



County of Fairfax, Virginia

MEMORANDUM

DATE: May 8, 2023

TO: Board of Supervisors

FROM: Bryan J. Hill 
County Executive

SUBJECT: Adoption of the FY 2024 Budget Plan

Attached for your review are the following documents:

1. Board revenue and expenditure adjustments approved at the Budget Mark-up on May 2, 2023 (Attachment I);
2. Resolution Adopting Tax Rates for FY 2024 (Attachment II);
3. Resolution Adopting a Vehicle Assessment Ratio of 90 Percent for FY 2024 (Attachment III);
4. FY 2024 Appropriation Resolution for County Agencies/Funds (Attachment IV);
5. FY 2024 Appropriation Resolution for School Board Funds (Attachment V);
6. FY 2024 Fiscal Planning Resolution (Attachment VI); and
7. FY 2024 General Fund Statement; FY 2024 General Fund Expenditures by Agency; FY 2024 Expenditures by Fund, Appropriated; and FY 2024 Expenditures by Fund, Non-Appropriated (Attachment VII).

The attachments noted above provide the official documentation of the adjustments made by the Board of Supervisors on May 2, 2023, associated with the markup of the FY 2024 budget. It should be noted that the Board took final action on the FY 2024-2028 Capital Improvement Program during budget mark-up on May 2.

The Real Estate Tax rate to be approved by the Board will decrease from \$1.11 per \$100 of assessed value to \$1.095 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. However, an assessment ratio of 90 percent will be applied to vehicle values in order to provide relief to taxpayers. In addition, the Stormwater fee will remain at \$0.0325 per \$100 of assessed value.

Approval of the FY 2024 Appropriation Resolutions, the FY 2024 Fiscal Planning Resolution, and the FY 2024 Resolution Adopting Tax Rates will result in a FY 2024 General Fund Disbursement level of \$5.11 billion, which is a decrease of \$189.88 million, or 3.6 percent, from the *FY 2023 Revised Budget Plan* and an increase of \$333.59 million, or 7.0 percent, over the FY 2023 Adopted Budget Plan. The FY 2024 School transfer for operations totals \$2.42 billion. In addition, \$200.03

million is transferred to School Debt Service and \$15.6 million is transferred to School Construction. Total County transfers to support Schools are \$2.64 billion or 51.6 percent of total County Disbursements.

The net change in positions in FY 2024 is an increase of 7 positions over FY 2023. This increase is the result of the addition of 6 positions in the Park Authority to support forestry operations, bamboo removal, and mobile nature centers, as well as 1 position in the Department of Neighborhood and Community Services to support the expansion of Opportunity Neighborhoods into Centreville.

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

- Adopt the Resolution which sets the FY 2024 tax rates for real and/or personal property, and for the local districts (community centers and sanitary districts) (Attachment II);
- Adopt the Resolution which establishes a vehicle assessment ratio of 90 percent for FY 2024 (Attachment III);
- Adopt the FY 2024 Appropriation Resolution for County Agencies and Funds (Attachment IV);
- Adopt the FY 2024 Appropriation Resolution for School Board Funds (Attachment V);
- Adopt the FY 2024 Fiscal Planning Resolution (Attachment VI); and
- Amend the sewer ordinance as set forth in the materials submitted by staff to the board at the public hearing of April 11, 2023.

Attachments

FY 2024 Budget Mark-Up

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

Add-On Adjustments

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

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

Adjustments Recommended by Board

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

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

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

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

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

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

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

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

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

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

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

The next set of adjustments are all related to the Board's support for our Parks system. Two initiatives in particular – the management of tree health on park property and the mitigation of invasives such as bamboo – received significant support from the community during public hearings. While funding totaling \$900,000 was just approved as part of the Third Quarter package to support these programs, additional staff are required to manage the increasing workload. Therefore, one position with associated funding of \$152,642 is added to support bamboo mitigation and three positions with associated funding of \$293,463 is added to support forestry operations. Through the combination of these resources and Third Quarter funding, the budget requests for both programs are fully funded. Funding of \$114,640 is

**Board Mark-Up of FY 2024 Budget
May 2, 2023**

ATTACHMENT I

also included to support partial-year operation of a mobile nature center program, with vehicles anticipated to be paid through sponsorships. This program will enhance equitable access to park resources by bringing unique experiences to those communities with little green space.

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

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

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

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

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

Most taxes and fees in the FY 2024 budget remain unchanged, including:

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

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

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

Therefore, having provided public notice and conducted a public hearing as required by Virginia law, **I move approval of the FY 2024 Budget as Advertised, with the changes as outlined above**, and required Managed Reserve adjustments. The tax and fee adjustments become effective on and after July 1, 2023, unless otherwise noted. **These actions result in a balanced budget for FY 2024.**

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 9, 2023, at which meeting a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2024

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, 2023, and ending June 30, 2024, and calendar tax year beginning January 1, 2023 and ending December 31, 2023, 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 \$1.095

*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 \$1.095

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.

