

April 27, 2021

FY 2022 BUDGET MARKUP PROCESS and
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Approval of the *FY 2021 Third Quarter Review*

The *FY 2021 Third Quarter Review*, as advertised, included over \$23 million in agency reductions and savings, a net reduction in revenues and funding only for critical spending requirements. The advertised package included a net balance available to the Board of Supervisors of over \$13 million. Additionally, the County Executive outlined additional recommendations in his memo dated April 19, 2021, which included a recommendation to increase revenue projections for BPOL (Business, Professional and Occupational Licenses) by almost \$10 million, as information regarding this revenue category was not available when the original Third Quarter recommendation was developed. With this adjustment, the balance available to the Board is \$23.21 million.

Consistent with the Board's direction, staff included a recommendation for a one-time bonus for County employees and the associated funding in the proposed Third Quarter package. With no funding included for employee pay as part of the current year's baseline budget, it is imperative that the Board take action to reward the tremendous dedication and resolve demonstrated by our employees over this past year. Therefore, this package is amended to provide funding to initiate a \$1,000 one-time bonus for merit employees and a \$500 bonus for non-merit employees, which will be implemented next month following staff recommendations as outlined in the *FY 2021 Third Quarter Review* and per the presentation at the April 6, 2021 Budget Committee meeting.

This package is also amended to provide resources for consideration items presented by various Board members, including funding for consultant support to facilitate the Lorton Visioning Study, Fairfax Center Area Study, and South County site-specific plan amendments, as well as support for priority environmental initiatives, including the establishment of a Green Bank and the County's Zero-Waste initiative. In addition, funding is included to increase the Athletic Services Scholarship Fund from \$150,000 to \$300,000 to increase the number of scholarships available to at-risk youth as the number of applicants is expected to rise as a result of the pandemic.

Additionally, this package provides additional support for Celebrate Fairfax, Inc. The February 17, 2021 memo prepared collaboratively by County staff and CFI included a three-phase, multi-year plan for CFI to Recover, Rebuild, and Relaunch from the disruptions caused by the pandemic. As outlined in the memo, \$135,000 would support the Recover phase of the plan, allowing CFI to complete refunds from the cancelled 2020 events and continue operating while gradually transitioning to the Rebuild phase. As part of the budget guidance which will be discussed later in this package, additional direction will be provided regarding support for the subsequent Rebuild and Relaunch phases and consideration as part of future budget processes.

With these adjustments, the net *FY 2021 Third Quarter Review* balance is \$9.07 million. In order to continue to provide the County flexibility to respond to the COVID-19 pandemic, it is recommended that this balance be placed in the County's General Fund Pandemic Reserve. This funding will bring the reserve total to \$17.72 million in one-time funds.

FY 2021 Third Quarter Board Adjustments	
	FY 2021
FY 2021 Third Quarter (Advertised) Balance	\$13,750,484
<i>County Executive's memorandum of April 19, 2021</i>	
FY 2021 BPOL Revenues	\$9,461,855
Net Balance	\$23,212,339
<i>Board Adjustments</i>	
One-Time Bonus to County Employees (\$1,000 merit/\$500 non-merit)	(\$12,660,000)
Consultant support to facilitate Lorton Visioning Study, Fairfax Center Area Study, and South County site-specific plan amendments	(\$800,000)
Green Bank Initiative	(\$300,000)
Athletic Scholarships	(\$150,000)
Support for Celebrate Fairfax	(\$135,000)
Zero-Waste Initiative	(\$100,000)
Subtotal:	(\$14,145,000)
Net Balance	\$9,067,339
Appropriate balance to General Fund Pandemic Reserve	(\$9,067,339)
Net Balance	\$0

Therefore, I move approval of the *FY 2021 Third Quarter Review* including:

- approval of Supplemental Appropriation Resolution AS 21190 and Amendment to the Fiscal Planning Resolution AS 21901, which include the revenue, expenditure and transfer adjustments, grant awards and adjustments, and associated reserve adjustments contained in the County and School's Third Quarter Review dated March 23, 2021;
- the adjustments listed outlined in the County Executive's memorandum dated April 19, 2021;
- and the Board adjustments listed above, resulting in a net balance of \$0.

