.00
60010 Department of Vehicle Services	264	264.00	264	264.00	0	0.00	0	0.00	0	0	264	264.00	264	264.00	0	0.00
60020 Document Services	27	27.00	27	27.00	0	0.00	0	0.00	0	0	27	27.00	27	27.00	0	0.00
60030 Technology Infrastructure Services	70	70.00	70	70.00	0	0.00	0	0.00	0	0	70	70.00	70	70.00	0	0.00
Total General Fund Supported Funds	**1,444**	**1,440.00**	**1,492**	**1,488.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**1,492**	**1,488.00**	**1,507**	**1,503.00**	**15**	**15.00**
OTHER FUNDS																
40010 County and Regional Transportation Projects	56	56.00	56	56.00	0	0.00	0	0.00	0	0	56	56.00	56	56.00	0	0.00
40030 Cable Communications	53	53.00	53	53.00	0	0.00	0	0.00	0	0	53	53.00	53	53.00	0	0.00
40050 Reston Community Center	50	50.00	50	50.00	0	0.00	0	0.00	0	0	50	50.00	50	50.00	0	0.00
40060 McLean Community Center	32	29.20	32	29.20	0	0.00	0	0.00	0	0	32	29.20	32	29.20	0	0.00
40080 Integrated Pest Management	14	14.00	14	14.00	0	0.00	0	0.00	0	0	14	14.00	14	14.00	0	0.00
40090 E-911	216	216.00	216	216.00	0	0.00	0	0.00	0	0	216	216.00	221	221.00	5	5.00
40100 Stormwater Services	202	202.00	202	202.00	0	0.00	0	0.00	0	0	202	202.00	200	200.00	(2)	(2.00)
40140 Refuse Collection and Recycling Operations	112	112.00	112	112.00	0	0.00	0	0.00	0	0	112	112.00	112	112.00	0	0.00
40150 Refuse Disposal	155	155.00	155	155.00	0	0.00	0	0.00	(1)	(1)	154	154.00	154	154.00	0	0.00
40170 I-95 Refuse Disposal	42	42.00	42	42.00	0	0.00	0	0.00	0	0	42	42.00	42	42.00	0	0.00
69010 Sewer Operation and Maintenance	329	329.00	329	329.00	0	0.00	0	0.00	0	0	329	329.00	329	329.00	0	0.00
73000 Employees' Retirement Trust	29	29.00	29	29.00	0	0.00	0	0.00	0	0	29	29.00	29	29.00	0	0.00
73030 OPEB Trust	1	1.00	1	1.00	0	0.00	0	0.00	0	0	1	1.00	1	1.00	0	0.00
Total Other Funds	**1,291**	**1,288.20**	**1,291**	**1,288.20**	**0**	**0.00**	**0**	**0.00**	**(1)**	**(1.00)**	**1,290**	**1,287.20**	**1,293**	**1,290.20**	**3**	**3.00**
TOTAL ALL FUNDS	**13,179**	**13,040.40**	**13,199**	**13,059.53**	**96**	**96.00**	**13**	**13.00**	**0**	**0.19**	**13,308**	**13,168.72**	**13,417**	**13,276.97**	**109**	**108.25**

FY 2022 ADVERTISED POSITION SUMMARY
(STATE AND GRANT POSITIONS)