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 1B Franconia |
| Local District 1A11 Dranesville | Local District 1C Franconia |
| Local District 1A21 Dranesville | Local District 1D Franconia |
| Local District 1A22 Dranesville | Local District 1E Franconia |
| Local District 1A61 Dranesville | Local District 1F Franconia |
| Local District 1B1 Dranesville | Small District 1 Mason |
| Local District 1E Dranesville | Local District 1A Mason |
| Small District 3 Dranesville | Small District 2 Mason |
| Small District 7 Dranesville | Small District 4 Mason |
| Small District 8 Dranesville | Local District 7A Mason |
| Small District 10 Dranesville | Small District 9 Mason |
| Small District 12 Dranesville | Small District 10 Mason |
| Small District 15 Dranesville | Local District 1A Mount Vernon |

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2024**

Leaf Collection (continued):

Local District 1B Mount Vernon	Small District 2 Providence
Local District 1C Mount Vernon	Small District 4 Providence
Local District 1D Mount Vernon	Small District 6 Providence
Local District 1E Mount Vernon	Small District 7 Providence
Small District 1 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 \$0.012

On any real estate which is deleted from a sanitary district effective July 1, 2023, 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, 2023, 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	Local District 1B Franconia
Small District 3 Braddock	Local District 1C Franconia
Small District 2 Hunter Mill	Local District 1D Franconia
Small District 3 Hunter Mill	Local District 1E Franconia
Local District 5A Hunter Mill	Local District 1F Franconia
Local District 1A1 Dranesville	Small District 2 Franconia
Local District 1A2 Dranesville	Small District 3 Franconia
Local District 1A3 Dranesville	Small District 4 Franconia
Local District 1A4 Dranesville	Small District 1 Mason
Local District 1A5 Dranesville	Local District 1A Mason
Local District 1A6 Dranesville	Local District 1B Mason
Local District 1A8 Dranesville	Local District 1C Mason
Local District 1A9 Dranesville	Local District 1D Mason
Local District 1A11 Dranesville	Local District 1F Mason
Local District 1A12 Dranesville	Small District 2 Mason
Local District 1A21 Dranesville	Small District 3 Mason
Local District 1A22 Dranesville	Small District 4 Mason
Local District 1A61 Dranesville	Small District 5 Mason
Local District 1B Dranesville	Small District 6 Mason
Local District 1B1 Dranesville	Small District 7 Mason
Local District 1B2 Dranesville	Local District 7A Mason
Local District 1E Dranesville	Small District 8 Mason
Local District 1G Dranesville	Small District 9 Mason
Small District 3 Dranesville	Small District 10 Mason
Small District 4 Dranesville	Small District 11 Mason
Small District 6 Dranesville	Small District 1 Mount Vernon
Small District 7 Dranesville	Local District 1A Mount Vernon
Small District 8 Dranesville	Local District 1B Mount Vernon
Small District 9 Dranesville	Local District 1C Mount Vernon
Small District 10 Dranesville	Local District 1D Mount Vernon
Small District 11 Dranesville	Local District 1E Mount Vernon
Small District 12 Dranesville	Small District 2 Mount Vernon
Small District 13 Dranesville	Local District 2A Mount Vernon
Small District 14 Dranesville	Local District 2B Mount Vernon
Small District 15 Dranesville	Small District 1 Providence
Small District 1 Franconia	Local District 1A Providence
Local District 1A Franconia	Local District 1B Providence

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, 2023, within the boundaries of the above enumerated Districts, a base annual charge of \$490.00 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, 2023, 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, 2023, 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, 2023, 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, 2024, 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 One within Springfield District

On any lot within the district, an annual assessment of \$661 for thirty years commencing July 1, 1993 and ending June 30, 2023. This annual assessment is for the purpose of providing water service to Clifton Forest, a group of homes located within the Lincoln-Lewis-Vannoy Conservation District.

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 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 \$0.16

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 \$0.18

*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.

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 9th day of May, 2023

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

**FY 2024 RESOLUTION ADOPTING
A VEHICLE ASSESSMENT RATIO OF 90 PERCENT**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia on Tuesday, May 9, 2023, at which meeting a quorum was present and voting, the following resolution was adopted:

WHEREAS, COVID-19's impact on worldwide supply chains and manufacturing components brought about unprecedented increases in the selling prices for new and used vehicles, a year-over-year average price decline of 9.8 percent has helped moderate assessment changes. For Tax Year 2023, Fairfax County vehicle values remain somewhat elevated and the current selling prices for many vehicles continue to exceed their fair market value; and

WHEREAS, these elevated assessments – combined with the declining impact of state Personal Property Tax Relief Act (PPTRA) of 1998 funds – would have a significant impact on personal property tax bills; and,

WHEREAS, many classifications of vehicles in Fairfax County have historically been assessed at 100 percent of the clean trade-in value stated in the National Automobile Dealers Association (NADA) pricing guide published by J.D. Power as of January 1 each year, in accordance with Virginia Code Section 58.1-3503(A); and,

