

May 2, 2023

**FY 2024 BUDGET MARKUP PROCESS and
FY 2025 BUDGET PLAN RECOMMENDATIONS**

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Approval of the FY 2023 Third Quarter Review

The *FY 2023 Third Quarter Review*, as advertised, included previous balances of \$58 million, identified over \$51 million in additional revenue, and included spending and reserve adjustments of approximately \$97 million, with a majority proposed for investments in capital paydown and information technology needs. As a result, the advertised package included a net balance available to the Board of Supervisors of \$10.7 million.

The advertised Third Quarter package included a \$10 million allocation to support the County's affordable housing initiatives. However, given the Board's goal of achieving 10,000 net new affordable housing units by 2034 and the available balance as part of this process, the Third Quarter recommendation is amended to include an additional \$8 million. When combined with baseline funding of just under \$30 million in the FY 2023 budget, this results in a total County allocation for affordable housing in FY 2023 of just under \$48 million. When also including \$45 million in American Rescue Plan Act (ARPA) funds over the last two years, and over \$25 million in County funding in FY 2022, the two-year total commitment for affordable housing totals over \$118 million.

Additionally, adjustments are made to allocate \$1.7 million to support recommendations from the Girls' Fastpitch Softball Equity Action Plan Review Team to address disparities between girls' softball and boys' baseball facilities. This one-time funding will be used to improve fields and related infrastructure for the six fields at Wakefield Park, which can accommodate use by girls' softball teams and organizations. Recurring funding to maintain these fields will be addressed in the FY 2024 budget adjustments.

Funding of \$300,000 is also included to replace the playground equipment at Lake Accotink Park. This playground has been closed since November 2022 due to safety concerns and funding is necessary to replace the equipment which cannot be repaired as the original equipment vendor is no longer in business. As this same vendor was used for other playgrounds across the County, an additional \$100,000 is included for the Park Authority to conduct a safety assessment of those playgrounds and develop a plan for remediation or replacement.

Other adjustments to the Third Quarter package include \$300,000 to supplement Fairfax County Public Library's collections, \$217,308 in partial-year funding to contract for the removal of illegal signs in the right-of-way, and \$60,000 to support the Northern Virginia Conservation Trust.

FY 2023 Third Quarter Board Adjustments	
	FY 2023
FY 2023 Third Quarter (Advertised) Balance	\$10,677,308
<i>Board Adjustments</i>	
Support for Affordable Housing Initiatives	(\$8,000,000)
Girls' Softball Equity Action Plan Review Team Recommendations	(\$1,700,000)
Lake Accotink Park Playground	(\$300,000)
Fairfax County Public Library Collection	(\$300,000)
Illegal Sign Removal Program (partial year)	(\$217,308)

Park Playground Assessment	(\$100,000)
Northern Virginia Conservation Trust Contribution	(\$60,000)
	Subtotal: (\$10,677,308)
Net Balance	\$0

Therefore, I move approval of the *FY 2023 Third Quarter Review* including:

- approval of Supplemental Appropriation Resolution AS 22305 for FY 2022 adjustments to reflect the final audit;
- approval of Supplemental Appropriation Resolution AS 23190 and Amendment to the Fiscal Planning Resolution AS 23901, 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 21, 2023;
- and the Board adjustments listed above, resulting in a net balance of \$0.

FY 2024 Budget Mark-Up

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

Add-On Adjustments

This package begins with a balance of \$110.38 million available after the adjustments included in the County Executive's Add-On package of April 12, 2023. This balance is attributable to updated revenue projections, consistent with adjustments included as part of the *FY 2023 Third Quarter Review* and reflects updated projections regarding Transient Occupancy Tax and Investment Interest.

Add-On Adjustments		FY 2024
FY 2024 Advertised Balance		\$90,223,841
Net Revenue Adjustments		\$13,663,119
Board Salary Adjustment		(\$146,145)
Revised County Debt Service Expenditures		\$5,000,000
Managed Reserve Adjustment		\$1,639,817
	Subtotal:	\$20,156,791
Balance as of Add-On		\$110,380,632

Adjustments Recommended by Board

The Board recognizes the challenges inherent in developing and balancing this year's budget, with rising assessments resulting in higher Real Estate Tax bills, high inflation impacting expenditure projections, and a tight labor market making employee retention and recruitment difficult. With the County Executive fully funding the Fairfax County Public Schools (FCPS) recurring operating requests as part of his proposed budget, the Board has focused its adjustments on providing tax relief and boosting employee compensation.

