




# County of Fairfax, Virginia

## MEMORANDUM

DATE: May 12, 2025

TO: Board of Supervisors

FROM: Bryan J. Hill   
County Executive

SUBJECT: Adoption of the FY 2026 Budget Plan

Attached for your review are the following documents:

1. Board revenue and expenditure adjustments approved at the Budget Mark-up on May 6, 2025 (Attachment I);
2. Resolution Adopting Tax Rates for FY 2026 (Attachment II);
3. FY 2026 Appropriation Resolution for County Agencies/Funds (Attachment III);
4. FY 2026 Appropriation Resolution for School Board Funds (Attachment IV);
5. FY 2026 Fiscal Planning Resolution (Attachment V); and
6. FY 2026 General Fund Statement; FY 2026 General Fund Expenditures by Agency; FY 2026 Expenditures by Fund, Appropriated; and FY 2026 Expenditures by Fund, Non-Appropriated (Attachment VI).

The attachments noted above provide the official documentation of the adjustments made by the Board of Supervisors on May 6, 2025, associated with the markup of the FY 2026 budget. It should be noted that the Board took final action on the FY 2026-2030 Capital Improvement Program during budget mark-up on May 6.

The Real Estate Tax rate to be approved by the Board will decrease from \$1.125 per \$100 of assessed value to \$1.1225 per \$100 of assessed value. The Personal Property Tax rate will remain at \$4.57 per \$100 of assessed value for most classes of personal property. In addition, the Stormwater fee will remain at \$0.0325 per \$100 of assessed value.

Approval of the FY 2026 Appropriation Resolutions, the FY 2026 Fiscal Planning Resolution, and the FY 2026 Resolution Adopting Tax Rates will result in a FY 2026 General Fund Disbursement level of \$5.71 billion, which is a decrease of \$31.85 million, or 0.6 percent, from the *FY 2025 Revised Budget Plan* and an increase of \$257.44 million, or 4.7 percent, over the FY 2025 Adopted Budget Plan. The FY 2026 School transfer for operations totals \$2.70 billion. In addition, \$215.63 million is transferred to School Debt Service and \$15.6 million is transferred to School Construction. Total County transfers to support Schools are \$2.93 billion or 51.4 percent of total County Disbursements.

The net change in positions in FY 2026 is a decrease of 159 positions from FY 2025. This decrease is the result of 189 positions identified for elimination, partially offset by the addition of 30 new positions.

In summary, the Board actions that are necessary are as follows:

- Adopt the Resolution which sets the FY 2026 tax rates for real and/or personal property, and for the local districts (community centers and sanitary districts) (Attachment II);
- Adopt the FY 2026 Appropriation Resolution for County Agencies and Funds (Attachment III);
- Adopt the FY 2026 Appropriation Resolution for School Board Funds (Attachment IV); and
- Adopt the FY 2026 Fiscal Planning Resolution (Attachment V).

Attachments

**FY 2026 Budget Mark-Up**

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

This package begins with a balance of \$5.62 million, which represents the balance included in the Advertised budget as no adjustments were recommended in the County Executive's Add-On package of April 24, 2025.

**Adjustments Recommended by Board**

The Board appreciates the balanced approach taken by the County Executive in his proposed budget, focusing expenditure increases on employee compensation while offsetting other requirements with targeted reductions to limit the required increase in the Real Estate Tax rate. The Advertised budget was developed before the new administration took office; thus, it did not contemplate the extensive economic instability which has been generated in such a short time.

However, as we mark-up the budget today, we are fully aware of the damage that this administration has already caused in its first few months. We understand that our residents are worried – worried about losing their jobs, especially if they work for the federal government; worried about their 401(k)s; worried about rising costs caused by the disastrous Trump tariff plan; and worried about the federal programs and services they have come to rely on. Our actions on the FY 2026 budget – just as they did with the Third Quarter Review – reflect our ongoing concern about the situation in Washington. We have included extensive language in our Budget Guidance section later in this package which addresses these concerns and the imperative to stay abreast of the actions taken by the Trump administration and to maintain maximum flexibility as we work to combat the potential negative impacts on our County.

The Board's adjustments to the budget seek to build upon the solid foundation of the proposed budget. The Advertised budget included options to diversify the County's revenues, including an increase in the Transient Occupancy Tax from 4% to 6%, with half of the resulting revenue held in reserve for tourism-related initiatives. It included full funding of the County's compensation plan, including the second year of the collective bargaining agreements with our public safety employees. It funded required adjustments such as increased debt service, contract rate and lease obligations, while including limited and necessary investments in affordable housing and information technology. And it shared the County's projected revenue growth with Fairfax County Public Schools, which is a fair and equitable strategy when budgets are tight. It should be noted that this package maintains the School Operating transfer increase of almost \$119 million included in the County Executive's proposed budget, representing an increase of 4.6%. For the second year in a row, the School Board requested an increase of more than \$250 million; and, for the second year in a row, this request would have asked too much of our taxpayers, particularly given our current economic climate. Anticipated additional funding from the state should help to partially close this funding gap, but the Schools will likely have to prioritize their spending – just as the County has done – in order to balance their budget. The Board hopes that FCPS will use the significant increase in the County transfer for School operations strategically, targeting compensation increases where they are most needed based on market competitiveness, turnover, and difficulty in filling positions. The Board believes that FCPS will be able to provide sizeable salary increases that align with the spirit of the negotiated agreement, particularly when considered over its three-year lifespan.

While the Advertised budget sought to minimize, to the extent possible, the impact on taxpayers, the increase in the average Real Estate Tax bill was \$638 – far higher than this Board can support. Most of

this increase was driven by rising residential real estate values and not the 1.5 cent increase proposed by the County Executive. Regardless of the cause, the Board recognizes the financial pressures and uncertainty that many of our residents are facing. Thus, this mark-up package eliminates the proposed 1.5 cent increase and actually reduces the Real Estate Tax rate by  $\frac{1}{4}$  cent from the current rate of \$1.125 per \$100 of assessed value. The resulting rate of \$1.1225 results in an average increase of \$499.

To offset the almost \$60 million reduction in revenue resulting from this change, the Board supports the implementation of a 4% Food and Beverage Tax, commonly referred to as the Meals Tax. For many years, the County sought additional authority from the state to diversify our revenue and help lessen our reliance on the Real Estate Tax. In 2020, the General Assembly granted limited additional authority, including the ability to implement a Meals Tax of up to 6%. However, lingering impacts from the pandemic discouraged us from taking this action until now. A Meals Tax provides advantages beyond reducing our reliance upon Real Estate taxes. It is estimated that a third of the Meals Tax receipts will be paid by those who live outside of Fairfax County, allowing us to transfer some of the cost of maintaining County programs to tourists, visitors, and those who commute into our County. Additionally, counter to what some of our public hearing testimony portrayed, a Meals Tax is not regressive in nature. In fact, those with higher incomes generally pay a greater proportion of their overall income on eating out at restaurants. Thus, this tax will more significantly impact those who are more able to afford it. It is also important to note that most of the jurisdictions that surround us already have a Meals Tax in place, and a vibrant and thriving restaurant industry still exists in these counties and cities. Just as our residents add to the coffers of those jurisdictions when they go to a restaurant outside the County, this action will help us level the playing field, bringing in vital additional revenue. Restaurants themselves will benefit from the reduction in the Real Estate Tax rate, but we have also included an initial dealer discount of 3%, which will help to offset implementation costs that some restaurants may realize.

Most of the feedback on the budget this year revolved around the targeted reductions proposed by the County Executive to balance the budget. This was the third straight year that spending reductions have been included, meaning that the cuts proposed this year had greater impacts in the services and programs offered by the County. The Board appreciates the thorough and thoughtful process that County staff undertook to develop the proposed reductions, and the Board supports a vast majority of the recommendations. However, a number of the reductions risked going too far in impacting critically essential services or simply went too fast in changing programs upon which our residents rely. Particularly as many of our residents face an uncertain future, it is necessary for us to remain prudent and cautious as we strive to balance potential cost savings with the cutting of County services.

The greatest concern that we heard from the community was the impact that the proposed programmatic reductions would have on services provided by County agencies in support of FCPS. Chief among those was Middle School After School (MSAS), a program that our students enjoy and that many families rely upon for supervised after-school care. It became clear during our deliberations on the budget that the program is worth preserving, though changes could be made to reduce costs. MSAS will be fully funded for the 2025-26 school year at \$3.93 million, and County and Schools staff will work together to propose changes to the program, including development of a fee model that will consider ability to pay. Similarly, funding of \$0.84 million is restored to allow the Police Department to continue to provide crossing guards at FCPS high schools, though staff will continue to look for efficiencies within the program. Finally, transition services provided by the Fairfax-Falls Church Community Services Board to students with developmental disabilities who are leaving FCPS and moving into adulthood are restored, at a cost of \$0.42 million.

We also heard from many residents regarding the impact that the proposed reductions would have on emergency response in the community. A total of \$2.65 million is restored to allow the ambulances at Clifton, Crosspointe, Gunston, and North Point stations to continue their current operations. In addition, we recognize the value provided by our volunteer partners, with a partial restoration of \$35,000 to the apparatus stipends provided to Volunteer Fire Departments and a full restoration of \$34,000 to continue the Community Emergency Response Team (CERT).

Our health and human services system provides services that are vital to vulnerable populations. Funding of \$0.59 million is restored to the Fairfax-Falls Church Community Services Board to allow it to continue to provide Post-Secondary Education services for one year to families currently being served to allow time for a planned transition from the program. Half of the proposed reductions are restored to the supportive and inclusion services provided at Department of Neighborhood and Community Services Senior Centers and to contracted services provided by the Juvenile and Domestic Relations District Court to survivors of domestic violence. Finally, the proposed reduction to case management services in emergency shelters is restored.

Several reductions were proposed in the Advertised budget that would reduce maintenance at our facilities, particularly at our Parks. The pandemic has demonstrated the value of open spaces and outdoor recreation, and it is important to maintain them at the standard that our community expects. Funding of \$0.38 million is restored to provide trail maintenance and mowing at Parks, while \$0.22 million will provide for grounds maintenance at other County facilities. We also recognize the important role that the Park Foundation plays in raising funds in support of Parks programs. The proposed reduction of County support to the Foundation will be phased in, with only half of the proposed reduction taken in FY 2026, to allow the Foundation time to explore options to reduce its reliance on County funding for its operations.

Recognizing the fiscal challenges that the County faces, the Board has worked within its own budget and with partners to identify additional reductions to augment those proposed by the County Executive. Board of Supervisors office budgets will be held at the FY 2025 level, a decrease of \$0.28 million, or 3.4 percent, from the funding level proposed in the Advertised budget as Board offices will absorb the cost of compensation increases for office staff within existing funding levels. In addition, the IAFF, representative of the firefighters' and public safety communicators' union, has proposed that the Fire and Rescue Department shorten the internship for the Advanced Life Support (ALS) certification program from six months to four months, at a savings of \$0.38 million. The Tysons Community Alliance has also proposed a \$0.25 million reduction in the County's contribution towards its work. After all of the aforementioned adjustments to the FY 2026 budget, including these additional reductions, a balance of \$2.55 million remains. This funding is added to the Reserve for Economic Uncertainty, resulting in \$12.60 million being held for potential federal impacts.

Our cautious approach to this year's budget extends beyond the annual budget itself. Included in the Board's motions to approve this year's Capital Improvement Program – included later in this package – is an action to delay activity on the planned Judicial Annex for at least one year. This project is expected to be financed using Economic Development Authority bonds, with a planned construction cost of \$185 million and an estimated first year debt service payment of approximately \$17 million in FY 2027. Although delaying the project could result in inflationary cost increases, the current bid environment could be negatively impacted by the ongoing tariff battles. As a result, the Board feels that the risks of proceeding in uncertain market conditions outweigh the potential costs of delaying the project.