WHEREAS, Section 58.1-3503(B) of the Virginia Code allows the Director of the Fairfax County Department of Tax Administration (DTA), with the concurrence of the Board of Supervisors, to apply an assessment ratio to that pricing guide in order to ensure the assessments do not exceed actual fair market value due to unusual or extenuating circumstances and when an assessment ratio lower than 100 percent may reasonably be expected to determine actual fair market value; and

WHEREAS, such a ratio must be applied uniformly by personal property classification as set forth in Virginia Code Section 58.1-3503(A); and,

WHEREAS, the Director of DTA, with the concurrence of the Board of Supervisors, finds that using an assessment ratio of 90 percent may reasonably be expected to determine actual fair market value of vehicles as classified under Virginia Code Section 58.1-3503(A), subsections (3)(4)(5)(7)(8)(9) and (10) for tax year 2023, which will result in a reduction in the assessed vehicle values and vehicle tax bills, and provide relief to taxpayers and mitigate the otherwise continued elevated assessments in vehicle taxes; now, therefore be it

RESOLVED that in accordance with Virginia Code Section 58.1-3503(B), the Board of Supervisors concurs with the Director of DTA's use of a 90 percent assessment ratio, to be applied for Tax Year 2023 (Fiscal Year 2024), beginning January

1, 2023 and ending December 31, 2023, for vehicles classified under Virginia Code Section 58.1-3503(A), subsections (3)(4)(5)(7)(8)(9) and (10).

Given under my hand on this 9th day of May, 2023.

Jill G. Cooper
Clerk for the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2023 - June 30, 2024
Supported by the FY 2024 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 9, 2023, 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, 2024 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	\$7,148,018	
	Operating Expenses	\$483,050	
			<u>\$7,631,068</u>
02	Office of the County Executive		
	Compensation	\$8,157,415	
	Operating Expenses	\$1,187,789	
			<u>\$9,345,204</u>
03	Department of Clerk Services		
	Compensation	\$1,771,439	
	Operating Expenses	\$364,889	
			<u>\$2,136,328</u>
04	Department of Cable and Consumer Services		
	Compensation	\$729,851	
	Operating Expenses	\$176,905	
			<u>\$906,756</u>
06	Department of Finance		
	Compensation	\$5,818,641	
	Operating Expenses	\$4,847,663	
	Work Performed for Others	(\$751,697)	
			<u>\$9,914,607</u>
08	Facilities Management Department		
	Compensation	\$17,058,418	
	Operating Expenses	\$55,952,224	
	Work Performed for Others	(\$6,129,773)	
			<u>\$66,880,869</u>
11	Department of Human Resources		
	Compensation	\$9,232,312	
	Operating Expenses	\$1,812,604	
			<u>\$11,044,916</u>

Fund 10001 - General Fund**AGENCY**

12	Department of Procurement and Material Management		
	Compensation	\$7,589,123	
	Operating Expenses	\$1,861,353	
	Work Performed for Others	(\$288,803)	
			\$9,161,673
13	Office of Public Affairs		
	Compensation	\$2,889,897	
	Operating Expenses	\$254,169	
	Work Performed for Others	(\$239,882)	
			\$2,904,184
15	Office of Elections		
	Compensation	\$6,119,511	
	Operating Expenses	\$2,758,137	
			\$8,877,648
16	Economic Development Authority		
	Compensation	\$4,649,100	
	Operating Expenses	\$4,830,284	
			\$9,479,384
17	Office of the County Attorney		
	Compensation	\$9,466,013	
	Operating Expenses	\$614,066	
	Work Performed for Others	(\$466,522)	
			\$9,613,557
20	Department of Management and Budget		
	Compensation	\$7,427,308	
	Operating Expenses	\$540,985	
			\$7,968,293
25	Business Planning and Support		
	Compensation	\$1,191,392	
	Operating Expenses	\$363,588	
	Work Performed for Others	(\$200,000)	
			\$1,354,980
26	Office of Capital Facilities		
	Compensation	\$18,202,699	
	Operating Expenses	\$10,390,162	
	Work Performed for Others	(\$10,031,860)	
			\$18,561,001
30	Department of Economic Initiatives		
	Compensation	\$2,065,233	
	Operating Expenses	\$232,571	
			\$2,297,804
35	Department of Planning and Development		
	Compensation	\$15,312,742	
	Operating Expenses	\$990,983	
			\$16,303,725