FY 2022 Budget Mark-Up

I will next outline and move approval of the budget proposal:

Add-On Adjustments

This package begins with a balance of \$9.99 million available after the adjustments included in the County Executive's Add-On package of April 19, 2021. This balance is attributable to updated revenue projections, consistent with adjustments included as part of the *FY 2021 Third Quarter Review* and reflecting updated information regarding BPOL Taxes.

Add-On Adjustments	
	FY 2022
FY 2022 Advertised Balance	\$0
Net Revenue Adjustments	\$18,898,257
General Fund Transfer to E-911 Fund (to offset declining Communication Sales and Use Tax revenue)	(\$6,109,799)
Land Development Services expenditure adjustment (Net zero impact - completely offset by revenue included in \$18.9 million above)	(\$2,796,273)
Appropriation of state revenue for the Army Museum in Contributory Fund	\$0
Subtotal:	\$9,992,185
Balance as of Add-On	\$9,992,185

Adjustments Recommended by Board

The FY 2022 Advertised Budget Plan attempted to address a myriad of County priorities with only a modest increase in revenue projected. With additional resources required to staff the planned opening of new facilities, support necessary to continue initiatives such as the Diversion First program and Opioid Task Force, and baseline funding needed to support the Body Worn Camera program and pandemic response efforts, the proposed budget included a number of adjustments which will allow the County to move forward on a number of community priorities.

However, with the limited resources available, the County Executive did not propose pay increases as part of the FY 2022 proposal, which marked the second straight year without base pay adjustments. As County employees have continued to admirably serve the community through a difficult year, the proposed budget was disappointing. Across the region, the pandemic has impacted the budgets of various jurisdictions differently. Compared to Fairfax, many of our neighboring jurisdictions benefited more from increases in residential real estate and suffered less from the drop in commercial real estate. As a result, our employees have seen surrounding jurisdictions propose pay adjustments for the upcoming budget year.

With the funding identified as part of the County Executive's April 19 Add-On memo, an amount of \$9.99 million is available to address pay in FY 2022. However, this funding is not sufficient to provide a significant pay adjustment for both County and School employees. Thus, the \$20 million Economic Recovery Reserve as recommended by the County Executive will be redirected to employee pay. As this reserve was composed of recurring resources, the redirection of this reserve does not exacerbate budgetary challenges in FY 2023. With this reserve, funding just shy of \$30 million is available to be utilized for employee pay in FY 2022.

The Board remains committed to both acknowledging the hard work of our employees and maintaining competitive salaries relative to the market. Thus, in addition to the one-time bonus approved as part of the Board’s mark-up of the FY 2021 Third Quarter package, the FY 2022 budget is amended to include a 1 percent pay adjustment for County employees. In addition, as part of the budget guidance included later in this package, the Board will be directing the County Executive to prioritize funding the County’s full compensation program as part of the FY 2023 budget.

Similarly, the FY 2022 proposed budget did not include the adjustments to state salary supplements that were originally recommended as part of the FY 2021 budget but were eliminated as a result of the pandemic’s impact on the budget. In order to ensure that these state employees – who serve the Fairfax County community every day – are appropriately compensated, funding is included to extend 15 percent salary supplements to support staff in the Office of the Public Defender (OPD) and to implement 15 percent supplements for state Probation and Parole Officers. This action will provide consistency and equity across all County-provided salary supplements for state employees.

To support compensation adjustments for Fairfax County Public School employees, the School Operating Fund transfer is increased by \$15.21 million. This represents just over 50 percent of the additional resources available for employee pay as part of this package and will result in a total increase of \$29.34 million to the School Operating Fund for FY 2022. In addition to the increased County support, it is also anticipated that FCPS will benefit from a net \$4.9 million in increased revenues from the state based primarily on additional sales tax revenue.

As the pandemic has disproportionately impacted those that are most vulnerable in our community, the Board supports the County Executive’s recommendation to decrease the Real Estate Tax rate by one penny to \$1.14 per \$100 of assessed value. The Board will also continue to maximize federal stimulus funds to assist those who have been negatively impacted by the pandemic, through support to the County’s nonprofit partners and direct assistance to residents for housing, utilities, and food.