<b>Funding Adjustments Recommended by Board</b>	
	<b>FY 2026</b>
<b>Balance as of Add-On</b>	<b>\$5,619,575</b>
Establish a Food and Beverage Tax with rate of 4% and an initial dealer discount rate of 3%	\$67,900,000
Add 21 positions and operating expenses in the Department of Tax Administration and the Department of Information Technology to update County systems and administer the Food and Beverage Tax	(\$2,800,000)
Reduce the Real Estate Tax rate from the current rate of \$1.125 per \$100 of assessed value by ¼ cent to \$1.1225 per \$100 of assessed value (a reduction of 1 and ¾ cents from the proposed rate of \$1.14)	(\$59,418,524)
Provide bridge funding in the Department of Neighborhood and Community Services to allow FCPS to continue to operate the Middle School After School program during the 2025-2026 school year while transitioning to a fee-based model	(\$3,930,000)
Restore funding and 16 positions in the Police Department for crossing guards at FCPS high schools	(\$842,581)
Restore funding and 3 positions in the Fairfax-Falls Church Community Services Board for services to support students with developmental disabilities who are transitioning out of FCPS	(\$422,349)
Restore funding to Ambulance 416, Clifton, Ambulance 441, Crosspointe, Ambulance 420, Gunston, and Medic 439, North Point in the Fire and Rescue Department	(\$2,651,965)
Restore half of the proposed reduction for Volunteer Fire apparatus stipends in the Fire and Rescue Department	(\$35,000)
Restore funding to the Community Emergency Response Team (CERT) Program in the Fire and Rescue Department	(\$34,000)
Provide bridge funding in the Fairfax-Falls Church Community Services Board for one year for Post-Secondary Education services (within the Self-Directed Services program) for adults with developmental disabilities	(\$590,483)
Restore half of the proposed reduction in the Department of Neighborhood and Community Services for supportive and inclusion services provided at Senior Centers	(\$300,997)
Restore funding in the Department of Housing and Community Development for case management services provided to adults in emergency shelters	(\$75,000)
Restore half of the proposed reduction for Juvenile and Domestic Relations District Court contract for services to survivors of domestic violence	(\$25,000)
Restore funding for Parks trail maintenance and mowing for the Fairfax County Park Authority	(\$379,258)
Delay implementation of the full reduction to Park Foundation staff support by restoring partial funding to the Fairfax County Park Authority	(\$150,000)
Restore funding in the Facilities Management Department for landscaping and ground maintenance services at County-owned buildings and facilities	(\$223,324)
Reduce funding for the Paramedic Internship Program as recommended by the International Association of Firefighters (IAFF)	\$375,000

<b>Funding Adjustments Recommended by Board</b>	
	<b>FY 2026</b>
Reduce operational funding for the Tysons Community Alliance provided through the Contributory Fund	\$250,000
Eliminate proposed increase in Board of Supervisor office budgets	\$280,118
Set aside recurring balance in Reserve for Economic Uncertainty	(\$2,546,212)
Subtotal:	(\$5,619,575)
<b>Final Remaining Balance</b>	<b>\$0</b>

**As a result of these changes, we have a balanced FY 2026 budget.**

This budget includes other tax and fee adjustments, including decreases to the following taxes:

- A decrease in the Route 28 Highway Transportation Improvement District tax rate from \$0.14 to \$0.12 per \$100 of assessed value
- A decrease in the Phase II Dulles Rail Transportation Improvement District tax rate from \$0.16 to \$0.14 per \$100 of assessed value

In addition, this budget includes other tax and fee adjustments, including increases in Refuse and Sewer charges, as follows:

- An increase in the Refuse Collection fee from \$555 to \$610 per household
- An increase in the Refuse Disposal fee from \$79 to \$90 per ton
- An increase in Sewer Service Charges from \$8.81 to \$9.33 per 1,000 gallons
- An increase in the Sewer Service Base Charge from \$49.73 to \$52.62 per quarter
- An increase in the Sewer Availability Charge from \$9,038 to \$9,218

Taxes and fees in the FY 2026 budget that remain unchanged include:

- The Leaf Collection rate, which remains at \$0.019 per \$100 of assessed value
- The Stormwater Services district tax rate, which remains at \$0.0325 per \$100 of assessed value
- The Phase I Dulles Rail Transportation Improvement District tax rate, which remains at \$0.09 per \$100 of assessed value
- The Reston Service District tax rate, which remains at \$0.021 per \$100 of assessed value

- The Tysons Service District tax rate, which remains at \$0.05 per \$100 of assessed value

Therefore, having provided public notice and conducted a public hearing as required by Virginia law, **I move approval of the FY 2026 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, 2025, unless otherwise noted. **These actions result in a balanced budget for FY 2026.**



**Resolution Adopting Tax Rates for Fairfax County  
Fiscal Year 2026**

**ATTACHMENT II**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Room in the Fairfax County Government Center at Fairfax, Virginia, on Tuesday, May 13, 2025, at which meeting a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES  
FOR FAIRFAX COUNTY**

**FISCAL YEAR 2026**

**BE IT RESOLVED** that, pursuant to the provisions of Virginia Code § 58.1-3001, and after having first complied with the provisions of the Virginia Code §§ 15.2-2506 and 58.1-3321, the Board does hereby establish the tax levies for the fiscal budget year beginning July 1, 2025, and ending June 30, 2026, and calendar tax year beginning January 1, 2025 and ending December 31, 2025, as follows to wit:

**COUNTY LEVIES**

General provisions. The County property taxes are levied on each \$100.00 of assessed valuation of real estate and tangible personal property, excluding household furnishings, and including machinery and tools of mining, manufacturing, radio or television broadcasting, dairy, dry cleaning or laundry firms, and all personal property of research and development firms, in the County, including such property within the incorporated towns that are within the County. Except as otherwise stated herein, all such taxes are imposed generally pursuant with Virginia law on all taxable property throughout the County, including the incorporated towns therein, and the revenues derived from such levies shall be appropriated by the Board of Supervisors in accordance with Virginia law.

Real Estate\*

On each \$100.00 of the assessed valuation of real estate and improvements on real estate in the County the tax rate shall be ..... \$1.1225

\*Tax will be levied and collected in two semi-annual tax billings.

Commercial and Industrial Real Estate Tax for Transportation\*

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate in the County the tax rate in support of transportation shall be an additional..... \$0.125

\*Tax will be levied and collected in two semi-annual tax billings.

Personal Property

On each \$100.00 of assessed valuation of tangible personal property, including all property separately classified by Virginia Code § 58.1-3503, the tax rate shall be ..... \$4.57

Except for the following:

Mobile Homes

On each \$100.00 of assessed valuation of mobile homes, as separately classified by Virginia Code § 58.1-3506(A)(10), the tax rate shall be ..... \$1.1225

Machinery and Tools

On each \$100.00 of assessed valuation of machinery and tools, as separately classified by Virginia Code § 58.1-3507, the tax rate shall be ..... \$2.00

Research and Development

On each \$100.00 of assessed valuation of tangible personal property used or employed in a research and development business, as separately classified by Virginia Code § 58.1-3506(A)(7), the tax rate shall be ..... \$4.57

Certain Personal Property of Planned Residential Subdivisions

On each \$100.00 of assessed valuation of furniture, office, and maintenance equipment, exclusive of motor vehicles, which are owned and used by an organization whose real property is assessed in accordance with Virginia Code § 58.1-3284.1 and which is used by that organization for the purpose of maintaining or using the open or common space within a residential development as classified by Virginia Code § 58.1-3506(A)(24), the tax rate shall be ..... \$0.01

Van Pools - Privately Owned Vans

On each \$100.00 of assessed valuation of privately owned vans, as separately classified by Virginia Code § 58.1-3506(A)(13), the tax rate shall be ..... \$0.01

Privately owned vans means vans with a seating capacity of seven to fifteen persons used exclusively pursuant to a ridesharing agreement as defined in Virginia Code § 46.2-1400, and which have been certified as such by the Director of the Department of Tax Administration.

Motor Vehicles Owned by Members of a  
Volunteer Rescue Squad or Volunteer Fire Department

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(15), the tax rate shall be ..... \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (15), shall be defined to mean one motor vehicle owned or leased by each member of a volunteer rescue squad or volunteer fire department which is regularly used by such members to respond to emergency calls and certified as such by the Chief or Head of the Volunteer Organization and the Department of Tax Administration.

Motor Vehicles Specially Equipped to Provide  
Transportation for Physically Handicapped Individuals

On each \$100.00 of assessed valuation of motor vehicles as separately classified by Virginia Code § 58.1-3506(A)(14), the tax rate shall be ..... \$0.01

Specially equipped means any vehicle which has been modified specifically for the purpose of transporting physically handicapped individuals and the vehicle is certified as such by the Director of the Department of Tax Administration.

Motor Vehicles Owned  
By Certain Qualifying Elderly and Disabled Individuals

On each \$100.00 of assessed valuation of certain motor vehicles as classified by Virginia Code § 58.1-3506.1, the tax rate shall be ..... \$0.01

Applies to one motor vehicle owned and used by certain elderly and disabled persons who qualify on the basis of income and net worth.

Motor Vehicles Owned  
By Persons Who Have Been Appointed to Serve as Auxiliary Police Officers

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506(A)(20), the tax rate shall be ..... \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A) (20), shall be defined to mean one motor vehicle owned or leased by an Auxiliary Police Officer to respond to auxiliary police duties, subject to certification as required by the provisions of the authorizing statute.

Motor Vehicles Owned  
By Persons Who Have Been Appointed to Serve as Auxiliary Deputy Sheriffs

On each \$100.00 of assessed valuation of motor vehicles as classified by Virginia Code § 58.1-3506 (A)(32), the tax rate shall be ..... \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506 (A)(32), shall be defined to mean one motor vehicle owned or leased by an Auxiliary Deputy Sheriff to respond to auxiliary deputy sheriff duties, subject to certification as required by the provisions of the authorizing statute.

Aircraft and Flight Simulators

On each \$100.00 of assessed valuation of aircraft and flight simulators, as classified by Virginia Code § 58.1-3506(A)(2), (3), (4) and (5) the tax rate shall be ..... \$0.01

Antique Motor Vehicles

On each \$100.00 of assessed valuation of antique motor vehicles, as separately classified by Virginia Code § 58.1-3506(A)(6), the tax rate shall be ..... \$0.01

Antique motor vehicles or antique automobiles means every motor vehicle which was actually manufactured or designated by the manufacturer as a model manufactured in a calendar year not less than twenty-five years ago and is owned solely as a collector's item.

**Resolution Adopting Tax Rates for Fairfax County  
Fiscal Year 2026**

**ATTACHMENT II**

Boats

On each \$100.00 of assessed valuation of boats and watercraft, as classified by Virginia Code § 58.1-3506(A)(1), (12), (28), (29), (35) and (36) the tax rate shall be ..... \$0.01

Motor Vehicles Owned By Qualified Disabled Veterans

On each \$100.00 of assessed valuation of motor vehicles, as classified by Virginia Code § 58.1-3506(A)(19), the tax rate shall be ..... \$0.01

Motor vehicles as classified by Virginia Code § 58.1-3506(A)(19) shall be defined to mean one motor vehicle owned and regularly used by qualified disabled veterans, subject to certification as required by the provisions of the authorizing statute. Qualified disabled veteran shall be defined to mean a veteran who meets the disability definition in Virginia Code § 58.1-3506(A)(19) and is not eligible for a motor vehicle tax exemption authorized by state law.