In December of 2021, the Board of Supervisors approved enhancements to the Tax Relief program available for seniors and people with disabilities, increasing gross household income and asset limits for Tax Year 2022. At that time, the Board also approved enhancements for Tax Year 2023, including a new 75 percent income eligibility bracket and a new tax deferral option, as well as capping total taxes relieved at 125 percent of the mean assessed value of Fairfax County homes. Based on these actions, the Advertised Budget included a reduction of \$2.7 million in revenues associated with the Tax Year 2023 changes.

Additionally, the Advertised Budget did not assume \$64 million in revenues which could be generated through the County's Personal Property taxes. Instead, the projection for this revenue category was held flat, which is consistent with a recommendation from the Department of Tax Administration to implement a 90% assessment ratio for Personal Property Taxes this year. Our residents may recall that, last year, the Board took the unprecedented step to approve an 85% assessment ratio. This action allowed Personal Property Tax bills to be calculated based on 85% of a vehicle's assessed value, helping to mitigate the impact of significant rising assessments last year. With the 90% assessment ratio for this tax year, the average Personal Property Tax bill is expected to be consistent with, or slightly lower than, last year's bills.

One of the most significant adjustments that the Board is recommending to the budget is to lower the Real Estate Tax rate from \$1.11 to \$1.095 per \$100 of assessed value. The Advertised Budget assumed the \$1.11 rate but left a sizable balance for the Board's consideration. By using over \$47 million in the available balance to reduce the tax rate, the average increase on the Real Estate Tax bill will be reduced by over 20% from \$520 to \$412. In total, when combining the impact of the \$0.015 reduction in the Real Estate Tax rate, the 90% assessment ratio for Personal Property Taxes, and the continued expansion of the Tax Relief Program for seniors and those with disabilities, over \$113 million in tax relief is provided in this amended budget.

The pay adjustments in the County Executive's proposed budget included full funding for merit, performance and longevity increases and partial funding of the market rate adjustment, which was calculated at a record 5.44 percent. As County agencies continue to struggle to fill positions, it is important that employee salaries remain competitive relative to the market and preserve employees' purchasing power in the face of inflation. The Board has included \$54.9 million in this package to fully fund the market rate adjustment, resulting in average increases of 7.83 percent for uniformed public safety employees and 7.50 percent for non-uniformed employees.

The Police Department, in particular, continues to face recruitment and retention challenges. Last year, the Board approved a new 25-year longevity step as well as funded an extra step for eligible employees to encourage retention. A \$15,000 incentive bonus was also implemented last year to boost recruitment efforts. We are encouraged by the progress being made with the largest recruit class in a decade now in the academy. To further improve the competitiveness of our police officer positions with other law enforcement agencies in the area, the Board has included \$10.2 million to provide a 5 percent scale adjustment for all uniformed police employees. The Board also recognizes that the minimum starting salary for Fairfax police officers, a factor that can impact whether potential recruits will apply for our job postings, is lagging behind those of other law enforcement agencies. Recognizing that very few officers are hired at the minimum of Police Officer I Step 1, this pay step will be eliminated by combining the ranks of Police Officer I and Police Officer II into a single Police Officer rank. The ranks of Animal Protection Police Officer I and Animal Protection Police Officer II will also be combined. These changes will have a minimal cost as they will impact the salaries only of those employees currently in Police Officer I Step 1, but will increase our minimum starting salary by 5 percent. The combined impact of all FY 2024 actions on the minimum starting salary for police officers is an increase of over 15 percent. Pay increases for incumbent police officers will range from 10.44 to 15.44 percent, with an average of 12.83 percent.