Fund 10001 - General Fund

AGENCY

37	Office of the Financial and Program Auditor		
	Compensation	\$438,724	
	Operating Expenses	\$32,166	
			\$470,890
38	Department of Housing and Community Development		
	Compensation	\$9,708,828	
	Operating Expenses	\$25,480,352	
	Work Performed for Others	(\$378,598)	
			\$34,810,582
39	Office of Human Rights and Equity Programs		
	Compensation	\$1,988,430	
	Operating Expenses	\$119,995	
			\$2,108,425
40	Department of Transportation		
	Compensation	\$13,094,206	
	Operating Expenses	\$901,833	
	Work Performed for Others	(\$2,162,601)	
			\$11,833,438
41	Civil Service Commission		
	Compensation	\$471,624	
	Operating Expenses	\$66,186	
			\$537,810
42	Office of the Independent Police Auditor		
	Compensation	\$336,829	
	Operating Expenses	\$32,675	
			\$369,504
43	Office of the Police Civilian Review Panel		
	Compensation	\$222,430	
	Operating Expenses	\$50,000	
			\$272,430
51	Fairfax County Park Authority		
	Compensation	\$30,753,953	
	Operating Expenses	\$7,208,149	
	Work Performed for Others	(\$3,876,161)	
	Capital Outlay	\$250,000	
			\$34,335,941
52	Fairfax County Public Library		
	Compensation	\$28,101,499	
	Operating Expenses	\$5,848,895	
			\$33,950,394
57	Department of Tax Administration		
	Compensation	\$25,780,784	
	Operating Expenses	\$6,431,493	
			\$32,212,277

Fund 10001 - General Fund**AGENCY**

67	Department of Family Services		
	Compensation	\$86,146,923	
	Operating Expenses	\$82,617,378	
	Work Performed for Others	(\$534,749)	
			\$168,229,552
70	Department of Information Technology		
	Compensation	\$31,233,881	
	Operating Expenses	\$12,494,988	
			\$43,728,869
71	Health Department		
	Compensation	\$67,325,767	
	Operating Expenses	\$20,564,683	
			\$87,890,450
79	Department of Neighborhood and Community Services		
	Compensation	\$78,056,879	
	Operating Expenses	\$39,486,846	
	Work Performed for Others	(\$11,292,952)	
			\$106,250,773
80	Circuit Court and Records		
	Compensation	\$12,165,989	
	Operating Expenses	\$2,249,035	
			\$14,415,024
81	Juvenile and Domestic Relations District Court		
	Compensation	\$25,774,006	
	Operating Expenses	\$3,600,604	
			\$29,374,610
82	Office of the Commonwealth's Attorney		
	Compensation	\$8,659,819	
	Operating Expenses	\$350,065	
			\$9,009,884
85	General District Court		
	Compensation	\$5,279,442	
	Operating Expenses	\$922,559	
			\$6,202,001
89	Employee Benefits		
	Benefits	\$492,763,206	
	Non-Pay Employee Benefits	\$2,961,868	
	Operating Expenses	\$1,337,850	
	Work Performed for Others	(\$2,835,000)	
			\$494,227,924
90	Police Department		
	Compensation	\$222,366,756	
	Operating Expenses	\$36,934,420	
	Work Performed for Others	(\$697,406)	
	Capital Outlay	\$381,600	
			\$258,985,370

Fund 10001 - General Fund**AGENCY**

91	Office of the Sheriff		
	Compensation	\$70,300,567	
	Operating Expenses	\$9,866,163	
			\$80,166,730
92	Fire and Rescue Department		
	Compensation	\$220,081,093	
	Operating Expenses	\$33,318,118	
			\$253,399,211
93	Department of Emergency Management and Security		
	Compensation	\$2,682,587	
	Operating Expenses	\$5,767,140	
			\$8,449,727
96	Department of Animal Sheltering		
	Compensation	\$4,381,328	
	Operating Expenses	\$1,262,358	
			\$5,643,686
97	Department of Code Compliance		
	Compensation	\$4,922,288	
	Operating Expenses	\$551,756	
			\$5,474,044

FUND		
10020	Consolidated Community Funding Pool	
	Operating Expenses	\$12,897,910
		\$12,897,910
10030	Contributory Fund	
	Operating Expenses	\$19,821,407
		\$19,821,407
20000	Consolidated Debt Service	
	Bond Expenses	\$344,211,866
		\$344,211,866
30000	Metro Operations and Construction	
	County Services	\$92,499,083
		\$92,499,083
30010	General Construction and Contributions	
	Capital Projects	\$28,210,848
		\$28,210,848
30015	Environmental and Energy Program	
	Capital Projects	\$1,298,767
		\$1,298,767
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$1,500,000
		\$1,500,000
30300	Affordable Housing Development and Investment	
	Capital Projects	\$37,062,736
		\$37,062,736
40000	County Transit Systems	
	Operating Expenses	\$129,009,075
	Capital Projects	\$13,612,450
		\$142,621,525
40010	County and Regional Transportation Projects	
	Compensation	\$5,243,904
	Benefits	\$2,265,636
	Operating Expenses	\$2,735,764
	Work Performed for Others	(\$1,135,893)
	Capital Projects	\$59,411,934
	Bond Expenses	\$13,300,000
		\$81,821,345
40030	Cable Communications	
	Compensation	\$4,877,109
	Benefits	\$2,231,447
	Operating Expenses	\$3,573,233
	Capital Outlay	\$400,000
		\$11,081,789