**SANITARY DISTRICT LEVIES\***

Local District 1A Franconia

(Burgundy Village Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Local District 1A Franconia in the County, the tax rate shall be ..... \$0.020

Small District 1 Dranesville

(McLean Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 1 Dranesville in the County, the tax rate shall be ..... \$0.023

Small District 5 Hunter Mill

(Reston Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Small District 5 Hunter Mill in the County, the tax rate shall be ..... \$0.047

\*Tax will be levied and collected in two semi-annual tax billings.

Leaf Collection:

Small District 2 Braddock  
Local District 1A11 Dranesville  
Local District 1A21 Dranesville  
Local District 1A22 Dranesville  
Local District 1A61 Dranesville  
Local District 1B1 Dranesville  
Local District 1E Dranesville  
Small District 3 Dranesville  
Small District 7 Dranesville  
Small District 8 Dranesville  
Small District 10 Dranesville  
Small District 12 Dranesville  
Small District 15 Dranesville

Local District 1B Franconia  
Local District 1C Franconia  
Local District 1D Franconia  
Local District 1E Franconia  
Small District 1 Mason  
Local District 1A Mason  
Small District 2 Mason  
Small District 4 Mason  
Local District 7A Mason  
Small District 9 Mason  
Small District 10 Mason  
Local District 1A Mount Vernon  
Local District 1B Mount Vernon

**Resolution Adopting Tax Rates for Fairfax County  
Fiscal Year 2026**

**ATTACHMENT II**

Leaf Collection (continued):

Local District 1C Mount Vernon  
Local District 1D Mount Vernon  
Local District 1E Mount Vernon  
Small District 1 Providence

Small District 2 Providence  
Small District 4 Providence  
Small District 6 Providence  
Small District 7 Providence  
Small District 8 Providence

On each \$100.00 of assessed valuation of real estate within the boundaries of the above-enumerated Districts in the County, the tax rate shall be ..... \$0.019

On any real estate which is deleted from a sanitary district effective July 1, 2025, as a result of the contraction of such sanitary district, such real estate will be entitled to pro rata abatement from the amount of the annual charge hereby established for leaf collection.

On any real estate, which is added to a sanitary district effective July 1, 2025, as a result of either the creation or the enlargement of a sanitary district, such real estate will be charged a pro rata fee for the annual charge hereby established for leaf collection.

Refuse Service:

Small District 2 Braddock  
Small District 3 Braddock  
Small District 2 Hunter Mill  
Small District 3 Hunter Mill  
Local District 5A Hunter Mill  
Local District 1A1 Dranesville  
Local District 1A2 Dranesville  
Local District 1A3 Dranesville  
Local District 1A4 Dranesville  
Local District 1A5 Dranesville  
Local District 1A6 Dranesville  
Local District 1A8 Dranesville  
Local District 1A9 Dranesville  
Local District 1A11 Dranesville  
Local District 1A12 Dranesville  
Local District 1A21 Dranesville  
Local District 1A22 Dranesville  
Local District 1A61 Dranesville  
Local District 1B Dranesville  
Local District 1B1 Dranesville  
Local District 1B2 Dranesville  
Local District 1E Dranesville  
Small District 3 Dranesville  
Small District 4 Dranesville  
Small District 6 Dranesville  
Small District 7 Dranesville  
Small District 8 Dranesville  
Small District 9 Dranesville  
Small District 10 Dranesville  
Small District 11 Dranesville  
Small District 12 Dranesville  
Small District 13 Dranesville  
Small District 14 Dranesville  
Small District 15 Dranesville  
Small District 1 Franconia  
Local District 1A Franconia

Local District 1B Franconia  
Local District 1C Franconia  
Local District 1D Franconia  
Local District 1E Franconia  
Small District 2 Franconia  
Small District 3 Franconia  
Small District 4 Franconia  
Small District 1 Mason  
Local District 1A Mason  
Local District 1B Mason  
Local District 1C Mason  
Local District 1D Mason  
Local District 1F Mason  
Small District 2 Mason  
Small District 3 Mason  
Small District 4 Mason  
Small District 5 Mason  
Small District 6 Mason  
Small District 7 Mason  
Local District 7A Mason  
Small District 8 Mason  
Small District 9 Mason  
Small District 10 Mason  
Small District 11 Mason  
Small District 1 Mount Vernon  
Local District 1A Mount Vernon  
Local District 1B Mount Vernon  
Local District 1C Mount Vernon  
Local District 1D Mount Vernon  
Local District 1E Mount Vernon  
Small District 2 Mount Vernon  
Local District 2A Mount Vernon  
Local District 2B Mount Vernon  
Small District 1 Providence  
Local District 1A Providence  
Local District 1B Providence

**Resolution Adopting Tax Rates for Fairfax County  
Fiscal Year 2026**

**ATTACHMENT II**

Refuse Service (continued):

Small District 3 Providence  
Small District 4 Providence  
Small District 6 Providence  
Small District 7 Providence  
Small District 8 Providence

Small District 9 Providence  
Small District 11 Providence  
Small District 12 Providence  
Small District 13 Providence  
Small District 4 Springfield  
Small District 6 Springfield

On each single-family dwelling and on each unit of two-family dwellings, excluding apartments (garden through high-rise), multi-family condominiums (garden through high-rise), and/or other multi-unit dwelling type buildings, existing or under construction January 1, 2025, within the boundaries of the above enumerated Districts, a base annual charge of \$610.00 for refuse collection service to be added to the regular real estate tax bill, and that annual charge shall be subject to penalty and interest charges and becoming a lien against the property if not paid, in the same manner as any other real estate tax.

On any dwelling that is neither completed nor occupied by June 30, 2025, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to December 5, 2025, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is neither completed nor occupied by December 31, 2025, the owner thereof shall, upon application to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling, made prior to March 31, 2026, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is deleted from a sanitary district, as a result of the contraction of such sanitary district, the owner thereof will be entitled to relief in the amount of a pro rata portion of the base annual charge hereby established when service for refuse and recycling collection service is eliminated based on the service period.

On any dwelling that is added to a sanitary district, as a result of either the creation or the enlargement of a sanitary district or construction within the sanitary district, the owner thereof will be charged a pro rata portion of the base annual charge hereby established when service begins for refuse and recycling collection service based on the service period.

Water Service:

Small District Three within Springfield District

On any lot within the district, an annual assessment of \$959 commencing January 1, 2003 and ending December 31, 2032. This annual assessment is for the purpose of providing water service to Colchester Road-Lewis Park, a group of 141 homes located within the Lincoln-Lewis-Vannoy Conservation District.

**TRANSPORTATION IMPROVEMENT DISTRICT LEVIES\***

State Route 28 Highway Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of State Route 28 Transportation Improvement District, as specified by Virginia Code § 15.2-4607 and as set out in Chapter 587 of the 1997 Acts of the General Assembly, the tax rate shall be ..... \$0.12

Phase I Dulles Rail Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of Phase I Dulles Rail Transportation Improvement District, as specified by Virginia Code § 33.2-2105, the tax rate shall be ..... \$0.09

Phase II Dulles Rail Transportation Improvement District

On each \$100.00 of assessed valuation of the taxable commercial and industrial real estate within the boundary of Phase II Dulles Rail Transportation Improvement District, as specified by Virginia Code § 33.2-2105, the tax rate shall be ..... \$0.14

\*Tax will be levied and collected in two semi-annual tax billings.

**SPECIAL SERVICE DISTRICT FOR THE CONTROL OF PEST INFESTATIONS\***

On each \$100.00 of assessed valuation of real estate within Fairfax County, but exclusive of the Lake Barcroft Water Improvement District, within the service district established by Appendix I of the Fairfax County Code, the tax rate shall be ..... \$0.0010

\*Tax will be levied and collected in two semi-annual tax billings.

**SPECIAL SERVICE DISTRICT FOR STORMWATER MANAGEMENT\***

On each \$100.00 of assessed valuation of real estate within Fairfax County, within the service district, the tax rate shall be ..... \$0.0325

\*Tax will be levied and collected in two semi-annual tax billings.

**TYSONS TRANSPORTATION SERVICE DISTRICT NO. 1\***

On each \$100.00 of assessed valuation of real estate within Fairfax County, within the service district, the tax rate shall be ..... \$0.05

\*Tax will be levied and collected in two semi-annual tax billings.

**Resolution Adopting Tax Rates for Fairfax County  
Fiscal Year 2026**

**ATTACHMENT II**

**RESTON TRANSPORTATION SERVICE DISTRICT NO. 1\***

On each \$100.00 of assessed valuation of real estate within Fairfax County, within the service district, the tax rate shall be ..... \$0.021

\*Tax will be levied and collected in two semi-annual tax billings.

**SERVICE CHARGES FOR AMBULANCE TRANSPORT SERVICE**

Pursuant to Fairfax County Code § 4-26-1, each person being transported by any emergency medical services vehicle that is operated or maintained by the County or for which a permit has been issued to the County by the Virginia Office of Emergency Medical Services will be charged (1) a service fee of \$750 for Basic Life Support transport (BLS), (2) \$950 for Advanced Life Support, level 1 transport (ALS1), (3) \$1,175 for Advanced Life Support, level 2 transport (ALS2), and (4) \$18.00 per mile for ground transport mileage. The term "emergency medical services vehicle" has the definition specified in Virginia Code § 32.1-111.1.

GIVEN under my hand this 13<sup>th</sup> day of May, 2025

By: \_\_\_\_\_  
Jill G. Cooper  
Clerk for the Board of Supervisors



**APPROPRIATION RESOLUTION**  
**For the Period of July 1, 2025 - June 30, 2026**  
**Supported by the FY 2026 Fiscal Plan**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 13, 2025, at which meeting a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that the following appropriations are hereby made for the twelve (12) month period ending June 30, 2026 and be it further resolved that no money shall be drawn from the Treasury of the County nor shall any obligations for the expenditure of money be incurred, except pursuant to this appropriation resolution, or pursuant to such supplemental appropriation as may be made by this Board.

**Appropriate to:**

**Fund 10001 - General Fund**

**AGENCY**

01	Board of Supervisors		
	Compensation	\$7,568,942	
	Operating Expenses	\$483,050	
		<u>\$8,051,992</u>	
02	Office of the County Executive		
	Compensation	\$8,106,356	
	Operating Expenses	\$1,207,678	
		<u>\$9,314,034</u>	
03	Department of Clerk Services		
	Compensation	\$1,907,917	
	Operating Expenses	\$342,212	
		<u>\$2,250,129</u>	
04	Department of Cable and Consumer Services		
	Compensation	\$708,068	
	Operating Expenses	\$152,946	
		<u>\$861,014</u>	
06	Department of Finance		
	Compensation	\$6,335,938	
	Operating Expenses	\$4,949,889	
	Work Performed for Others	(\$751,697)	
		<u>\$10,534,130</u>	
08	Facilities Management Department		
	Compensation	\$18,635,617	
	Operating Expenses	\$59,922,381	
	Work Performed for Others	(\$5,433,663)	
		<u>\$73,124,335</u>	
11	Department of Human Resources		
	Compensation	\$10,420,021	
	Operating Expenses	\$1,130,584	
		<u>\$11,550,605</u>	