FUND/AGENCY	FY 2020		FY 2021										FY 2022			
	Actual Pos/FTE		*Adopted Pos/FTE*		*Carryover Pos/FTE*		*Mid-Year Pos/FTE*		*Out of Cycle Pos/FTE*		*Revised Pos/FTE*		*Advertised Pos/FTE*		*Inc/(Dec) Pos/FTE*	
STATE POSITIONS																
Fund 10001, General Fund																
Circuit Court and Records	15	15.00	15	15.00	0	0.00	0	0.00	0	0.00	15	15.00	15	15.00	0	0.00
Juvenile and Domestic Relations District Court	42	42.00	42	42.00	0	0.00	0	0.00	0	0.00	42	42.00	42	42.00	0	0.00
General District Court	117	114.10	117	114.10	0	0.00	0	0.00	(1)	(0.60)	116	113.50	116	113.50	0	0.00
Office of the Sheriff	27	27.00	27	27.00	0	0.00	0	0.00	0	0.00	27	27.00	27	27.00	0	0.00
Total General Fund	**201**	**198.10**	**201**	**198.10**	**0**	**0.00**	**0**	**0.00**	**(1)**	**(0.60)**	**200**	**197.50**	**200**	**197.50**	**0**	**0.00**
GRANT POSITIONS																
Fund 50000, Federal/State Grant																
Office of Human Rights and Equity Programs	3	2.50	3	3.00	0	0.00	0	0.00	(1)	(1.00)	3	2.50	2	1.50	(1)	(1.00)
Department of Transporation	7	6.50	7	6.50	0	0.00	0	0.00	0	0.00	7	6.50	7	6.50	0	0.00
Department of Family Services	67	66.40	66	64.00	0	0.00	0	0.00	(2)	(2.00)	67	66.40	65	64.40	(2)	(2.00)
Health Department	64	64.00	64	64.00	0	0.00	0	0.00	0	0.00	64	64.00	64	64.00	0	0.00
Fairfax-Falls Church Community Services Board	64	60.80	59	57.30	0	0.00	0	0.00	0	0.00	64	60.80	64	60.80	0	0.00
Office of Strategy Management for Health and Human Services	1	1.00	0	0.00	0	0.00	0	0.00	(1)	(1.00)	1	1.00	0	0.00	(1)	(1.00)
Department of Neighborhood and Community Services	123	116.20	122	115.20	0	0.00	0	0.00	0	0.00	128	121.20	128	121.20	0	0.00
Juvenile and Domestic Relations District Court	1	0.50	1	0.50	0	0.00	0	0.00	0	0.00	1	0.50	1	0.50	0	0.00
General District Court	8	8.00	8	8.00	0	0.00	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	0	0.00	10	10.00	10	10.00	0	0.00
Office of the Sheriff	1	1.00	0	0.00	0	0.00	0	0.00	(1)	(1.00)	1	1.00	0	0.00	(1)	(1.00)
Fire and Rescue Department	19	18.50	19	18.50	0	0.00	0	0.00	0	0.00	19	18.50	19	18.50	0	0.00
Emergency Management	7	7.00	6	6.00	0	0.00	0	0.00	(3)	(3.00)	7	7.00	4	4.00	(3)	(3.00)
Total Federal/State Grant Fund	**375**	**362.40**	**365**	**353.00**	**0**	**0.00**	**0**	**0.00**	**(8)**	**(8.00)**	**380**	**367.40**	**372**	**359.40**	**(8)**	**(8.00)**
Fund 50800, Community Development Block Grant																
Department of Housing and Community Development	14	14.00	14	14.00	0	0.00	0	0.00	0	0.00	14	14.00	14	14.00	0	0.00
Total Community Development Block Grant	**14**	**14.00**	**14**	**14.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**14**	**14.00**	**14**	**14.00**	**0**	**0.00**
Fund 50810, HOME Investment Partnerships Program																
Department of Housing and Community Development	2	2.00	2	2.00	0	0.00	0	0.00	0	0.00	2	2.00	2	2.00	0	0.00
Total HOME Investment Partnerships Program	**2**	**2.00**	**2**	**2.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**2**	**2.00**	**2**	**2.00**	**0**	**0.00**

Glossary and Acronyms

COUNTY OF FAIRFAX
FARE FAC
1742
VIRGINIA

FY 2022

Advertised Budget Plan

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, with the exception of 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.

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 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.

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.

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.

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 (CAFR). 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.

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 (G.O. 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 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.

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.

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.

Classification: The grouping of positions in regards 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.

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.

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 is effective on May 1, 2021.

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 received integrated coordinated care to improve health outcomes.

Community Health Care Network (CHCN): This network is a partnership of health professionals, physicians, hospitals, and local government. CHCN was formed to provide primary health services for low income, uninsured residents of Fairfax County and the cities of Fairfax and Falls Church, who cannot afford primary medical care services for themselves and their families. The Fairfax County Health Department operates three health centers located in Falls Church, Alexandria, and Reston. These centers have been established to provide the kind of medical care offered in a family doctor's office. When needed, medical specialists, ancillary services, and other referrals will be made, as available.

Comprehensive Annual Financial Report (CAFR): This official annual report, prepared by the Department of Finance, presents the status of the County's finances in a standardized format. The CAFR 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 CAFR contains the annual audited results of the County's financial position and activity.

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.

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 takes action 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 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 federal funding allocated to Fairfax County made available through supplemental Community Development Block Grant funding and Emergency Solutions Grant funding to help prevent, prepare for, and respond to the impacts of the global Coronavirus Disease 2019 (COVID-19) pandemic. The CARES Act was signed into law on March 27, 2020.

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 and ends on December 31, 2021.

Cost Center: Expenditure categories within a program area that relate 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 four cost centers: Administration of County Policy, Office of Equity Programs, Office of Internal Audit, and Office of Partnerships.

Costs of Issuance: The expenses associated with the sale of a new issue of municipal securities, including such items as printing, legal and rating agency fees, and others.

Countywide Strategic Plan: In late 2018, the County embarked on a new countywide strategic planning effort. The Countywide Strategic Plan is intended to be a living document which will establish a framework for decision-making for many years, and is intended to integrate existing departmental and issue-specific plans, so all efforts are aligned, coordinated, and focused on the future. The Countywide Strategic Plan is closely coordinated with other related efforts, including the Economic Recovery Framework, the Fairfax County Public Schools Strategic Plan, and the One Fairfax Policy to promote racial and social equity. A draft Strategic Plan was originally presented to the Board of Supervisors on February 25, 2020, along with the FY 2021 Advertised Budget Plan. Due to the onset of COVID-19, the plan was deferred for one year in order to make necessary revisions related to the pandemic, and was reintroduced to the Board of Supervisors on February 23, 2021. Once the Countywide Strategic Plan is adopted by the Board of Supervisors, it will serve as a decision-making tool and inform the annual budget process, beginning in FY 2023.