The Board has also included funding to resolve two issues in the Fire Department rank structure. Currently, the salary for the Master Technician rank is only 2.9 percent higher than that of a Fire Technician. Funding of \$460,266 is included to increase this differential to 5 percent and adequately compensate the requirements of the Master Technician rank. The Board has also included \$1.56 million to increase the grade level of the Fire Lieutenant, the first supervisory rank in the Fire Department, from F-22 to F-23.

Although the primary focus of the Board's adjustments is on tax relief and compensation, there are a number of other issues that the Board wishes to address as part of the mark-up of the budget, many of which were the subject of testimony during public hearings.

First, funding is allocated to address several human services initiatives. Funding of \$500,000 is allocated to increase support for two hotlines for those attempting to flee domestic and sexual violence, stalking, and human trafficking. This funding will increase staffing support for the 24-hour Artemis House hotline and back-up support for the County's Domestic and Sexual Violence Hotline. Funding of \$412,642 and one new position will support the expansion of Opportunity Neighborhoods into Centreville. This initiative, which is currently available in five areas across the County, brings together residents, nonprofit organizations, schools and others to create a shared vision to address needs and achieve equitable results for youth and their families.

With the Board's emphasis on preserving and expanding affordable housing, another cost-effective strategy is investing in opportunities to allow low- and moderate-income homeowners, particularly seniors and those with disabilities, to remain in their homes. This package includes \$350,000 to support non-profit projects that make home repairs and accessibility modifications. It should be noted that funding for this purpose will be provided to the Department of Housing and Community Development, and these services will no longer be eligible for Consolidated Community Funding Pool resources following the current round of awards. It is also important to note that these funds are separate from approximately \$500,000 which will be available through CDBG dollars for home repairs for manufactured housing. The new Manufactured Housing Coordinator, included in the Advertised Budget, will help to administer these funds.

Consistent with the recommendation to add one-time funding as part of the Third Quarter package, this package is also amended to add \$300,000 in recurring funding to support maintenance for girls' softball fields as recommended by the Girls' Fastpitch Softball Equity Action Plan Review Team. Other adjustments include \$200,000 in funding to support the operating needs of ArtsFairfax and \$96,000 to establish a Self-Help Resource Center within the Law Library at the Fairfax County Courthouse. The Center would provide legal information only and will serve as an alternative for those who are unable to afford legal services and for whom pro bono help is not available.

The next set of adjustments are all related to the Board's support for our Parks system. Two initiatives in particular – the management of tree health on park property and the mitigation of invasives such as bamboo – received significant support from the community during public hearings. While funding totaling \$900,000 was just approved as part of the Third Quarter package to support these programs, additional staff are required to manage the increasing workload. Therefore, one position with associated funding of \$152,642 is added to support bamboo mitigation and three positions with associated funding of \$293,463 is added to support forestry operations. Through the combination of these resources and Third Quarter funding, the budget requests for both programs are fully funded. Funding of \$114,640 is also included to support partial-year operation of a mobile nature center program, with vehicles anticipated to be paid through sponsorships. This program will enhance equitable access to park resources by bringing unique experiences to those communities with little green space.

Lastly, as County agencies have continued to struggle to recruit and retain employees in a challenging labor market, the Board recognizes that prolonged vacancies have resulted in personnel savings for many departments. Although the County has taken actions to reduce the vacancy rate, it is anticipated that vacancies will remain high for the foreseeable future, generating flexibility in agency budgets. As a result, \$6.3 million is recognized in these savings as part of this package, with the expectation that this small relative adjustment of approximately 1/3 of a percent, on average, will not impact any County agency operations. This adjustment will be made with consideration of the size of each agency's budget as well as current vacancy rates.