**Fund 10001 - General Fund****AGENCY**

<b>12</b>	<b>Department of Procurement and Material Management</b>	
	Compensation	\$7,628,892
	Operating Expenses	\$1,818,363
	Work Performed for Others	(\$288,803)
		<b>\$9,158,452</b>
<b>13</b>	<b>Office of Public Affairs</b>	
	Compensation	\$2,693,482
	Operating Expenses	\$355,361
		<b>\$3,048,843</b>
<b>15</b>	<b>Office of Elections</b>	
	Compensation	\$6,702,464
	Operating Expenses	\$2,785,437
		<b>\$9,487,901</b>
<b>16</b>	<b>Economic Development Authority</b>	
	Compensation	\$5,046,643
	Operating Expenses	\$4,319,978
		<b>\$9,366,621</b>
<b>17</b>	<b>Office of the County Attorney</b>	
	Compensation	\$11,155,199
	Operating Expenses	\$602,141
	Work Performed for Others	(\$466,522)
		<b>\$11,290,818</b>
<b>20</b>	<b>Department of Management and Budget</b>	
	Compensation	\$8,274,772
	Operating Expenses	\$559,985
		<b>\$8,834,757</b>
<b>25</b>	<b>Business Planning and Support</b>	
	Compensation	\$1,201,851
	Operating Expenses	\$363,588
	Work Performed for Others	(\$200,000)
		<b>\$1,365,439</b>
<b>26</b>	<b>Office of Capital Facilities</b>	
	Compensation	\$19,645,027
	Operating Expenses	\$9,830,418
	Work Performed for Others	(\$10,657,906)
		<b>\$18,817,539</b>
<b>30</b>	<b>Department of Economic Initiatives</b>	
	Compensation	\$2,041,355
	Operating Expenses	\$257,571
		<b>\$2,298,926</b>
<b>35</b>	<b>Department of Planning and Development</b>	
	Compensation	\$16,103,105
	Operating Expenses	\$1,113,088
		<b>\$17,216,193</b>

**Fund 10001 - General Fund****AGENCY**

<b>37</b>	<b>Office of the Financial and Program Auditor</b>	
	Compensation	\$485,994
	Operating Expenses	\$29,666
		<b>\$515,660</b>
<b>38</b>	<b>Department of Housing and Community Development</b>	
	Compensation	\$10,958,367
	Operating Expenses	\$32,005,982
	Work Performed for Others	(\$378,598)
		<b>\$42,585,751</b>
<b>39</b>	<b>Office of Human Rights and Equity Programs</b>	
	Compensation	\$1,932,812
	Operating Expenses	\$104,995
		<b>\$2,037,807</b>
<b>40</b>	<b>Department of Transportation</b>	
	Compensation	\$13,473,224
	Operating Expenses	\$1,388,861
	Work Performed for Others	(\$2,372,354)
		<b>\$12,489,731</b>
<b>41</b>	<b>Civil Service Commission</b>	
	Compensation	\$433,596
	Operating Expenses	\$51,186
		<b>\$484,782</b>
<b>42</b>	<b>Office of the Independent Police Auditor</b>	
	Compensation	\$327,523
	Operating Expenses	\$32,675
		<b>\$360,198</b>
<b>43</b>	<b>Office of the Police Civilian Review Panel</b>	
	Compensation	\$274,144
	Operating Expenses	\$33,000
		<b>\$307,144</b>
<b>51</b>	<b>Fairfax County Park Authority</b>	
	Compensation	\$33,682,824
	Operating Expenses	\$6,857,739
	Work Performed for Others	(\$4,026,161)
	Capital Outlay	\$250,000
		<b>\$36,764,402</b>
<b>52</b>	<b>Fairfax County Public Library</b>	
	Compensation	\$30,693,178
	Operating Expenses	\$5,846,276
		<b>\$36,539,454</b>
<b>57</b>	<b>Department of Tax Administration</b>	
	Compensation	\$30,818,193
	Operating Expenses	\$6,598,994
		<b>\$37,417,187</b>

**Fund 10001 - General Fund****AGENCY**

<b>67</b>	<b>Department of Family Services</b>	
	Compensation	\$96,719,680
	Operating Expenses	\$84,124,103
	Work Performed for Others	(\$534,749)
		<b>\$180,309,034</b>
<b>70</b>	<b>Department of Information Technology</b>	
	Compensation	\$32,264,214
	Operating Expenses	\$11,192,177
		<b>\$43,456,391</b>
<b>71</b>	<b>Health Department</b>	
	Compensation	\$70,157,843
	Operating Expenses	\$22,204,307
		<b>\$92,362,150</b>
<b>79</b>	<b>Department of Neighborhood and Community Services</b>	
	Compensation	\$88,193,273
	Operating Expenses	\$28,188,941
		<b>\$116,382,214</b>
<b>80</b>	<b>Circuit Court and Records</b>	
	Compensation	\$13,251,509
	Operating Expenses	\$2,132,269
		<b>\$15,383,778</b>
<b>81</b>	<b>Juvenile and Domestic Relations District Court</b>	
	Compensation	\$28,977,788
	Operating Expenses	\$3,722,569
		<b>\$32,700,357</b>
<b>82</b>	<b>Office of the Commonwealth's Attorney</b>	
	Compensation	\$9,317,295
	Operating Expenses	\$457,565
		<b>\$9,774,860</b>
<b>85</b>	<b>General District Court</b>	
	Compensation	\$6,021,917
	Operating Expenses	\$1,198,116
		<b>\$7,220,033</b>
<b>87</b>	<b>Unclassified Administrative Expenses (Nondepartmental)</b>	
	Operating Expenses	\$2,546,212
		<b>\$2,546,212</b>
<b>89</b>	<b>Employee Benefits</b>	
	Benefits	\$596,691,101
	Non-Pay Employee Benefits	\$3,091,307
	Operating Expenses	\$1,422,850
	Work Performed for Others	(\$2,240,378)
		<b>\$598,964,880</b>

**Fund 10001 - General Fund****AGENCY**

<b>90</b>	<b>Police Department</b>	
	Compensation	\$250,041,503
	Operating Expenses	\$40,740,597
	Work Performed for Others	(\$697,406)
	Capital Outlay	\$428,617
		<hr/>
		<b>\$290,513,311</b>
<b>91</b>	<b>Office of the Sheriff</b>	
	Compensation	\$72,730,367
	Operating Expenses	\$10,840,100
		<hr/>
		<b>\$83,570,467</b>
<b>92</b>	<b>Fire and Rescue Department</b>	
	Compensation	\$235,444,055
	Operating Expenses	\$37,226,600
		<hr/>
		<b>\$272,670,655</b>
<b>93</b>	<b>Department of Emergency Management and Security</b>	
	Compensation	\$3,025,314
	Operating Expenses	\$5,796,790
		<hr/>
		<b>\$8,822,104</b>
<b>96</b>	<b>Department of Animal Services</b>	
	Compensation	\$8,174,058
	Operating Expenses	\$2,272,499
		<hr/>
		<b>\$10,446,557</b>
<b>97</b>	<b>Department of Code Compliance</b>	
	Compensation	\$4,765,313
	Operating Expenses	\$612,657
		<hr/>
		<b>\$5,377,970</b>

## FUND

10020	Consolidated Community Funding Pool	
	Operating Expenses	\$13,542,806
		<b>\$13,542,806</b>
10030	Contributories	
	Operating Expenses	\$20,584,837
		<b>\$20,584,837</b>
20000	Consolidated Debt Service	
	Bond Expenses	\$380,281,017
		<b>\$380,281,017</b>
30000	Metro Operations and Construction	
	County Services	\$104,709,633
		<b>\$104,709,633</b>
30010	General Construction and Contributions	
	Capital Projects	\$30,910,536
		<b>\$30,910,536</b>
30015	Environmental and Energy Program	
	Capital Projects	\$1,300,000
		<b>\$1,300,000</b>
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$2,500,000
		<b>\$2,500,000</b>
30050	Transportation Improvements	
	Capital Projects	\$500,000
		<b>\$500,000</b>
30300	Affordable Housing Development and Investment	
	Capital Projects	\$48,641,801
		<b>\$48,641,801</b>
40000	County Transit Systems	
	Operating Expenses	\$166,259,593
	Work Performed for Others	(\$10,571,249)
	Capital Projects	\$7,200,000
		<b>\$162,888,344</b>
40010	County and Regional Transportation Projects	
	Compensation	\$7,310,252
	Benefits	\$3,448,203
	Operating Expenses	\$3,674,701
	Work Performed for Others	(\$1,135,893)
	Capital Projects	\$52,133,274
	Bond Expenses	\$13,300,000
		<b>\$78,730,537</b>

## FUND

<b>40030</b>	<b>Cable Communications</b>	
	Compensation	\$4,385,686
	Benefits	\$2,209,032
	Operating Expenses	\$4,515,597
	Capital Outlay	\$400,000
		<hr/>
		<b>\$11,510,315</b>
<b>40040</b>	<b>Fairfax-Falls Church Community Services Board</b>	
	Compensation	\$120,482,953
	Benefits	\$55,583,551
	Operating Expenses	\$49,888,669
	Work Performed for Others	(\$1,568,760)
		<hr/>
		<b>\$224,386,413</b>
<b>40045</b>	<b>Early Childhood Birth to 5</b>	
	Compensation	\$5,012,002
	Benefits	\$2,501,619
	Operating Expenses	\$28,430,963
		<hr/>
		<b>\$35,944,584</b>
<b>40050</b>	<b>Reston Community Center</b>	
	Compensation	\$5,608,417
	Benefits	\$2,293,128
	Operating Expenses	\$4,107,075
	Capital Projects	\$460,000
		<hr/>
		<b>\$12,468,620</b>
<b>40060</b>	<b>McLean Community Center</b>	
	Compensation	\$3,292,344
	Benefits	\$1,356,904
	Operating Expenses	\$3,384,225
	Capital Projects	\$68,000
		<hr/>
		<b>\$8,101,473</b>
<b>40070</b>	<b>Burgundy Village Community Center</b>	
	Compensation	\$23,357
	Benefits	\$1,736
	Operating Expenses	\$25,646
		<hr/>
		<b>\$50,739</b>
<b>40080</b>	<b>Integrated Pest Management Program</b>	
	Compensation	\$1,767,747
	Benefits	\$690,163
	Operating Expenses	\$1,255,557
	Capital Outlay	\$35,000
		<hr/>
		<b>\$3,748,467</b>

## FUND

## 40090 E-911

Compensation	\$27,769,321
Benefits	\$12,652,558
Operating Expenses	\$14,773,963
IT Projects	\$9,639,152
	<b>\$64,834,994</b>

## 40100 Stormwater Services

Compensation	\$18,951,708
Benefits	\$8,763,652
Operating Expenses	\$3,384,636
Work Performed for Others	(\$1,300,000)
Capital Outlay	\$493,000
Capital Projects	\$77,287,769
	<b>\$107,580,765</b>

## 40110 Dulles Rail Phase I Transportation Improvement District

Bond Expenses	\$13,828,550
	<b>\$13,828,550</b>

## 40120 Dulles Rail Phase II Transportation Improvement District

Bond Expenses	\$9,728,441
	<b>\$9,728,441</b>

## 40125 Metrorail Parking System Pledged Revenues

Capital Projects	\$13,328,863
	<b>\$13,328,863</b>

## 40130 Leaf Collection

Compensation	\$698,873
Benefits	\$222,956
Operating Expenses	\$2,590,203
Capital Outlay	\$825,000
	<b>\$4,337,032</b>

## 40140 Refuse Collection and Recycling Operations

Compensation	\$7,743,292
Benefits	\$4,198,624
Non-Pay Employee Benefits	\$56,000
Operating Expenses	\$13,235,739
Work Performed for Others	(\$73,457)
Capital Outlay	\$2,265,000
Capital Projects	\$445,000
	<b>\$27,870,198</b>