FUND

40040	Fairfax-Falls Church Community Services Board	
	Compensation	\$109,219,105
	Benefits	\$45,774,758
	Operating Expenses	\$59,726,990
	Work Performed for Others	(\$1,568,760)
		<u>\$213,152,093</u>
40045	Early Childhood Birth to 5	
	Compensation	\$4,644,214
	Benefits	\$2,184,905
	Operating Expenses	\$27,458,794
		<u>\$34,287,913</u>
40050	Reston Community Center	
	Compensation	\$5,067,747
	Benefits	\$1,990,355
	Operating Expenses	\$3,319,771
	Capital Projects	\$335,000
		<u>\$10,712,873</u>
40060	McLean Community Center	
	Compensation	\$2,940,018
	Benefits	\$1,279,118
	Non-Pay Employee Benefits	\$3,000
	Operating Expenses	\$3,072,979
	Capital Projects	\$190,000
		<u>\$7,485,115</u>
40070	Burgundy Village Community Center	
	Compensation	\$21,608
	Benefits	\$1,602
	Non-Pay Employee Benefits	\$21
	Operating Expenses	\$25,625
		<u>\$48,856</u>
40080	Integrated Pest Management Program	
	Compensation	\$1,644,934
	Benefits	\$638,269
	Operating Expenses	\$1,255,557
	Capital Outlay	\$35,000
		<u>\$3,573,760</u>
40090	E-911	
	Compensation	\$26,722,637
	Benefits	\$10,987,024
	Operating Expenses	\$14,567,023
	IT Projects	\$8,507,552
		<u>\$60,784,236</u>

FUND

40100 Stormwater Services	
Compensation	\$18,798,140
Benefits	\$8,026,222
Operating Expenses	\$3,870,636
Work Performed for Others	(\$2,129,955)
Capital Outlay	\$895,000
Capital Projects	\$69,942,607
	\$99,402,650
40110 Dulles Rail Phase I Transportation Improvement District	
Bond Expenses	\$13,827,300
	\$13,827,300
40120 Dulles Rail Phase II Transportation Improvement District	
Bond Expenses	\$12,717,351
	\$12,717,351
40125 Metrorail Parking System Pledged Revenues	
Capital Projects	\$13,159,957
	\$13,159,957
40130 Leaf Collection	
Compensation	\$353,284
Benefits	\$88,642
Operating Expenses	\$1,899,736
Capital Outlay	\$630,000
	\$2,971,662
40140 Refuse Collection and Recycling Operations	
Compensation	\$7,419,410
Benefits	\$3,376,898
Non-Pay Employee Benefits	\$59,475
Operating Expenses	\$11,029,201
Work Performed for Others	(\$73,457)
Capital Outlay	\$2,129,000
Capital Projects	\$500,000
	\$24,440,527
40150 Refuse Disposal	
Compensation	\$10,807,270
Benefits	\$5,241,476
Non-Pay Employee Benefits	\$109,900
Operating Expenses	\$41,270,612
Work Performed for Others	(\$97,505)
Capital Outlay	\$3,214,000
Capital Projects	\$2,050,000
	\$62,595,753

FUND

40170	I-95 Refuse Disposal	
	Compensation	\$3,350,356
	Benefits	\$1,641,561
	Non-Pay Employee Benefits	\$11,900
	Operating Expenses	\$3,072,484
	Capital Outlay	\$1,838,000
	Capital Projects	\$2,410,000
		<u>\$12,324,301</u>
40200	Land Development Services	
	Compensation	\$30,138,848
	Benefits	\$13,246,307
	Operating Expenses	\$6,227,035
	Work Performed for Others	(\$428,283)
		<u>\$49,183,907</u>
40300	Housing Trust Fund	
	Capital Projects	\$3,593,342
		<u>\$3,593,342</u>
50000	Federal/State Grants	
	Grant Expenditures	\$137,057,400
		<u>\$137,057,400</u>
50800	Community Development Block Grant	
	Grant Expenditures	\$5,918,926
		<u>\$5,918,926</u>
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$2,471,231
		<u>\$2,471,231</u>
60000	County Insurance	
	Compensation	\$1,404,717
	Benefits	\$572,259
	Non-Pay Employee Benefits	\$20,420,000
	Operating Expenses	\$13,058,764
	Work Performed for Others	(\$210,000)
		<u>\$35,245,740</u>
60010	Department of Vehicle Services	
	Compensation	\$19,452,606
	Benefits	\$7,941,064
	Non-Pay Employee Benefits	\$125,007
	Operating Expenses	\$40,689,713
	Capital Outlay	\$18,080,317
		<u>\$86,288,707</u>