Funding Adjustments Recommended by Board		FY 2024
Balance as of Add-On		\$110,380,632
Fully Fund the Market Rate Adjustment (increase from 2.00% to 5.44%)		(\$54,941,953)
Reduce the Real Estate Tax rate by 1.5 cents to \$1.095 per \$100 of assessed value		(\$47,044,104)
Increase Police Pay Scale (O-Scale) by 5%		(\$10,197,692)
Combine Police Officer I and II ranks		(\$62,927)
Regrade Fire Lieutenant Job Class from F-22 to F-23		(\$1,564,099)
Adjust Fire Master Technician by 2.1% to create 5% differential above Fire Technician		(\$460,266)
Increase support for Domestic Violence Hotlines		(\$500,000)
Expand Opportunity Neighborhoods into Centreville (operating expenses and 1 position)		(\$412,642)
Provide funding for Home Repair Program for Low- and Moderate-Income Homeowners		(\$350,000)
Implement Girls' Softball Equity Action Plan Review Team Recommendations		(\$300,000)
Increase ArtsFairfax Operating Support		(\$200,000)
Establish Self-Help Resource Center at Law Library		(\$96,000)
Fully Fund Parks Request for Forestry Operations (includes 3 positions)		(\$293,463)
Fully Fund Parks Request for Bamboo Removal (includes 1 position which also supports Invasives Removal)		(\$152,642)
Provide partial-year funding for Parks Mobile Nature Centers (includes 2 positions)		(\$114,640)
Recognize Targeted Vacancy Savings across Agencies		\$6,309,796
	Subtotal:	(\$110,380,632)
Final Remaining Balance		\$0

As a result of these changes, we have a balanced FY 2024 budget.

In addition to the reduction in the Real Estate Tax rate from \$1.11 to \$1.095 per \$100 of assessed value, two other rate decreases are included in this budget:

- A reduction in the Phase II Dulles Rail Transportation Improvement District tax rate from \$0.20 to \$0.18 per \$100 of assessed value
- A reduction in the Route 28 Highway Transportation Improvement District tax rate from \$0.17 to \$0.16 per \$100 of assessed value

Most taxes and fees in the FY 2024 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 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

In addition, this budget does contain some increases in Refuse and Sewer charges, including:

- An increase in the Refuse Collection fee from \$475 to \$490 per household
- An increase in the Refuse Disposal fee from \$70 to \$72 per ton
- An increase in Sewer Service Charges from \$8.09 to \$8.46 per 1,000 gallons
- An increase in the Sewer Service Base Charge from \$40.14 to \$44.81 per quarter
- An increase in the Sewer Availability Charge from \$8,592 to \$8,860

Therefore, having provided public notice and conducted a public hearing as required by Virginia law, **I move approval of the FY 2024 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, 2023, unless otherwise noted. **These actions result in a balanced budget for FY 2024.**

Budget Guidance for FY 2024 and FY 2025

May 2, 2023

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 2, 2023, the Board approved the following Budget Guidance for FY 2024 and FY 2025:

Fairfax County Public Schools (FCPS)

The Board appreciates the continued partnership between the Board of Supervisors and the School Board, as well as between the management and staff of both organizations. This spirit of cooperation has once again led to the full funding of the Schools' recurring requirements. With limited projected revenue growth in FY 2025, next year is shaping up to be a difficult budget year. The County Executive is directed to build his FY 2025 proposal by focusing on the needs of each organization, which are expected to continue to include a focus on employee compensation, while balancing spending with maintaining affordability for taxpayers.

State Budget

Collaboration with the Schools will also be required as we address any changes in the state budget. While the General Assembly continues its negotiations, we are optimistic that a compromise will be reached that includes additional funding for localities. It is hoped that any additional funding received from the state will allow the County to divert current General Fund resources to other shared County and Schools priorities such as adolescent mental health services and affordable housing initiatives. Staff is directed to report back to the Board on additional funding and any recommended changes in funding allocations as part of the *FY 2023 Carryover Review*.

Children and Adolescent Mental Health

We are facing an unprecedented mental health crisis among children and adolescents. The rates of childhood mental health issues have been steadily rising over the past decade; however, the COVID-19 pandemic has further exacerbated the challenges. The American Academy of Pediatrics, the Children's Hospital Association and the American Academy of Child and Adolescent Psychiatry have issued an urgent warning declaring the mental health crisis among children and adolescents so dire that it has become a national emergency. We must take action now. Therefore, our highest priority is to enhance our mental health system with a focus on children and adolescent mental health. The County is already taking major steps. Last year, at the direction of Chairman Jeff McKay and Supervisor Dalia Palchik, the Roundtable on Youth Mental Health and Substance Use was convened. The Roundtable delivered a set of recommendations which are in progress now. Through this Budget Guidance, the Board is advancing the County's efforts by directing the Fairfax-Falls Church Community Services Board (CSB) to develop a carryover recommendation for a more robust mental health system. This should include the utilization of any additional funding received from the state as well as CSB year-end balances.

