

General Fund Disbursement Overview

Summary of General Fund Direct Expenditures

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

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

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

Personnel Services

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

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

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

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

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

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

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

Fringe Benefits

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

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

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

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

Operating Expenses

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

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

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

Capital Equipment

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

Recovered Costs

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

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Summary of General Fund Transfers

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

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

Fund S10000, Public School Operating

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

Fund 10010, Revenue Stabilization

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

Fund 10015, Economic Opportunity Reserve

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

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Fund 10030, Contributory Fund

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

Funds 20000 and 20001, Consolidated Debt Service

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

Fund 30010, General Construction and Contributions

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

Fund 40040, Fairfax-Falls Church Community Services Board

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

Fund 40045, Early Childhood Birth to 5

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

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Fund 40090, E-911

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

Fund 60000, County Insurance

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

Fund 60020, Document Services

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

Fund 73030, OPEB Trust

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

Fund 83000, Alcohol Safety Action Program

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

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Summary of Contributory Agencies

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

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

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

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

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