Funding Adjustments Recommended by Board	
	FY 2022
Balance as of Add-On	\$9,992,185
1.0% Pay Increase for County Employees (scale and pay adjustment)	(\$14,290,000)
Expand 15% salary supplements to support staff in the Office of the Public Defender	(\$72,887)
Provide 15% salary supplements to state Probation and Parole Officers	(\$419,953)
Increase transfer to the FCPS School Operating Fund to support compensation increases	(\$15,209,345)
Utilize \$20 million Economic Recovery Reserve	\$20,000,000
Subtotal:	(\$9,992,185)
Final Remaining Balance/(Shortfall)	\$0

As a result of these changes, we have a balanced FY 2022 budget.

In addition to the reduction in the Real Estate Tax rate from \$1.15 to \$1.14 per \$100 of assessed value, one other rate decrease is included in this budget:

- A reduction in the Refuse Disposal fee from \$68 to \$66 per ton.

Most taxes and fees in the FY 2022 budget remain unchanged, including:

- Maintaining the Leaf Collection rate at \$0.012 per \$100 of assessed value.
- Maintaining the Stormwater Services district tax rate at \$0.0325 per \$100 of assessed value.
- Maintaining the Phase I Dulles Rail Transportation Improvement District tax rate at \$0.09 per \$100 of assessed value
- Maintaining the Phase II Dulles Rail Transportation Improvement District tax rate at \$0.20 per \$100 of assessed value
- Maintaining the Route 28 Highway Transportation Improvement District tax rate at \$0.17 per \$100 of assessed value
- Maintaining the Reston Service District tax rate at \$0.021 per \$100 of assessed value.
- Maintaining the Tysons Service District tax rate at \$0.05 per \$100 of assessed value

However, this budget does contain some required increases in Refuse and Sewer charges, including:

- An increase in the Refuse Collection fee from \$370 to \$400 per household. It should be noted that this rate was reduced last year from \$385 per household based on the inability to provide yard waste collection during the pandemic.
- An increase in Sewer Service Charges from \$7.28 to \$7.72 per 1,000 gallons
- An increase in the Sewer Service Base Charge from \$32.91 to \$36.54 per quarter
- An increase in the Sewer Availability Charge from \$8,340 to \$8,507

Therefore, having provided public notice and conducted a public hearing as required by Virginia law, **I move approval of the FY 2022 Budget as Advertised, with the changes as outlined above**, and required Managed Reserve adjustments. The tax and fee adjustments become effective on and after July 1, 2021, unless otherwise noted. **These actions result in a balanced budget for FY 2022.**

Budget Guidance for FY 2022 and FY 2023

April 27, 2021

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held electronically (due the State of Emergency caused by the COVID-19 pandemic) on Tuesday, April 27, 2021, the Board approved the following Budget Guidance for FY 2022 and FY 2023:

Fairfax County Public Schools (FCPS)

This past year has seen tremendous collaboration between the County and Fairfax County Public Schools as both organizations have strived to help residents, parents, and students progress through the myriad of challenges brought about by the COVID-19 pandemic. Whether through sharing resources, such as the County's allocation from its Coronavirus Relief Funds to FCPS, or program partnerships, such as the Supporting Return to Schools program, the Board of Supervisors and School Board have worked together to achieve success. As we move towards a post-pandemic reality, we will need to continue to work together to achieve the economic recovery which will best serve our community.

The pressures on our FY 2023 budget will be significant on both sides. Therefore, the County Executive is encouraged to build his FY 2023 proposal assuming equal growth of County disbursements and School transfers, as has been done in recent years. Decisions for the FY 2023 budget will be considered based, in part, by continued joint discussions, including the Joint Capital Improvement Program (CIP) committee as well as the Joint Environmental Task Force (JET). These types of opportunities allow for a collaborative and constructive budget process and will help inform our discussions in the Fall when County and Schools staff present their initial FY 2023 fiscal forecasts.