FUND

60020	Document Services	
	Compensation	\$1,638,943
	Benefits	\$752,568
	Operating Expenses	\$7,110,526
		\$9,502,037
60030	Technology Infrastructure Services	
	Compensation	\$7,689,252
	Benefits	\$2,631,077
	Operating Expenses	\$43,695,622
	Capital Outlay	\$2,800,000
		\$56,815,951
60040	Health Benefits	
	Compensation	\$356,000
	Benefits	\$148,000
	Non-Pay Employee Benefits	\$195,183,081
	Operating Expenses	\$297,831
		\$195,984,912
69010	Sewer Operation and Maintenance	
	Compensation	\$28,537,736
	Benefits	\$11,872,007
	Non-Pay Employee Benefits	\$182,000
	Operating Expenses	\$82,217,362
	Work Performed for Others	(\$598,010)
	Capital Outlay	\$3,658,600
		\$125,869,695
69020	Sewer Bond Parity Debt Service	
	Bond Expenses	\$40,104,264
		\$40,104,264
69040	Sewer Bond Subordinate Debt Service	
	Bond Expenses	\$22,321,942
		\$22,321,942
69300	Sewer Construction Improvements	
	Capital Projects	\$90,000,000
		\$90,000,000
69310	Sewer Bond Construction	
	Capital Projects	\$210,000,000
		\$210,000,000
70000	Route 28 Tax District	
	Operating Expenses	\$12,084,290
		\$12,084,290
70040	Mosaic District Community Development Authority	
	Bond Expenses	\$4,880,561
		\$4,880,561

FUND

73000	Employees' Retirement Trust		
	Compensation	\$2,548,729	
	Benefits	\$1,164,432	
	Operating Expenses	\$460,868,563	
			\$464,581,724
73010	Uniformed Employees Retirement Trust		
	Compensation	\$648,564	
	Benefits	\$253,280	
	Operating Expenses	\$156,969,536	
			\$157,871,380
73020	Police Retirement Trust		
	Compensation	\$567,278	
	Benefits	\$250,459	
	Operating Expenses	\$131,661,640	
			\$132,479,377
73030	OPEB Trust		
	Compensation	\$114,907	
	Benefits	\$35,280	
	Non-Pay Employee Benefits	\$118	
	Operating Expenses	\$14,864,364	
			\$15,014,669

GIVEN under my hand this 9th day of May, 2023

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2023 - June 30, 2024
Supported by the FY 2024 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 9, 2023, 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, 2024 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	\$3,486,166,734
S31000	Public School Construction	
	Capital Projects	\$232,570,043
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$135,643,195
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$9,430,318
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$97,436,300
S60000	Public School Insurance	
	Operating Expenditures	\$27,455,880
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$588,316,704
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$240,743,212
S71100	Public School OPEB Trust	
	Operating Expenditures	\$18,302,500

GIVEN under my hand this 9th day of May, 2023

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2024

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 9, 2023, at which meeting a quorum was present and voting, the following resolution was adopted:

For the Purposes of Fiscal Planning, the FY 2024 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	\$1,859,558,977
Net Change to Advertised Expenditures	<u>\$57,172,566</u>
Approved General Fund Expenditures	\$1,916,731,543

Total Advertised Transfers from the General Fund	\$3,189,580,695
Net Change to Advertised Transfers Out	<u>\$1,310,107</u>
Approved Transfers from the General Fund	\$3,190,890,802

Advertised General Fund Total Requirements	\$5,049,139,672
Plus: Net Change in Expenditures	\$57,172,566
Plus: Net Change in Transfers Out	<u>\$1,310,107</u>
Approved General Fund Disbursements	\$5,107,622,345

Advertised General Fund Ending Balance	\$292,189,428
Net Change to Advertised Ending Balance	<u>(\$87,738,140)</u>
Approved General Fund Ending Balance	\$204,451,288

Approved General Fund Total Requirements	\$5,312,073,633
---	------------------------

RESOURCES:

Advertised General Fund Beginning Balance	\$200,325,770
Net Change to Advertised General Fund Beginning Balance	<u>\$4,125,518</u>
Approved General Fund Beginning Balance	\$204,451,288

Total Advertised General Fund Receipts	\$5,131,138,623
Net Change to Advertised Receipts	<u>(\$33,380,985)</u>
Approved General Fund Receipts	\$5,097,757,638

Total Advertised Transfers into the General Fund	\$9,864,707
Net Change to Advertised Transfers In	<u>\$0</u>
Approved Transfers to the General Fund	\$9,864,707

Approved Total General Fund Resources	\$5,312,073,633
--	------------------------

SUMMARY OF ALL FUNDS:

Total Advertised Expenditures	\$9,891,835,084
Net Change to Advertised Expenditures	<u>\$62,743,023</u>
Total Approved Funds	\$9,954,578,107

Total Advertised Estimated Resources	\$9,891,835,084
Net Change to Advertised Resources	<u>\$62,743,023</u>
Total Approved Estimated Resources	\$9,954,578,107