Employee Pay and Collective Bargaining

Negotiations are underway with two employee unions, following the election of representatives for the Fire and Emergency Services and Police bargaining units. We anticipate that more employees will be at the bargaining table this time next year, as groups continue to work toward an election in the General Government bargaining unit and the School Board has approved its own collective bargaining resolution. With increased employee involvement, the Board anticipates the development of collaborative solutions

to acknowledge and reward employees, as well as further improve the quality of services delivered to residents, while understanding the fiscal constraints of the budget. FY 2025 pay adjustments for many of our County employees will be set by agreements that are reached through collective bargaining with approval by the Board in December 2023. However, there will be a large portion of our workforce that will not be covered under one of these agreements, and it will be important for the County Executive to develop a FY 2025 proposal that provides equity in pay and benefits to those employees.

Affordable Housing

Fairfax County is committed to producing and preserving affordable homes. The Board has adopted the goal of producing a minimum of 10,000 new affordable homes by the year 2034. Continued capital investments are necessary to meet this goal. Baseline funding of \$31.4 million is currently included in the budget, equivalent to one penny on the Real Estate Tax rate. Including the actions taken by this Board as part of the *FY 2023 Third Quarter Review*, one-time funding of \$75 million has also been allocated since FY 2022 for this important initiative. This one-time funding is a combination of utilizing \$45 million in federal stimulus funds and \$30 million from one-time General Fund balances. It is hoped that this funding will have a significant impact on meeting the 10,000 new home goal. However, we need to continue to build baseline funding in order to maintain a long-term funding strategy. The County Executive is encouraged to add recurring resources in FY 2025 with the goal of reaching a total investment of two pennies on the Real Estate Tax rate by FY 2027.

The provision of affordable housing is only one aspect of the Board's priority; the other is to ensure that sufficient wrap-around services exist for the occupants of that housing. This is most often provided by our non-profit partners, however the funding for these services has often lagged the need. To better address these needs, it is directed that the ongoing cost for these services be included in the initial conversations about developing units, and the costs be planned for in the appropriate future operating budgets. Similarly, the Board recognizes that additional resources for affordable housing will require additional County staff support in order to utilize the funding in a timely manner. Therefore, the County Executive should include a recommendation to address the additional workload as part of the FY 2025 budget.

As we advance our housing goals, it is important that we take action to preserve the affordability of our manufactured housing communities. The Board is pleased that this budget establishes a manufactured housing coordinator position to support the recommendations of the Manufactured Housing Task Force. Staff should engage with the residents of these communities to ensure that they are aware of the programs available to them, such as the County's manufactured home repair program, and should track participation in the program and return to the Board with additional recommendations if resources are not adequate to address need. Staff should also seek opportunities to utilize our allocations to affordable housing preservation for manufactured housing community acquisition.

Parks

The Advertised Budget included funding for several of the top priorities of the Fairfax County Park Authority (FCPA). Parks funding was further supplemented with an additional \$6.5 million included as part of the *FY 2023 Third Quarter Review*, directed primarily towards capital projects. Third Quarter funding was also identified for the management of the natural areas of our parks through forestry operations and bamboo mitigation, and Board action on the FY 2024 budget adds a total of four new positions that are needed to expand these efforts. The County Executive is encouraged to identify baseline funding in FY 2025 for the operational costs of the programs that these new positions will support.

FCPA maintains and operates 420 parks and nearly 24,000 acres of parkland. Providing adequate park security over this vast area is a daily challenge that is necessary to ensure that our residents feel safe while enjoying our parks. The Fairfax County Police Department (FCPD) responds to calls at parks facilities throughout the County but has recently faced the same workforce shortages that other law enforcement agencies across the country are experiencing. The Board therefore requests that County staff, with representatives from both Parks and FCPD, initiate a review of options to expand the presence of law enforcement within our park system, including the proposed park ranger program, and return to the Board with recommendations.