One particular area of collaboration for FY 2022 and FY 2023 will be in the School Health program. As part of this past year's General Assembly session, a bill was signed which mandates that FCPS shall provide at least three specialized support positions per 1,000 students, with these positions including school social workers, school psychologists, school nurses, licensed behavior analysts, licensed assistant behavior analysts, and other licensed health and behavioral positions. The County's School Health model utilizes Public Health nurses, who are counted for in the calculation as specialized support positions, as well as School Health Aides, who are not included in the calculation. Although the School Health program staff provide services within FCPS settings, the Public Health Nurses and School Health Aides who make up a majority of the staffing are budgeted for and managed by the County's Health Department. Thus, it is necessary for the County and Schools to work together to develop recommendations regarding the most appropriate School Health model to meet student needs and ensure compliance with the new mandate. This review should include an analysis regarding the distribution of state funds available to offset County costs. Initial recommendations should be brought before the Board as part of the *FY 2021 Carryover Review*, with baseline funds built into the FY 2023 budget as appropriate.

Strategic Planning

In February 2020, the County Executive released the draft Countywide Strategic Plan for the Board's consideration. However, with the onset of the COVID-19 pandemic, the initiative was temporarily paused. With the re-release of the Plan this past February, it is important that the community have the opportunity to provide the appropriate feedback before the Board takes action. The Board is pleased that the timeline has been extended to allow for additional opportunities for community engagement and looks forward to the robust conversations regarding the County's priorities over the coming months. With Board

action scheduled for October, it is anticipated that the plan will help shape budget priorities beginning in FY 2023.

Employee Pay

Our employees have risen to the challenges of the COVID-19 pandemic and have been crucial to our ability to continue to serve the community. They have been the front line of our public health response, have adapted to provide services in ways that reduce the risk of exposure to themselves and their customers, and have demonstrated their flexibility and commitment to our community by taking on new assignments. The County has supported employees by providing additional types of leave for those unable to work, expanding telework options to allow many of our employees to work from the safety of their own homes, and creating a job matching program to place those employees who needed work with agencies in need of more workers. We have also been able to provide bonuses to Health Department employees and hazard pay to those employees whose jobs put them at a high risk of exposure to COVID-19. While these actions have helped employees manage the stresses and uncertainties of the pandemic, employee pay has been stagnant as the adjustments originally included in the FY 2021 advertised budget were eliminated, and no compensation increases were included in the County Executive's FY 2022 proposal.

The Board was pleased that funding could be identified to provide one-time bonuses to County employees for FY 2021 and to provide a 1 percent pay increase for FY 2022. However, the Board acknowledges that these adjustments fall short of the County's full compensation program. County staff have been a fundamental component of the County's pandemic response, and the Board recognizes the value and importance of County employees. Therefore, staff is directed – as they have over the last year - to return to the Board if there is an opportunity to provide an additional one-time bonus to County employees in FY 2022 – using either County funds or federal stimulus funds. Additionally, it is imperative that the County's full compensation program be prioritized as part of the FY 2023 budget.

Affordable Housing

One of this Board's highest priorities is to preserve and expand the availability of affordable housing in Fairfax County. To develop recommendations to help us succeed in that endeavor, the Affordable Housing Preservation Task Force was established in July 2020. The Task Force was charged with developing definitions for the types of preservation that can occur in communities; a typology of properties at risk and characteristics to guide prioritizing properties or neighborhoods in need of action sooner; and a comprehensive set of preservation strategies that includes recommended policies and tools to achieve the County's aspirational goal of no net loss of affordability.

Earlier this month, the Task Force presented its report at part of the Board's Housing Committee. In addition to reaffirming the preceding recommendations of the Affordable Housing Resources Panel (AHRP), the Task Force recommended three preservation goals:

- Goal 1: Preserve the affordability of approximately 9,000 market affordable multifamily units at 60% AMI and below through a combination of preserving physical assets that contain affordable housing and preserving the affordability in redevelopment scenarios.
- Goal 2: Preserve the affordability of existing committed affordable multifamily buildings and units when affordability covenants are set to expire.
- Goal 3: Preserve through a combination of means the affordability of the approximately 1,750 housing opportunities that exist in manufactured housing communities.

To allow the County to make progress towards these worthy goals, the County Executive is directed to return to the Board with a plan to respond to these recommendations in the Fall of 2021, including the dedication of appropriate resources in the FY 2023 proposed budget, consistent with Task Force recommendations. Additionally, consistent with guidance approved by the Board in April 2019, we should not lose sight of the importance of developing new affordable housing units in addition to preserving existing ones, in order to meet the 15-year goal of producing at least 5,000 new affordable units. The Board remains committed to the dedication of an additional penny on the Real Estate Tax rate, as initially proposed as part of the FY 2021 budget.