GIVEN under my hand this 9th day of May, 2023

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FY 2024 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$490,597,395	\$190,416,585	\$581,518,953	\$200,325,770	\$204,451,288	(\$377,067,665)	(64.84%)
Revenue ²							
Real Property Taxes	\$3,053,920,696	\$3,199,106,841	\$3,206,874,367	\$3,418,804,873	\$3,372,250,645	\$165,376,278	5.16%
Personal Property Taxes ³	474,622,920	520,893,593	537,443,717	526,630,947	526,141,071	(11,302,646)	(2.10%)
General Other Local Taxes	595,629,993	573,797,248	599,288,987	605,345,053	608,008,172	8,719,185	1.45%
Permit, Fees & Regulatory Licenses	59,606,580	10,768,187	9,404,120	9,835,922	9,835,922	431,802	4.59%
Fines & Forfeitures	7,202,177	8,166,007	7,275,494	7,476,019	7,476,019	200,525	2.76%
Revenue from Use of Money & Property	19,255,568	22,334,209	104,286,843	115,702,223	126,702,223	22,415,380	21.49%
Charges for Services	53,280,388	58,506,226	59,083,001	63,309,540	63,309,540	4,226,539	7.15%
Revenue from the Commonwealth ³	310,557,635	314,295,576	318,587,738	325,664,270	325,664,270	7,076,532	2.22%
Revenue from the Federal Government	156,105,031	40,950,532	40,980,882	40,950,532	40,950,532	(30,350)	(0.07%)
Recovered Costs/Other Revenue	16,946,207	17,014,267	17,497,470	17,419,244	17,419,244	(78,226)	(0.45%)
Total Revenue	\$4,747,127,195	\$4,765,832,686	\$4,900,722,619	\$5,131,138,623	\$5,097,757,638	\$197,035,019	4.02%
Transfers In							
Fund 40030 Cable Communications	\$2,704,481	\$2,527,936	\$2,527,936	\$2,679,707	\$2,679,707	\$151,771	6.00%
Fund 40040 Fairfax-Falls Church Community Services Board	15,000,000	0	10,000,000	0	0	(10,000,000)	(100.00%)
Fund 40080 Integrated Pest Management	141,000	151,000	151,000	151,000	151,000	0	0.00%
Fund 40100 Stormwater Services	1,125,000	1,400,000	1,400,000	1,400,000	1,400,000	0	0.00%
Fund 40130 Leaf Collection	54,000	54,000	54,000	54,000	54,000	0	0.00%
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	494,000	494,000	494,000	0	0.00%
Fund 40150 Refuse Disposal	626,000	707,000	707,000	707,000	707,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	186,000	209,000	209,000	209,000	209,000	0	0.00%
Fund 40200 Land Development Services	0	350,000	350,000	350,000	350,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	2,850,000	3,000,000	3,000,000	3,000,000	3,000,000	0	0.00%
Fund 80000 Park Revenue and Operating	820,000	820,000	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$24,000,481	\$9,712,936	\$19,712,936	\$9,864,707	\$9,864,707	(\$9,848,229)	(49.96%)
Total Available	\$5,261,725,071	\$4,965,962,207	\$5,501,954,508	\$5,341,329,100	\$5,312,073,633	(\$189,880,875)	(3.45%)
Direct Expenditures ²							
Personnel Services	\$886,661,207	\$986,117,862	\$969,193,045	\$1,036,203,628	\$1,075,103,744	\$105,910,699	10.93%
Operating Expenses	402,057,540	361,080,754	638,817,238	383,300,336	385,157,129	(253,660,109)	(39.71%)
Recovered Costs	(33,212,452)	(35,473,878)	(37,092,794)	(37,051,004)	(37,051,004)	41,790	(0.11%)
Capital Equipment	4,428,869	631,600	5,445,204	631,600	631,600	(4,813,604)	(88.40%)
Fringe Benefits	394,029,794	437,837,616	430,713,624	476,474,417	492,890,074	62,176,450	14.44%
Total Direct Expenditures	\$1,653,964,958	\$1,750,193,954	\$2,007,076,317	\$1,859,558,977	\$1,916,731,543	(\$90,344,774)	(4.50%)
Transfers Out							
Fund S10000 School Operating	\$2,172,661,166	\$2,275,310,924	\$2,275,310,924	\$2,419,409,875	\$2,419,409,875	\$144,098,951	6.33%
Fund S31000 School Construction	13,100,000	15,600,000	32,553,312	15,600,000	15,600,000	(16,953,312)	(52.08%)
Fund 10010 Revenue Stabilization ⁴	9,102,768	3,055,692	17,406,188	0	0	(17,406,188)	(100.00%)
Fund 10015 Economic Opportunity Reserve ⁴	926,773	611,137	3,841,177	0	0	(3,841,177)	(100.00%)
Fund 10020 Community Funding Pool	12,283,724	12,897,910	12,928,260	12,897,910	12,897,910	(30,350)	(0.23%)
Fund 10030 Contributory Fund	15,177,449	15,944,577	18,504,577	19,499,696	19,795,696	1,291,119	6.98%
Fund 10040 Information Technology Projects	27,049,400	0	29,687,280	0	0	(29,687,280)	(100.00%)
Fund 20000 County Debt Service	131,317,132	133,672,574	133,672,574	142,780,516	137,780,516	4,107,942	3.07%
Fund 20001 School Debt Service	197,118,522	199,868,947	199,868,947	200,028,432	200,028,432	159,485	0.08%
Fund 30000 Metro Operations and Construction	43,950,424	53,046,270	53,046,270	53,046,270	53,046,270	0	0.00%
Fund 30010 General Construction and Contributions	52,991,229	22,697,006	82,371,646	23,435,848	23,735,848	(58,635,798)	(71.18%)
Fund 30015 Environmental and Energy Program	19,498,767	1,298,767	11,618,767	1,298,767	1,298,767	(10,320,000)	(88.82%)