A total of \$1 million has been added to the Parks baseline budget since FY 2023 to further equity initiatives and an analysis is currently underway that will provide recommendations for greater access to park programs and a more equitable service delivery model. The Board looks forward to the results of this study, which will be presented to the Board as part of a Health and Human Services Committee meeting. Continued FCPA progress towards our One Fairfax goals will require additional investments from the General Fund as well as other sources such as the Park Foundation. The Board hopes that the implementation of mobile nature centers in FY 2024 can serve as a model for future efforts to leverage a variety of financial resources and potential sponsorships to support equity projects.

To further the already strong collaboration between the Board of Supervisors and the Park Authority Board, members of the Park Authority Board are encouraged to coordinate with their District Supervisor in fall 2023 to discuss budget issues in advance of the preparation of the FY 2025 Advertised Budget Plan. This will provide an opportunity early in the budget process to discuss parks priorities within the context of early staff projections of FY 2025 revenues.

FY 2025 Budget Development

The FY 2025 Multi-Year Forecast, included in the FY 2024 Advertised Budget Plan, presents a relatively bleak outlook for the next budget. Total General Fund revenues are projected to increase just over one percent, attributable primarily to the largest revenue driver – residential real estate – projected to be flat over FY 2024, based on the anticipated continuation of higher mortgage rates. With this challenging FY 2025 forecast, it is imperative that all options to generate and diversify county revenues be explored, but also focus on identifying expenditure savings or moderating expenditure growth. Therefore, the County Executive is directed to undertake a comprehensive review of rates and fees as part of the FY 2025 budget. This examination should include an analysis of the taxing authorities available to the County, and options which may be implemented to reduce pressure on the Real Estate Tax rate. Additionally, as no challenging budget year is addressed solely by focusing on revenues, the Board directs the County Executive, as part of the development of next year's budget, to continue to scrutinize current services and programs to evaluate efficacy and determine further efficiencies or savings that could be achieved. The Board appreciates the work done by County leadership and all County employees to strive consistently to meet residents' needs through the most efficient and cost-effective means. The creativity regularly employed by staff to streamline processes and innovate with technology helps to curb cost increases and identify savings that can be reinvested for other priorities. These actions have helped to minimize operating cost increases in recent years across the County, and similar efforts will be needed to address the fiscal challenges ahead.

I now move the Budget Guidance that I just reviewed, which will help direct the FY 2025 budget process.

Approval of the FY 2024-FY 2028 Capital Improvement Program (with future fiscal years to 2033)

I move Board approval of the FY 2024-FY 2028 Capital Improvement Program (with future fiscal years to 2033) with the following amendments:

- Direct Fairfax County staff to identify and aggressively pursue opportunities for Build Back Better/Infrastructure Investment funding to realize Fairfax County planned but unfunded construction and major maintenance needs;
- Direct staff in the Department of Management and Budget to work with the Fairfax County Park Authority (FCPA) staff to: 1) Determine specific bonding and cash flow requirements for upcoming bond cycles, review the amounts of future Park Authority Bond Referendums, and explore all financing options available to support the renovation of the Park Authority Rec Center facilities immediately in need of renovation (Audrey Moore, Providence, George Washington, and Franconia); 2) Identify options to address projected cash flow limitations for the fiscal years of FY 2024 through FY 2026, to allow for investment in Recreation Center facilities now as a bridge to future renovation projects; and 3) Encourage CIP planning staff to more regularly coordinate with FCPA staff to ensure that major park projects are considered in planning and scheduling bond capacity. Staff should continue to work together to identify and prioritize specific Park capital needs;
- Direct CIP planning staff to revisit and evaluate the Bond Referendum Plan on an annual basis to determine if the causes of the bond-sale backlog are mitigated and a return to the 4-year cycle is desirable and direct CIP planning staff to identify any significant systemic causes of the backlog in unsold bonds that, if addressed, might expedite bond sales and facility construction; and
- Make all necessary adjustments to reflect actions taken during the Board's decision on the FY 2024 Adopted Budget Plan that impact the CIP.