Therefore, as part of quarterly reviews in FY 2022 and the FY 2023 proposed budget, the County Executive is also directed to set aside the equivalent of at least one-half cent on the Real Estate Tax rate (in addition to the current half-penny) for the next two fiscal years – through County dollars or through the maximization of federal stimulus funds, where possible – to address our preservation and development goals for affordable housing. The receipt of additional federal stimulus funds, which are to be used in part to respond to the economic effects of the pandemic, which includes an increased number of residents who are experiencing difficulties in affording market-rate housing, provides the County an opportunity to utilize one-time funding to make significant progress on our affordable housing goals.

Stimulus Funding

Through the \$200.2 million received through the CARES Coronavirus Relief Fund, reimbursements received through the Federal Emergency Management Agency (FEMA), and other federal stimulus awards, Fairfax County has been able to respond quickly and effectively to our community's needs throughout the COVID-19 pandemic. The Board of Supervisors is hopeful that the \$222.56 million in anticipated funds through the American Rescue Plan Act (ARPA) will be able to provide continued support, including assistance to our most vulnerable residents and aid to County businesses who are struggling to recover from the pandemic. Throughout this past year, staff has kept the Board abreast of the various funding resources available, providing monthly updates on spending guidelines, awards received, and funds expended for each initiative. It is expected that these updates will continue when the County's ARPA funds are received. Additionally, following the County's financial policies, as these funds are one-time in nature, they should be prioritized for one-time spending requirements so as not to create future budgetary pressures.

Tax Relief

Fairfax County provides graduated real estate tax relief to residents who are either 65 or older or permanently and totally disabled and meet income and asset eligibility requirements. The County's program is the largest in the Commonwealth of Virginia with a fiscal impact of \$29.3 million for Tax Year 2019. The Board received a comprehensive analysis on the Tax Relief program in October 2018. As the income and asset limits for the program have not changed since FY 2006, the Board of Supervisors directs staff to review the qualifying criteria for the current tax relief program and study the possibility of increasing the thresholds and to provide fiscally responsible options to change the program if data justifies such adjustments. Staff should bring this analysis for Board's consideration at a Budget Committee meeting prior to the presentation of the FY 2023 budget in order to make any recommended changes effective for Tax Year 2022 or January 1, 2022.

Office of the Public Defender

The Board is pleased that, as part of adjustments to the FY 2022 budget proposal, funding to extend 15 percent salary supplements to support staff in the Office of the Public Defender (OPD) and to implement 15 percent supplements for state Probation and Parole Officers has been included. These adjustments will

allow for equitable salary supplements for state employees who work in support of County activities, which also include clerks in the General District Court and Juvenile and Domestic Relations District Court, as well as attorneys and office managers in the Office of the Public Defender.

Although the extension of the salary supplements in the Office of the Public Defender is a positive step, the Board remains concerned about the workload demands placed upon these state employees, particularly as it relates to the Body Worn Camera program. As staffing levels and funding are set by the state, the County currently has limited options to address these issues. However, it is important that the Board understands both the challenges facing the OPD and any opportunities to provide assistance. The Board strongly believes that it is the state's responsibility, especially since these positions are state positions, to appropriately staff and fund the Office of the Public Defender, and the state should prioritize providing additional resources to OPD, particularly in light of the current focus on criminal justice reform. To that end, we believe that this issue is not only a fiscal issue, but a legislative issue as well. Therefore, it is directed that staff return to the Board as part of a Fall Budget or Legislative Committee to discuss the specific workload challenges facing the office and to provide recommendations and legislative strategies for the Board's consideration.

Celebrate Fairfax

Celebrate Fairfax, Inc. (CFI) has served the County since 1982 with signature events, experiences, and entertainment that build a sense of community. Health and safety concerns from the pandemic resulted in the cancellation of 2020 and 2021 events and disrupted CFI's operations to the point that financial assistance from the County is necessary for CFI to continue operating. CFI has developed a phased, multi-year approach to Recover, Rebuild, and Relaunch from the disruption caused by the pandemic and funding for the Recover phase, which provided short-term support for CFI's operations and allowed the completion of refunds from the cancelled 2020 event, was included in the *FY 2021 Third Quarter Review*. A discussion between the Board of Supervisors and CFI about the Rebuild and Relaunch phases and the future CFI business model should be scheduled prior to the *FY 2021 Carryover Review* so that support for CFI can be considered as part of that process.