## FUND

40150	Refuse Disposal	
	Compensation	\$10,936,423
	Benefits	\$6,301,999
	Non-Pay Employee Benefits	\$125,000
	Operating Expenses	\$49,529,243
	Work Performed for Others	(\$97,505)
	Capital Outlay	\$3,254,000
	Capital Projects	\$3,195,000
		<hr/>
		<b>\$73,244,160</b>
40170	I-95 Refuse Disposal	
	Compensation	\$5,170,175
	Benefits	\$2,603,974
	Non-Pay Employee Benefits	\$10,900
	Operating Expenses	\$4,126,546
	Capital Outlay	\$1,099,000
	Capital Projects	\$3,580,000
		<hr/>
		<b>\$16,590,595</b>
40200	Land Development Services	
	Compensation	\$33,308,904
	Benefits	\$16,977,859
	Operating Expenses	\$9,430,397
	Work Performed for Others	(\$1,016,127)
		<hr/>
		<b>\$58,701,033</b>
40300	Housing Trust Fund	
	Capital Projects	\$1,597,669
		<hr/>
		<b>\$1,597,669</b>
50000	Federal-State Grant Fund	
	Grant Expenditures	\$151,029,429
		<hr/>
		<b>\$151,029,429</b>
50800	Community Development Block Grant	
	Grant Expenditures	\$7,656,674
		<hr/>
		<b>\$7,656,674</b>
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$2,417,009
		<hr/>
		<b>\$2,417,009</b>
60000	County Insurance	
	Compensation	\$1,352,705
	Benefits	\$636,807
	Non-Pay Employee Benefits	\$20,395,500
	Operating Expenses	\$13,111,983
	Work Performed for Others	(\$310,000)
		<hr/>
		<b>\$35,186,995</b>

## FUND

60010	Department of Vehicle Services	
	Compensation	\$21,212,742
	Benefits	\$9,067,007
	Non-Pay Employee Benefits	\$125,007
	Operating Expenses	\$43,492,354
	Capital Outlay	\$20,564,034
		<b>\$94,461,144</b>
60020	Document Services	
	Compensation	\$1,768,310
	Benefits	\$867,840
	Operating Expenses	\$7,313,096
		<b>\$9,949,246</b>
60030	Technology Infrastructure Services	
	Compensation	\$8,251,351
	Benefits	\$3,131,158
	Operating Expenses	\$53,213,827
	Capital Outlay	\$800,000
		<b>\$65,396,336</b>
60040	Health Benefits	
	Compensation	\$356,000
	Benefits	\$148,000
	Non-Pay Employee Benefits	\$219,706,162
	Operating Expenses	\$297,831
		<b>\$220,507,993</b>
69010	Sewer Operation and Maintenance	
	Compensation	\$35,669,030
	Benefits	\$16,112,567
	Non-Pay Employee Benefits	\$182,000
	Operating Expenses	\$100,127,700
	Work Performed for Others	(\$550,000)
	Capital Outlay	\$2,938,000
		<b>\$154,479,297</b>
69020	Sewer Bond Parity Debt Service	
	Bond Expenses	\$47,207,406
		<b>\$47,207,406</b>
69040	Sewer Bond Subordinate Debt Service	
	Bond Expenses	\$24,223,191
		<b>\$24,223,191</b>
69300	Sewer Construction Improvements	
	Capital Projects	\$100,000,000
		<b>\$100,000,000</b>
69310	Sewer Bond Construction	
	Capital Projects	\$228,500,000
		<b>\$228,500,000</b>

## FUND

70000	Route 28 Tax District	
	Operating Expenses	\$10,407,279
		<b>\$10,407,279</b>
70040	Mosaic District Community Development Authority	
	Bond Expenses	\$4,881,795
		<b>\$4,881,795</b>
73000	Employees' Retirement Trust	
	Compensation	\$2,882,304
	Benefits	\$1,488,213
	Operating Expenses	\$542,940,906
		<b>\$547,311,423</b>
73010	Uniformed Employees Retirement Trust	
	Compensation	\$683,952
	Benefits	\$355,531
	Operating Expenses	\$174,552,651
		<b>\$175,592,134</b>
73020	Police Retirement Trust	
	Compensation	\$850,904
	Benefits	\$445,893
	Operating Expenses	\$148,583,030
		<b>\$149,879,827</b>
73030	OPEB Trust	
	Compensation	\$122,628
	Benefits	\$38,436
	Non-Pay Employee Benefits	\$118
	Operating Expenses	\$16,392,667
		<b>\$16,553,849</b>

GIVEN under my hand this 13th day of May, 2025

A Copy - Teste:

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Jill G. Cooper  
Clerk for the Board of Supervisors

**APPROPRIATION RESOLUTION**  
**For the Period of July 1, 2025 - June 30, 2026**  
**Supported by the FY 2026 Fiscal Plan**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 13, 2025, at which meeting a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that the following appropriations are hereby made for the twelve (12) month period ending June 30, 2026 and be it further resolved that no money shall be drawn from the Treasury of the County nor shall any obligations for the expenditure of money be incurred, except pursuant to this appropriation resolution, or pursuant to such supplemental appropriation as may be made by this Board.

**Appropriate to:**

**Schools**

**FUND**

S10000	Public School Operating	
	Operating Expenditures	\$3,839,531,845
S31000	Public School Construction	
	Capital Projects	\$262,846,013
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$139,144,760
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$9,721,528
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$106,994,891
S60000	Public School Insurance	
	Operating Expenditures	\$34,748,941
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$703,405,973
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$260,665,007
S71100	Public School OPEB Trust	
	Operating Expenditures	\$18,799,500

GIVEN under my hand this 13th day of May, 2025

A Copy - Teste:

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Jill G. Cooper  
Clerk for the Board of Supervisors

**FISCAL PLANNING RESOLUTION**  
**Fiscal Year 2026**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 13, 2025, at which meeting a quorum was present and voting, the following resolution was adopted:

For the Purposes of Fiscal Planning, the FY 2026 Budget Plan for the County of Fairfax is hereby adopted as proposed with the following changes:

**GENERAL FUND REQUIREMENTS AND RESOURCES**

**REQUIREMENTS:**

Total Advertised General Fund Expenditures	\$2,133,486,598
Net Change to Advertised Expenditures	<u>\$13,088,219</u>
<b>Approved General Fund Expenditures</b>	<b>\$2,146,574,817</b>
 Total Advertised Transfers from the General Fund	 \$3,563,171,543
Net Change to Advertised Transfers Out	<u>\$1,012,832</u>
<b>Approved Transfers from the General Fund</b>	<b>\$3,564,184,375</b>
 Advertised General Fund Total Requirements	 \$5,696,658,141
Plus: Net Change in Expenditures	\$13,088,219
Plus: Net Change in Transfers Out	<u>\$1,012,832</u>
<b>Approved General Fund Disbursements</b>	<b>\$5,710,759,192</b>
 Advertised General Fund Ending Balance	 \$240,001,406
Net Change to Advertised Ending Balance	<u>(\$5,619,575)</u>
<b>Approved General Fund Ending Balance</b>	<b>\$234,381,831</b>
 <b>Approved General Fund Total Requirements</b>	 <b>\$5,945,141,023</b>

**RESOURCES:**

Advertised General Fund Beginning Balance	\$227,866,326
Net Change to Advertised General Fund Beginning Balance	<u>\$0</u>
<b>Approved General Fund Beginning Balance</b>	<b>\$227,866,326</b>
 Total Advertised General Fund Receipts	 \$5,700,699,214
Net Change to Advertised Receipts	<u>\$8,481,476</u>
<b>Approved General Fund Receipts</b>	<b>\$5,709,180,690</b>
 Total Advertised Transfers into the General Fund	 \$8,094,007
Net Change to Advertised Transfers In	<u>\$0</u>
<b>Approved Transfers to the General Fund</b>	<b>\$8,094,007</b>
 <b>Approved Total General Fund Resources</b>	 <b>\$5,945,141,023</b>

**SUMMARY OF ALL FUNDS:**

Total Advertised Expenditures	\$11,087,983,553
Net Change to Advertised Expenditures	<u>\$12,533,171</u>
<b>Total Approved Funds</b>	<b>\$11,100,516,724</b>
 Total Advertised Estimated Resources	 \$11,087,983,553
Net Change to Advertised Resources	<u>\$12,533,171</u>
<b>Total Approved Estimated Resources</b>	<b>\$11,100,516,724</b>

GIVEN under my hand this 13th day of May, 2025

A Copy - Teste:

\_\_\_\_\_  
 Jill G. Cooper  
 Clerk for the Board of Supervisors

## FY 2026 ADOPTED FUND STATEMENT

### FUND 10001, GENERAL FUND

	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan <sup>1</sup>	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Beginning Balance</b>	<b>\$526,410,446</b>	<b>\$218,657,391</b>	<b>\$459,104,739</b>	<b>\$227,866,326</b>	<b>\$227,866,326</b>	<b>(\$231,238,413)</b>	<b>(50.37%)</b>
<b>Revenue <sup>2</sup></b>							
Real Property Taxes	\$3,381,552,819	\$3,574,204,859	\$3,564,839,593	\$3,795,852,442	\$3,737,057,704	\$172,218,111	4.83%
Personal Property Taxes <sup>3</sup>	553,470,819	600,998,045	606,435,073	595,971,364	595,347,578	(11,087,495)	(1.83%)
General Other Local Taxes	625,140,000	622,131,783	639,943,779	661,981,785	729,881,785	89,938,006	14.05%
Permit, Fees & Regulatory Licenses	9,782,921	11,430,461	11,470,802	12,985,962	12,985,962	1,515,160	13.21%
Fines & Forfeitures	8,137,546	9,214,101	9,214,101	9,214,101	9,214,101	0	0.00%
Revenue from Use of Money & Property	176,769,306	166,146,069	182,103,949	152,662,534	152,662,534	(29,441,415)	(16.17%)
Charges for Services	67,935,000	69,024,437	70,980,758	71,808,877	71,808,877	828,119	1.17%
Revenue from the Commonwealth <sup>3</sup>	326,174,225	328,310,624	333,047,150	334,059,923	334,059,923	1,012,773	0.30%
Revenue from the Federal Government	53,430,262	41,150,532	45,151,097	44,927,651	44,927,651	(223,446)	(0.49%)
Recovered Costs/Other Revenue	20,905,944	20,363,644	20,837,232	21,234,575	21,234,575	397,343	1.91%
<b>Total Revenue</b>	<b>\$5,223,298,842</b>	<b>\$5,442,974,555</b>	<b>\$5,484,023,534</b>	<b>\$5,700,699,214</b>	<b>\$5,709,180,690</b>	<b>\$225,157,156</b>	<b>4.11%</b>
<b>Transfers In</b>							
Fund 30010 General Construction and Contributions	\$0	\$0	\$2,000,000	\$0	\$0	(\$2,000,000)	(100.00%)
Fund 40030 Cable Communications	2,679,707	2,250,467	2,250,467	0	0	(2,250,467)	(100.00%)
Fund 40040 Fairfax-Falls Church Community Services Board	0	0	15,000,000	0	0	(15,000,000)	(100.00%)
Fund 40080 Integrated Pest Management	151,000	159,824	159,824	159,824	159,824	0	0.00%
Fund 40100 Stormwater Services	1,400,000	1,609,462	1,609,462	1,609,462	1,609,462	0	0.00%
Fund 40130 Leaf Collection	54,000	44,193	44,193	44,193	44,193	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	539,815	539,815	539,815	539,815	0	0.00%
Fund 40150 Refuse Disposal	707,000	802,437	802,437	802,437	802,437	0	0.00%
Fund 40170 I-95 Refuse Disposal	209,000	249,596	249,596	249,596	249,596	0	0.00%
Fund 40200 Land Development Services	350,000	433,852	433,852	433,852	433,852	0	0.00%
Fund 69010 Sewer Operation and Maintenance	3,000,000	3,434,828	3,434,828	3,434,828	3,434,828	0	0.00%
Fund 80000 Park Revenue and Operating	820,000	820,000	820,000	820,000	820,000	0	0.00%
<b>Total Transfers In</b>	<b>\$9,864,707</b>	<b>\$10,344,474</b>	<b>\$27,344,474</b>	<b>\$8,094,007</b>	<b>\$8,094,007</b>	<b>(\$19,250,467)</b>	<b>(70.40%)</b>
<b>Total Available</b>	<b>\$5,759,573,995</b>	<b>\$5,671,976,420</b>	<b>\$5,970,472,747</b>	<b>\$5,936,659,547</b>	<b>\$5,945,141,023</b>	<b>(\$25,331,724)</b>	<b>(0.42%)</b>
<b>Direct Expenditures <sup>2</sup></b>							
Personnel Services	\$1,016,544,787	\$1,141,968,922	\$1,114,652,724	\$1,171,758,610	\$1,176,339,633	\$61,686,909	5.53%
Operating Expenses	440,062,365	376,697,786	530,971,752	390,402,546	397,822,396	(133,149,356)	(25.08%)
Recovered Costs	(35,200,484)	(26,124,840)	(26,124,840)	(25,957,859)	(25,807,859)	316,981	(1.21%)
Capital Equipment	34,280,732	678,617	9,239,576	678,617	678,617	(8,560,959)	(92.66%)
Fringe Benefits	469,555,635	550,750,926	546,351,465	596,604,684	597,542,030	51,190,565	9.37%
<b>Total Direct Expenditures</b>	<b>\$1,925,243,035</b>	<b>\$2,043,971,411</b>	<b>\$2,175,090,677</b>	<b>\$2,133,486,598</b>	<b>\$2,146,574,817</b>	<b>(\$28,515,860)</b>	<b>(1.31%)</b>
<b>Transfers Out</b>							
Fund S10000 School Operating	\$2,419,409,875	\$2,584,409,875	\$2,584,409,875	\$2,703,050,892	\$2,703,050,892	\$118,641,017	4.59%
Fund S31000 School Construction	25,531,192	15,600,000	25,134,972	15,600,000	15,600,000	(9,534,972)	(37.94%)
Fund 10010 Revenue Stabilization <sup>4</sup>	0	0	0	0	0	0	-
Fund 10015 Economic Opportunity Reserve <sup>4</sup>	1,660,087	0	1,915,139	0	0	(1,915,139)	(100.00%)
Fund 10020 Community Funding Pool	12,977,337	13,542,806	13,557,281	13,542,806	13,542,806	(14,475)	(0.11%)
Fund 10030 Contributory Fund	20,070,696	19,667,330	21,222,330	20,834,837	20,584,837	(637,493)	(3.00%)
Fund 10040 Information Technology Projects	20,917,533	0	15,396,010	0	0	(15,396,010)	(100.00%)
Fund 20000 County Debt Service	137,780,516	149,380,516	149,380,516	157,980,516	157,980,516	8,600,000	5.76%
Fund 20001 School Debt Service	200,028,432	208,928,432	208,928,432	215,628,432	215,628,432	6,700,000	3.21%
Fund 30000 Metro Operations and Construction	53,046,270	63,046,270	63,046,270	63,046,270	63,046,270	0	0.00%
Fund 30010 General Construction and Contributions	68,236,276	28,658,933	59,074,817	27,457,700	27,707,700	(31,367,117)	(53.10%)