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 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 address the challenge of West Nile Virus control by several agencies including the Health Department, the Park Authority, the Department of Public Works and Environmental Services, the Office of Public Affairs, and others.

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 of time. 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: 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 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 chiefs and 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.

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.

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.

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.

ENSNI: Estimate, No Scope, No Inflation. 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.

Enterprise Funds: Funds, 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.

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.

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.

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).

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 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.

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.

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.

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 months beginning July 1 and ending the following June 30. (The Commonwealth of Virginia's fiscal year begins on July 1. The federal government's fiscal year begins October 1).

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.

FLSA: The 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.

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.

FOCUS (Fairfax County Unified System): 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.

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.

GASB: This refers to the Governmental Accounting Standards Board which is currently 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.

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 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 contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

HIPAA: The Health Insurance Portability and Accountability Act of 1996 (HIPAA) was 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.

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.

Homeless: The U.S. Department of Housing and Urban Development 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.

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.

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.

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 Indicators: Key County Indicators are high-level, countywide measures, organized by vision element, that help assess if Fairfax County government is meeting the needs of citizens and positively impacting the community as a whole.

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.

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.

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.

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 a number of different ways. A "Market Index" has been developed that 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 Corp (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, 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, with the exception of 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 mandate. 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 with regard to 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 $5,000 dollars. Equipment with a value greater than $5,000 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 and 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 purpose of 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-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").

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*.

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.

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.

Real Property: Real estate, including land and improvements (buildings, fences, pavements, etc.) classified for purposes of assessment.

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.

Staffing for Adequate Fire and Emergency Response (SAFER) Grants: These grants were created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase or maintain the number of trained, "front line" firefighters available in their communities. The goal of SAFER is to enhance the local fire departments' abilities to comply with staffing, response and operational standards established by the National Fire Protection Association (NFPA).

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.

System of Care: System of Care is an integrated continuum of services and supports for children, youth and families provided by Fairfax County human services departments, public schools, County-funded providers and community-based advocacy and service organizations. It includes behavioral health services for youth and services covered under the Children's Services Act (CSA).

Taxable Value: The assessed value less homestead and other exemptions, if applicable.

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.

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: 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: 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 in order to more accurately represent financial activity. 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.

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 in order to be considered eligible. Fairfax County's Office of Emergency Management (OEM) utilizes UASI funds for multiple purposes, such as sustaining operational readiness, training County personnel, and preparing its residents.

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 in order 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.

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 are able to 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.

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.

Work Performed for Others (WPFO): Expenditure credits for services provided on behalf of a different County agency.

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

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

ARRA: American Reinvestment and Recovery Act

ASSB: Advisory Social Services Board

BAC: Board, Authority, Commission or Committee

BWC: Body-Worn Camera

CAD: Computer Aided Dispatch

CARES: Coronavirus Aid, Relief, & Economic Security

CCFAC: Consolidated Community Funding Advisory Committee

CJAB: Criminal Justice Advisory Board

CERF: Computer Equipment Replacement Fund

CERT: Community Emergency Response Team

CHINS: Child In Need of Supervision or Services

COG: Metropolitan Washington Council of Governments

COVID-19: Coronavirus Disease 2019

CPAN: Courts Public Access Network

CRA: Clinic Room Aide

CRF: Coronavirus Relief Fund

CRIS: Community Resident Information Services (kiosks used by Fairfax County)

CSU: Court Service Unit (Juvenile and Domestic Relations District Court)

CTB: Commonwealth Transportation Board

EAP: Employee Assistance Program

EMPG: Emergency Management Performance Grant

EMS: Emergency Medical Service

ENSNI: Estimate, No Scope, No Inflation

EOC: Emergency Operations Center

ERS: Fairfax County Employees' Retirement System

ESOL: English as a Second Language

FCEDA: Fairfax County Economic Development Authority

FCPA: Fairfax County Park Authority

FCPL: Fairfax County Public Library

FCPS: Fairfax County Public Schools

FCRHA: Fairfax County Redevelopment and Housing Authority

FFCRA: Families First Coronavirus Response Act

GAAP: Generally Accepted Accounting Principles

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

HIPAA: Health Insurance Portability and Accountability Act

HMO: Health Maintenance Organization

ICMA: International City/County Management Association **ADA:** Americans with Disabilities Act

iNet: Institutional Network

LAN: Local Area Network

MPSTOC: McConnell Public Safety and Transportation Operations Center

MWCOG: Metropolitan Washington Council of Governments

MRA: Market Rate Adjustment

NACo: National Association of Counties

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

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

SAC: Selection Advisory Committee

SACC: School-Age Child Care

SBE: Small Business Enterprise

SCBA: Self-Contained Breathing Apparatus

SCC: State Corporation Commission

SWRRC: Solid Waste Reduction and Recycling Centers

URS: Fairfax County Uniformed Retirement System

VACo: Virginia Association of Counties

VFOIA: Virginia Freedom of Information Act

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

YTD: Year-to-Date