Environmental and Energy Initiatives

The Board of Supervisors has long supported policies, programs, and initiatives that advance environmental sustainability in Fairfax County. In keeping with the Environmental Vision, the County's guiding policy on the environment, the Board considers environmental stewardship and the prudent management of natural resources to be among its fundamental responsibilities and essential to ensuring a high quality of life for all living and working in the County.

Fiscal resources for environmental, energy, and climate projects are often prioritized by the Board, particularly in the last several years as the County has ramped up its efforts to respond to the ongoing climate crisis. In adopting the Operational Energy Strategy in 2018, the Board committed to a 10-year multi-million-dollar effort to fund projects to reduce the County's energy consumption and corresponding greenhouse gas emissions, including building efficiency improvements, the conversion of streetlights to LED technology, and the transition of the County's fleet to electric vehicles. This effort is being supplemented with initiatives to achieve net zero goals, including the implementation of on-site renewable energy generation, the design and construction of net zero energy (NZE) buildings, and actions intended to achieve zero waste. In addition, the Board has allocated close to \$1.4 million in recent years for the development of a Community-wide Energy and Climate Action Plan (CECAP) and Climate Adaptation and Resilience Plan, both of which will help the County better understand, prepare for, and mitigate local climate impacts. Considerable resources have also been allocated in recent budget cycles to projects that support environmental stewardship in the greater community, including additional funding as part of the

FY 2022 budget. Additional resources to begin implementation of the County's Green Bank and Zero-Waste initiatives were also approved as part of the *FY 2021 Third Quarter Review*.

There will be a sustained need for resources for environmental, energy, and climate programs and projects as we head into FY 2023, as the County continues to develop and implement operational and community-wide initiatives in these fields. As a Board, the consideration and prioritization of these resources is essential as we work to carry out the objectives in the Environmental Vision and provide leadership on key environmental issues.

Trust Policy

On January 26, 2021, the Board of Supervisors approved a Trust Policy for Fairfax County government. The Board values the contributions of immigrants to our County's economy and social fabric. To better understand and address the unique challenges facing the County's immigrant community, the Board directs the County Executive and Chief Equity Officer, with the involvement of the community, to develop and implement a comprehensive, countywide plan for ensuring that Fairfax County is a welcoming community for immigrants. The plan, with short- and long-term strategies, should include a timeline and estimated costs for elements such as building staff capacity and infrastructure, monitoring progress, and ensuring the full implementation of the Trust Policy, a key priority of the Board of Supervisors.

To support this work, it is further directed that, using existing resources, the County Executive identify a position to serve as the County's first Immigrant Community Liaison, under the leadership of the County's Chief Equity Officer and embedded in the Office of the County Executive. This position will work with County departments to address specific immigrant community concerns and, as necessary, adapt current County practices to ensure County staff and departments are aware of and are following this new policy. Further, the position will work with the community, stakeholder groups, nonprofits, and interfaith organizations to create strong networks that facilitate coordination and the connection of Fairfax County's immigrant community to the information, resources, and services that will support their success.

I now move the Budget Guidance that I just reviewed which will help direct the FY 2023 budget process.

Approval of the FY 2022-FY 2026 Capital Improvement Program (with future fiscal years to 2031)

I move Board approval of the FY 2022-FY 2026 Capital Improvement Program (with future fiscal years to 2031) with the following amendments:

- Recommend that staff be directed to propose public investment opportunities presented by the Capital Improvement Program for Comprehensive Plan-designated revitalization districts.
- Recommend that the Board of Supervisors direct the Fairfax County Department of Housing and Community Development to work with the Planning Commission and its Housing Committee and the relevant committees of the Board of Supervisors to develop a recommendation to establish an enhanced funding mechanism to capitalize the existing statewide Virginia Affordable Housing Trust Fund.
- Make all necessary adjustments to reflect actions taken during the Board's decision on the *FY 2021 Third Quarter Review* and the FY 2022 Adopted Budget Plan that impact the Capital Improvement Program.