## FY 2026 ADOPTED FUND STATEMENT

### FUND 10001, GENERAL FUND

	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan <sup>1</sup>	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Transfers Out (Cont.)</b>							
Fund 30015 Environmental and Energy Program	9,406,767	1,298,767	9,348,767	1,300,000	1,300,000	(8,048,767)	(86.09%)
Fund 30020 Infrastructure Replacement and Upgrades	39,876,145	2,500,000	41,977,949	2,500,000	2,500,000	(39,477,949)	(94.04%)
Fund 30050 Transportation Improvements	26,483,177	0	25,926,590	500,000	500,000	(25,426,590)	(98.07%)
Fund 30070 Public Safety Construction	4,000,000	0	7,000,000	0	0	(7,000,000)	(100.00%)
Fund 30300 Affordable Housing Development and Investment	12,500,000	0	0	0	0	0	-
Fund 40000 County Transit Systems	42,965,059	46,396,047	46,464,283	46,608,190	46,608,190	143,907	0.31%
Fund 40040 Fairfax-Falls Church Community Services Board	175,995,187	181,435,866	181,406,295	183,371,871	184,384,703	2,978,408	1.64%
Fund 40045 Early Childhood Birth to 5	34,071,953	34,784,561	34,784,561	35,728,624	35,728,624	944,063	2.71%
Fund 40090 E-911	13,593,295	16,750,642	17,882,242	17,644,053	17,644,053	(238,189)	(1.33%)
Fund 40200 Land Development Services	6,500,000	0	0	0	0	0	-
Fund 50000 Federal/State Grants	4,432,654	5,084,920	5,084,920	5,287,443	5,287,443	202,523	3.98%
Fund 60000 County Insurance	27,527,278	24,439,550	24,439,550	24,461,533	24,461,533	21,983	0.09%
Fund 60010 Department of Vehicle Services	5,000,650	0	4,587,636	0	0	(4,587,636)	(100.00%)
Fund 60020 Document Services Division	4,492,593	4,589,474	4,589,474	4,718,727	4,718,727	129,253	2.82%
Fund 60030 Technology Infrastructure Services	6,142,154	6,666,733	14,240,939	16,081,886	16,081,886	1,840,947	12.93%
Fund 73030 OPEB Trust	1,500,000	1,000,000	6,550,000	6,500,000	6,500,000	(50,000)	(0.76%)
Fund 83000 Alcohol Safety Action Program	1,081,095	1,166,896	1,166,896	1,327,763	1,327,763	160,867	13.79%
<b>Total Transfers Out</b>	<b>\$3,375,226,221</b>	<b>\$3,409,347,618</b>	<b>\$3,567,515,744</b>	<b>\$3,563,171,543</b>	<b>\$3,564,184,375</b>	<b>(\$3,331,369)</b>	<b>(0.09%)</b>
<b>Total Disbursements</b>	<b>\$5,300,469,256</b>	<b>\$5,453,319,029</b>	<b>\$5,742,606,421</b>	<b>\$5,696,658,141</b>	<b>\$5,710,759,192</b>	<b>(\$31,847,229)</b>	<b>(0.55%)</b>
<b>Total Ending Balance</b>	<b>\$459,104,739</b>	<b>\$218,657,391</b>	<b>\$227,866,326</b>	<b>\$240,001,406</b>	<b>\$234,381,831</b>	<b>\$6,515,505</b>	<b>2.86%</b>
Less:							
Managed Reserve <sup>4</sup>	\$218,428,265	\$218,428,265	\$227,866,326	\$227,866,326	\$227,866,326	\$0	0.00%
ARPA Coronavirus State and Local Fund <sup>5</sup>	59,224,749	0	0	0	0	0	-
FY 2024 Audit Adjustments <sup>2</sup>	(156,672)	0	0	0	0	0	-
Reserve for One-Time Requirements	229,126	229,126	0	0	0	0	-
Reserve for Tourism <sup>6</sup>	0	0	0	6,515,505	6,515,505	0	-
<b>Total Available</b>	<b>\$181,379,271</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,619,575</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

<sup>1</sup> The FY 2025 Revised Budget Plan includes the actions taken by the Board of Supervisors on May 6, 2025, on the FY 2025 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2026 Adopted Budget Plan volumes.

<sup>2</sup> In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2024 revenues are increased \$300,386.26 and FY 2024 expenditures are increased \$457,040.48 to reflect audit adjustments as included in the FY 2024 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2025 Revised Budget Plan reflects a net decrease of \$156,672. The ACFR reflects all audit adjustments in FY 2024. Details of the audit adjustments were found in Attachment VI of the FY 2025 Third Quarter Package.

<sup>3</sup> 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.

<sup>4</sup> The Revenue Stabilization Reserve, Economic Opportunity Reserve, and Managed Reserve are projected to be maintained at their combined target of 10 percent of total General Fund disbursements in FY 2026.

<sup>5</sup> Federal Stimulus funds provided to the County through the CARES Coronavirus Relief Fund (CRF) and the American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are accounted for in Agency 87, Unclassified Administrative Expenses, in a separate sub-fund within the General Fund.

<sup>6</sup> Revenue associated with the additional 1 percent increase in Transient Occupancy Tax for tourism is held in reserve pending identification of tourism-related uses for this funding.

## FY 2026 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan <sup>1</sup>	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
<b>Legislative-Executive Functions / Central Services</b>							
01 Board of Supervisors	\$6,729,539	\$8,051,992	\$8,051,992	\$8,332,110	\$8,051,992	\$0	0.00%
02 Office of the County Executive	8,080,940	9,531,590	10,258,141	9,314,034	9,314,034	(944,107)	(9.20%)
03 Department of Clerk Services	2,009,153	2,224,503	2,316,380	2,250,129	2,250,129	(66,251)	(2.86%)
06 Department of Finance	9,646,334	10,255,628	10,350,958	10,534,130	10,534,130	183,172	1.77%
11 Department of Human Resources	11,000,527	11,250,920	11,825,781	11,550,605	11,550,605	(275,176)	(2.33%)
12 Department of Procurement and Material Management	8,084,157	9,213,085	10,398,579	9,158,452	9,158,452	(1,240,127)	(11.93%)
13 Office of Public Affairs	2,497,679	2,947,650	2,953,519	3,048,843	3,048,843	95,324	3.23%
15 Office of Elections	10,641,338	9,498,304	11,994,779	9,487,901	9,487,901	(2,506,878)	(20.90%)
17 Office of the County Attorney	9,637,812	11,012,695	11,909,277	11,290,818	11,290,818	(618,459)	(5.19%)
20 Department of Management and Budget	7,722,972	8,505,484	8,786,719	8,834,757	8,834,757	48,038	0.55%
37 Office of the Financial and Program Auditor	260,154	506,351	506,351	515,660	515,660	9,309	1.84%
41 Civil Service Commission	378,666	520,131	520,131	484,782	484,782	(35,349)	(6.80%)
42 Office of the Independent Police Auditor	317,437	358,252	364,202	360,198	360,198	(4,004)	(1.10%)
43 Office of the Police Civilian Review Panel	204,365	263,238	297,342	307,144	307,144	9,802	3.30%
57 Department of Tax Administration	32,543,418	35,066,632	35,567,580	35,807,068	37,417,187	1,849,607	5.20%
70 Department of Information Technology	43,477,724	42,666,085	43,137,375	43,203,856	43,456,391	319,016	0.74%
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$153,232,215</b>	<b>\$161,872,540</b>	<b>\$169,239,106</b>	<b>\$164,480,487</b>	<b>\$166,063,023</b>	<b>(\$3,176,083)</b>	<b>(1.88%)</b>
<b>Judicial Administration</b>							
80 Circuit Court and Records	\$14,044,860	\$15,036,252	\$15,391,193	\$15,383,778	\$15,383,778	(\$7,415)	(0.05%)
82 Office of the Commonwealth's Attorney	8,829,358	9,135,660	9,448,296	9,774,860	9,774,860	326,564	3.46%
85 General District Court	5,231,030	6,740,277	6,942,803	7,220,033	7,220,033	277,230	3.99%
91 Office of the Sheriff	26,003,280	25,010,336	29,528,675	26,247,628	26,247,628	(3,281,047)	(11.11%)
<b>Total Judicial Administration</b>	<b>\$54,108,528</b>	<b>\$55,922,525</b>	<b>\$61,310,967</b>	<b>\$58,626,299</b>	<b>\$58,626,299</b>	<b>(\$2,684,668)</b>	<b>(4.38%)</b>
<b>Public Safety</b>							
04 Department of Cable and Consumer Services	\$668,588	\$867,009	\$867,578	\$861,014	\$861,014	(\$6,564)	(0.76%)
81 Juvenile and Domestic Relations District Court	26,178,910	30,897,888	30,075,852	32,675,357	32,700,357	2,624,505	8.73%
90 Police Department	262,002,106	284,182,351	290,377,792	289,670,730	290,513,311	135,519	0.05%
91 Office of the Sheriff	50,754,769	57,581,930	56,645,887	57,322,839	57,322,839	676,952	1.20%
92 Fire and Rescue Department	253,644,399	267,907,923	281,649,748	270,324,690	272,670,655	(8,979,093)	(3.19%)
93 Department of Emergency Management and Security	7,673,840	8,555,193	10,207,180	8,822,104	8,822,104	(1,385,076)	(13.57%)
96 Department of Animal Services	5,306,662	5,933,406	5,981,975	10,446,557	10,446,557	4,464,582	74.63%
97 Department of Code Compliance	4,941,614	5,542,131	5,342,131	5,377,970	5,377,970	35,839	0.67%
<b>Total Public Safety</b>	<b>\$611,170,888</b>	<b>\$661,467,831</b>	<b>\$681,148,143</b>	<b>\$675,501,261</b>	<b>\$678,714,807</b>	<b>(\$2,433,336)</b>	<b>(0.36%)</b>
<b>Public Works</b>							
08 Facilities Management Department	\$68,023,953	\$67,317,096	\$74,236,804	\$72,901,011	\$73,124,335	(\$1,112,469)	(1.50%)
25 Business Planning and Support	1,406,898	1,516,108	1,625,452	1,365,439	1,365,439	(260,013)	(16.00%)
26 Office of Capital Facilities	14,817,743	18,673,154	17,752,703	18,817,539	18,817,539	1,064,836	6.00%
<b>Total Public Works</b>	<b>\$84,248,594</b>	<b>\$87,506,358</b>	<b>\$93,614,959</b>	<b>\$93,083,989</b>	<b>\$93,307,313</b>	<b>(\$307,646)</b>	<b>(0.33%)</b>



## FY 2026 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

	Agency	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan <sup>1</sup>	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
	<b>Health and Welfare</b>							
67	Department of Family Services	\$164,641,216	\$172,580,550	\$179,922,123	\$180,309,034	\$180,309,034	\$386,911	0.22%
71	Health Department	78,627,779	90,797,029	90,253,480	92,362,150	92,362,150	2,108,670	2.34%
79	Department of Neighborhood and Community Services	106,372,283	109,870,274	117,619,044	112,151,217	116,382,214	(1,236,830)	(1.05%)
	<b>Total Health and Welfare</b>	<b>\$349,641,278</b>	<b>\$373,247,853</b>	<b>\$387,794,647</b>	<b>\$384,822,401</b>	<b>\$389,053,398</b>	<b>\$1,258,751</b>	<b>0.32%</b>
	<b>Parks and Libraries</b>							
51	Fairfax County Park Authority	\$35,161,599	\$36,081,623	\$37,710,072	\$36,485,144	\$36,764,402	(\$945,670)	(2.51%)
52	Fairfax County Public Library	34,018,158	34,995,690	35,788,186	36,539,454	36,539,454	751,268	2.10%
	<b>Total Parks and Libraries</b>	<b>\$69,179,757</b>	<b>\$71,077,313</b>	<b>\$73,498,258</b>	<b>\$73,024,598</b>	<b>\$73,303,856</b>	<b>(\$194,402)</b>	<b>(0.26%)</b>
	<b>Community Development</b>							
16	Economic Development Authority	\$9,611,483	\$9,456,853	\$9,466,061	\$9,366,621	\$9,366,621	(\$99,440)	(1.05%)
30	Department of Economic Initiatives	1,967,142	2,256,869	2,618,292	2,298,926	2,298,926	(319,366)	(12.20%)
35	Department of Planning and Development	15,592,143	16,981,336	17,974,074	17,216,193	17,216,193	(757,881)	(4.22%)
38	Department of Housing and Community Development	33,969,446	36,965,654	44,244,359	42,510,751	42,585,751	(1,658,608)	(3.75%)
39	Office of Human Rights and Equity Programs	1,770,724	2,033,897	2,157,997	2,037,807	2,037,807	(120,190)	(5.57%)
40	Department of Transportation	11,212,608	13,008,606	13,488,667	12,489,731	12,489,731	(998,936)	(7.41%)
	<b>Total Community Development</b>	<b>\$74,123,546</b>	<b>\$80,703,215</b>	<b>\$89,949,450</b>	<b>\$85,920,029</b>	<b>\$85,995,029</b>	<b>(\$3,954,421)</b>	<b>(4.40%)</b>
	<b>Nondepartmental</b>							
87	Unclassified Administrative Expenses	\$59,151,079	\$0	\$70,760,832	\$0	\$2,546,212	(\$68,214,620)	(96.40%)
89	Employee Benefits	470,387,150	552,173,776	547,774,315	598,027,534	598,964,880	51,190,565	9.35%
	<b>Total Nondepartmental</b>	<b>\$529,538,229</b>	<b>\$552,173,776</b>	<b>\$618,535,147</b>	<b>\$598,027,534</b>	<b>\$601,511,092</b>	<b>(\$17,024,055)</b>	<b>(2.75%)</b>
	<b>Total General Fund Direct Expenditures</b>	<b>\$1,925,243,035</b>	<b>\$2,043,971,411</b>	<b>\$2,175,090,677</b>	<b>\$2,133,486,598</b>	<b>\$2,146,574,817</b>	<b>(\$28,515,860)</b>	<b>(1.31%)</b>

<sup>1</sup> The FY 2025 Revised Budget Plan reflects the actions taken by the Board of Supervisors on May 6, 2025, on the FY 2025 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2026 Adopted Budget Plan volumes.

## FY 2026 ADOPTED EXPENDITURES BY FUND

### SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan <sup>1</sup>	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>							
<b>General Fund Group</b>							
10001 General Fund	\$1,925,243,035	\$2,043,971,411	\$2,175,090,677	\$2,133,486,598	\$2,146,574,817	(\$28,515,860)	(1.31%)
10015 Economic Opportunity Reserve	351,004	0	56,818,827	0	0	(56,818,827)	(100.00%)
10020 Consolidated Community Funding Pool	13,361,043	13,542,806	14,220,001	13,542,806	13,542,806	(677,195)	(4.76%)
10030 Contributors	20,088,993	19,693,041	21,248,041	20,834,837	20,584,837	(663,204)	(3.12%)
10040 Information Technology Projects	15,814,717	0	83,903,778	0	0	(83,903,778)	(100.00%)
<b>Total General Fund Group</b>	<b>\$1,974,858,792</b>	<b>\$2,077,207,258</b>	<b>\$2,351,281,324</b>	<b>\$2,167,864,241</b>	<b>\$2,180,702,460</b>	<b>(\$170,578,864)</b>	<b>(7.25%)</b>
<b>Debt Service Funds</b>							
20000 Consolidated Debt Service	\$344,421,494	\$364,903,981	\$366,457,664	\$380,281,017	\$380,281,017	\$13,823,353	3.77%
<b>Capital Project Funds</b>							
30000 Metro Operations and Construction	\$92,361,897	\$103,357,196	\$103,357,196	\$104,709,633	\$104,709,633	\$1,352,437	1.31%
30010 General Construction and Contributions	72,090,254	31,861,769	375,601,310	30,660,536	30,910,536	(344,690,774)	(91.77%)
30015 Environmental and Energy Program	14,074,991	1,298,767	41,900,977	1,300,000	1,300,000	(40,600,977)	(96.90%)
30020 Infrastructure Replacement and Upgrades	19,505,267	2,500,000	137,229,545	2,500,000	2,500,000	(134,729,545)	(98.18%)
30030 Library Construction	15,500,067	0	81,067,748	0	0	(81,067,748)	(100.00%)
30040 Contributed Roadway Improvements	392,964	0	53,573,682	0	0	(53,573,682)	(100.00%)
30050 Transportation Improvements	25,776,488	0	105,018,742	500,000	500,000	(104,518,742)	(99.52%)
30070 Public Safety Construction	60,286,571	0	362,837,434	0	0	(362,837,434)	(100.00%)
30300 Affordable Housing Development and Investment	16,317,136	38,118,750	155,849,591	48,641,801	48,641,801	(107,207,790)	(68.79%)
30400 Park Authority Bond Construction	15,191,134	0	103,530,923	0	0	(103,530,923)	(100.00%)
S31000 Public School Construction	226,600,685	259,570,043	566,934,596	262,846,013	262,846,013	(304,088,583)	(53.64%)
<b>Total Capital Project Funds</b>	<b>\$558,097,454</b>	<b>\$436,706,525</b>	<b>\$2,086,901,744</b>	<b>\$451,157,983</b>	<b>\$451,407,983</b>	<b>(\$1,635,493,761)</b>	<b>(78.37%)</b>
<b>Special Revenue Funds</b>							
40000 County Transit Systems	\$152,843,716	\$177,358,888	\$209,904,311	\$162,888,344	\$162,888,344	(\$47,015,967)	(22.40%)
40010 County and Regional Transportation Projects	90,054,060	76,065,128	978,958,514	78,730,537	78,730,537	(900,227,977)	(91.96%)
40030 Cable Communications	9,195,315	11,996,234	16,527,969	11,510,315	11,510,315	(5,017,654)	(30.36%)
40040 Fairfax-Falls Church Community Services Board	207,653,438	220,431,500	241,200,644	223,373,581	224,386,413	(16,814,231)	(6.97%)
40045 Early Childhood Birth to 5	27,967,295	35,000,521	35,511,357	35,944,584	35,944,584	433,227	1.22%
40050 Reston Community Center	10,125,754	13,395,774	15,215,401	12,468,620	12,468,620	(2,746,781)	(18.05%)
40060 McLean Community Center	6,872,535	8,244,216	10,090,063	8,101,473	8,101,473	(1,988,590)	(19.71%)
40070 Burgundy Village Community Center	38,591	49,321	49,532	50,739	50,739	1,207	2.44%
40080 Integrated Pest Management Program	2,884,431	3,658,922	3,786,361	3,748,467	3,748,467	(37,894)	(1.00%)
40090 E-911	54,397,327	63,941,583	86,123,821	64,834,994	64,834,994	(21,288,827)	(24.72%)
40100 Stormwater Services	110,897,195	102,268,020	318,948,333	107,580,765	107,580,765	(211,367,568)	(66.27%)
40110 Dulles Rail Phase I Transportation Improvement District	20,746,989	13,826,300	13,826,300	13,828,550	13,828,550	2,250	0.02%
40120 Dulles Rail Phase II Transportation Improvement District	39,111,432	10,661,564	30,061,564	9,728,441	9,728,441	(20,333,123)	(67.64%)
40125 Metrorail Parking System Pledged Revenues	10,227,232	13,509,830	13,900,885	13,328,863	13,328,863	(572,022)	(4.12%)
40130 Leaf Collection	2,867,163	4,810,464	4,810,464	4,337,032	4,337,032	(473,432)	(9.84%)
40140 Refuse Collection and Recycling Operations	25,467,304	26,584,987	27,414,839	27,870,198	27,870,198	455,359	1.66%
40150 Refuse Disposal	66,437,944	70,561,654	75,006,015	73,244,160	73,244,160	(1,761,855)	(2.35%)
40170 I-95 Refuse Disposal	12,287,037	13,680,541	23,867,594	16,590,595	16,590,595	(7,276,999)	(30.49%)
40180 Tysons Service District	193,071	0	42,922,890	0	0	(42,922,890)	(100.00%)
40190 Reston Service District	0	0	4,332,914	0	0	(4,332,914)	(100.00%)
40200 Land Development Services	50,449,015	55,246,862	55,380,019	58,701,033	58,701,033	3,321,014	6.00%
40300 Housing Trust Fund	1,140,550	4,211,206	29,515,061	1,597,669	1,597,669	(27,917,392)	(94.59%)
50000 Federal-State Grant Fund	169,626,644	146,205,056	491,503,923	151,029,429	151,029,429	(340,474,494)	(69.27%)
50800 Community Development Block Grant	4,395,252	5,682,469	14,935,155	7,656,674	7,656,674	(7,278,481)	(48.73%)
50810 HOME Investment Partnerships Program	2,125,570	2,385,371	13,447,896	2,417,009	2,417,009	(11,030,887)	(82.03%)
S10000 Public School Operating <sup>2</sup>	3,467,984,919	3,684,556,210	4,038,677,142	3,839,531,845	3,839,531,845	(199,145,297)	(4.93%)
S40000 Public School Food and Nutrition Services	\$106,901,615	\$148,784,280	\$138,025,669	\$139,144,760	\$139,144,760	\$1,119,091	0.81%

## FY 2026 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan <sup>1</sup>	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>							
S43000 Public School Adult and Community Education	8,021,305	9,566,371	9,691,885	9,721,528	9,721,528	29,643	0.31%
S50000 Public School Grants & Self Supporting Programs <sup>3</sup>	127,434,251	95,733,544	238,956,174	106,994,891	106,994,891	(131,961,283)	(55.22%)
<b>Total Special Revenue Funds</b>	<b>\$4,788,346,950</b>	<b>\$5,018,416,816</b>	<b>\$7,182,592,695</b>	<b>\$5,184,955,096</b>	<b>\$5,185,967,928</b>	<b>(\$1,996,624,767)</b>	<b>(27.80%)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$7,665,724,690</b>	<b>\$7,897,234,580</b>	<b>\$11,987,233,427</b>	<b>\$8,184,258,337</b>	<b>\$8,198,359,388</b>	<b>(\$3,788,874,039)</b>	<b>(31.61%)</b>
<b>PROPRIETARY FUNDS</b>							
<b>Internal Service Funds</b>							
60000 County Insurance	\$28,608,838	\$35,165,012	\$42,495,679	\$35,186,995	\$35,186,995	(\$7,308,684)	(17.20%)
60010 Department of Vehicle Services	93,358,766	97,220,954	120,617,429	94,461,144	94,461,144	(26,156,285)	(21.69%)
60020 Document Services	9,484,120	9,619,993	10,188,371	9,949,246	9,949,246	(239,125)	(2.35%)
60030 Technology Infrastructure Services	56,017,484	57,481,183	78,010,243	65,396,336	65,396,336	(12,613,907)	(16.17%)
60040 Health Benefits	200,639,795	199,481,539	252,655,948	220,507,993	220,507,993	(32,147,955)	(12.72%)
S60000 Public School Insurance	23,170,284	23,782,643	29,674,061	34,748,941	34,748,941	5,074,880	17.10%
S62000 Public School Health and Flexible Benefits	554,553,353	627,036,637	612,976,646	703,405,973	703,405,973	90,429,327	14.75%
<b>Total Internal Service Funds</b>	<b>\$965,832,640</b>	<b>\$1,049,787,961</b>	<b>\$1,146,618,377</b>	<b>\$1,163,656,628</b>	<b>\$1,163,656,628</b>	<b>\$17,038,251</b>	<b>1.49%</b>
<b>Enterprise Funds</b>							
69010 Sewer Operation and Maintenance	\$134,445,508	\$134,866,304	\$153,841,399	\$154,479,297	\$154,479,297	\$637,898	0.41%
69020 Sewer Bond Parity Debt Service	38,464,217	45,708,354	45,708,354	47,207,406	47,207,406	1,499,052	3.28%
69040 Sewer Bond Subordinate Debt Service	22,321,940	23,458,744	23,458,744	24,223,191	24,223,191	764,447	3.26%
69300 Sewer Construction Improvements	96,916,292	95,000,000	177,006,894	100,000,000	100,000,000	(77,006,894)	(43.51%)
69310 Sewer Bond Construction	63,986,477	0	201,363,980	228,500,000	228,500,000	27,136,020	13.48%
<b>Total Enterprise Funds</b>	<b>\$356,134,434</b>	<b>\$299,033,402</b>	<b>\$601,379,371</b>	<b>\$554,409,894</b>	<b>\$554,409,894</b>	<b>(\$46,969,477)</b>	<b>(7.81%)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$1,321,967,074</b>	<b>\$1,348,821,363</b>	<b>\$1,747,997,748</b>	<b>\$1,718,066,522</b>	<b>\$1,718,066,522</b>	<b>(\$29,931,226)</b>	<b>(1.71%)</b>
<b>FIDUCIARY FUNDS</b>							
<b>Custodial Funds</b>							
70000 Route 28 Tax District	\$11,102,769	\$12,702,072	\$11,244,607	\$11,975,159	\$10,407,279	(\$837,328)	(7.45%)
	4,880,561	4,878,700	4,878,700	4,881,795	4,881,795	3,095	0.06%
70040 Mosaic District Community Development Authority							
<b>Total Custodial Funds</b>	<b>\$15,983,330</b>	<b>\$17,580,772</b>	<b>\$16,123,307</b>	<b>\$16,856,954</b>	<b>\$15,289,074</b>	<b>(\$834,233)</b>	<b>(5.17%)</b>
<b>Trust Funds</b>							
73000 Employees' Retirement Trust	\$477,091,325	\$494,970,850	\$510,270,850	\$547,311,423	\$547,311,423	\$37,040,573	7.26%
73010 Uniformed Employees Retirement Trust	167,874,293	171,411,921	189,711,921	175,592,134	175,592,134	(14,119,787)	(7.44%)
73020 Police Retirement Trust	135,787,436	144,653,225	157,153,225	149,879,827	149,879,827	(7,273,398)	(4.63%)
73030 OPEB Trust	20,588,741	15,752,812	25,752,812	16,553,849	16,553,849	(9,198,963)	(35.72%)
S71000 Educational Employees' Retirement	237,034,082	244,042,736	247,153,824	260,665,007	260,665,007	13,511,183	5.47%
S71100 Public School OPEB Trust	18,285,670	18,563,500	18,563,500	18,799,500	18,799,500	236,000	1.27%
<b>Total Trust Funds</b>	<b>\$1,056,661,547</b>	<b>\$1,089,395,044</b>	<b>\$1,148,606,132</b>	<b>\$1,168,801,740</b>	<b>\$1,168,801,740</b>	<b>\$20,195,608</b>	<b>1.76%</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$1,072,644,877</b>	<b>\$1,106,975,816</b>	<b>\$1,164,729,439</b>	<b>\$1,185,658,694</b>	<b>\$1,184,090,814</b>	<b>\$19,361,375</b>	<b>1.66%</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$10,060,336,641</b>	<b>\$10,353,031,759</b>	<b>\$14,899,960,614</b>	<b>\$11,087,983,553</b>	<b>\$11,100,516,724</b>	<b>(\$3,799,443,890)</b>	<b>(25.50%)</b>
<b>Less: Internal Service Funds<sup>4</sup></b>	<b>(\$965,832,640)</b>	<b>(\$1,049,787,961)</b>	<b>(\$1,146,618,377)</b>	<b>(\$1,163,656,628)</b>	<b>(\$1,163,656,628)</b>	<b>(\$17,038,251)</b>	<b>1.49%</b>
<b>NET EXPENDITURES</b>	<b>\$9,094,504,001</b>	<b>\$9,303,243,798</b>	<b>\$13,753,342,237</b>	<b>\$9,924,326,925</b>	<b>\$9,936,860,096</b>	<b>(\$3,816,482,141)</b>	<b>(27.75%)</b>

<sup>1</sup> The FY 2025 Revised Budget Plan reflects the actions taken by the Board of Supervisors on May 6, 2025, on the FY 2025 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2026 Adopted Budget Plan volumes.

<sup>2</sup> Pending School Board approval, FY 2026 expenditures for Fund S10000, Public School Operating, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the adopted Transfer Out from the General Fund to Fund S10000 and the Transfer In from the General Fund reflected in the School Board's Advertised Budget. Final adjustments will be reflected at the FY 2025 Carryover Review.

<sup>3</sup> Pending School Board approval, FY 2026 expenditures for Fund S50000, Public School Grants and Self-Supporting Programs, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the proposed Transfer Out from Fund 40030, Cable Communications, to Fund S50000 as included in the FY 2026 Advertised Budget Plan and the Transfer In from Fund 40030 reflected in the School's Board Advertised Budget. Final adjustments will be reflected at the FY 2025 Carryover Review.

<sup>4</sup> Total Appropriated Funds Expenditures are reduced by Internal Service Fund Expenditures, as the amounts are already included.

**FY 2026 ADOPTED EXPENDITURES BY FUND**  
**SUMMARY OF NON-APPROPRIATED FUNDS**

Fund	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan <sup>1</sup>	FY 2026 Advertised Budget Plan	FY 2026 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
<b>HUMAN SERVICES</b>							
<b>Special Revenue Funds</b>							
83000 Alcohol Safety Action Program	\$1,686,783	\$1,778,532	\$1,778,781	\$1,939,399	\$1,939,399	\$160,618	9.03%
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>							
<b>Agency Funds</b>							
10031 Northern Virginia Regional Identification System	\$10,640	\$18,799	\$81,262	\$18,799	\$18,799	(\$62,463)	(76.87%)
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>							
<b>Other Housing Funds</b>							
81000 FCRHA General Operating	\$2,913,321	\$3,922,547	\$23,720,519	\$4,121,979	\$4,121,979	(\$19,598,540)	(82.62%)
81400 FCRHA Asset Management	1,270,834	374,345	143,470,489	289,240	289,240	(143,181,249)	(99.80%)
81500 Housing Grants	2,653,014	3,393,060	4,687,762	4,312,345	4,312,345	(375,417)	(8.01%)
<b>Total Other Housing Funds</b>	<b>\$6,837,169</b>	<b>\$7,689,952</b>	<b>\$171,878,770</b>	<b>\$8,723,564</b>	<b>\$8,723,564</b>	<b>(\$163,155,206)</b>	<b>(94.92%)</b>
<b>Annual Contribution Contract</b>							
81510 Housing Choice Voucher Program	\$78,717,936	\$89,207,253	\$93,818,756	\$94,018,880	\$94,018,880	\$200,124	0.21%
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$85,555,105</b>	<b>\$96,897,205</b>	<b>\$265,697,526</b>	<b>\$102,742,444</b>	<b>\$102,742,444</b>	<b>(\$162,955,082)</b>	<b>(61.33%)</b>
<b>FAIRFAX COUNTY PARK AUTHORITY</b>							
<b>Special Revenue Funds</b>							
80000 Park Revenue and Operating	\$56,427,313	\$56,021,882	\$59,541,495	\$61,429,730	\$61,429,730	\$1,888,235	3.17%
<b>Capital Projects Funds</b>							
80300 Park Improvements	\$5,969,148	\$0	\$35,446,208	\$0	\$0	(\$35,446,208)	(100.00%)
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$62,396,461</b>	<b>\$56,021,882</b>	<b>\$94,987,703</b>	<b>\$61,429,730</b>	<b>\$61,429,730</b>	<b>(\$33,557,973)</b>	<b>(35.33%)</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$149,648,989</b>	<b>\$154,716,418</b>	<b>\$362,545,272</b>	<b>\$166,130,372</b>	<b>\$166,130,372</b>	<b>(\$196,414,900)</b>	<b>(54.18%)</b>

<sup>1</sup> The FY 2025 Revised Budget Plan reflects the actions taken by the Board of Supervisors on May 6, 2025, on the FY 2025 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2026 Adopted Budget Plan volumes.