FY 2024 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (Cont.)							
Fund 30020 Infrastructure Replacement and Upgrades	28,291,318	1,500,000	31,415,961	1,500,000	1,500,000	(29,915,961)	(95.23%)
Fund 30050 Transportation Improvements	5,000,000	0	25,208,830	0	0	(25,208,830)	(100.00%)
Fund 30060 Pedestrian Walkway Improvements	800,000	0	0	0	0	0	-
Fund 30070 Public Safety Construction	2,500,000	0	17,600,000	0	0	(17,600,000)	(100.00%)
Fund 30300 Affordable Housing Development and Investment	12,000,700	0	18,000,000	0	0	(18,000,000)	(100.00%)
Fund 40000 County Transit Systems	40,633,472	42,965,059	42,965,059	42,965,059	42,965,059	0	0.00%
Fund 40040 Fairfax-Falls Church Community Services Board	150,158,878	165,193,503	165,445,478	171,934,659	175,995,187	10,549,709	6.38%
Fund 40045 Early Childhood Birth to 5	32,667,557	33,286,113	33,286,113	34,066,151	34,071,953	785,840	2.36%
Fund 40090 E-911	7,331,793	10,618,392	10,618,392	12,461,548	13,593,295	2,974,903	28.02%
Fund 40200 Land Development Services	0	0	898,000	0	0	(898,000)	(100.00%)
Fund 40330 Elderly Housing Programs	1,890,758	0	0	0	0	0	-
Fund 50000 Federal/State Grants	4,432,654	4,432,654	4,432,654	4,432,654	4,432,654	0	0.00%
Fund 60000 County Insurance	25,960,961	24,398,493	33,822,493	24,458,016	24,520,278	(9,302,215)	(27.50%)
Fund 60010 Department of Vehicle Services	479,774	0	11,504,310	0	0	(11,504,310)	(100.00%)
Fund 60020 Document Services Division	3,965,525	4,051,350	4,062,738	4,400,084	4,471,518	408,780	10.06%
Fund 60030 Technology Infrastructure Services	6,858,038	0	7,191,593	2,900,886	3,221,580	(3,970,013)	(55.20%)
Fund 73030 OPEB Trust	5,000,000	2,500,000	2,500,000	1,500,000	1,500,000	(1,000,000)	(40.00%)
Fund 80000 Park Revenue and Operating	2,283,737	0	255,000	0	0	(255,000)	(100.00%)
Fund 81400 FCRHA Asset Management	0	0	9,500,000	0	0	(9,500,000)	(100.00%)
Fund 83000 Alcohol Safety Action Program	808,641	891,625	910,360	964,324	1,025,964	115,604	12.70%
Total Transfers Out	\$3,026,241,160	\$3,023,840,993	\$3,290,426,903	\$3,189,580,695	\$3,190,890,802	(\$99,536,101)	(3.03%)
Total Disbursements	\$4,680,206,118	\$4,774,034,947	\$5,297,503,220	\$5,049,139,672	\$5,107,622,345	(\$189,880,875)	(3.58%)
Total Ending Balance	\$581,518,953	\$191,927,260	\$204,451,288	\$292,189,428	\$204,451,288	\$0	0.00%
Less:							
Managed Reserve ⁴	\$190,416,585	\$191,927,260	\$204,451,288	\$201,965,587	\$204,451,288	\$0	0.00%
ARPA Coronavirus State and Local Fund ⁵	74,773,691	0	0	0	0	0	-
FY 2022 Audit Adjustments ²	5,273,238	0	0	0	0	0	-
Total Available	\$311,055,439	\$0	\$0	\$90,223,841	\$0	\$0	-

¹ The FY 2023 Revised Budget Plan includes the actions taken by the Board of Supervisors on May 2, 2023, on the FY 2023 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2024 Adopted Budget Plan volumes.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2022 revenues are increased \$5,274,021.45 and FY 2022 expenditures are decreased \$784.27 to reflect audit adjustments as included in the FY 2022 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2023 Revised Budget Plan reflects a net increase of \$5,273,238. The ACFR reflects all audit adjustments in FY 2022. Details of the audit adjustments were found in Attachment VI of the FY 2023 Third Quarter Review.

³ 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.

⁴ 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 2024.

⁵ 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.

FY 2024 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services							
01 Board of Supervisors	\$5,246,806	\$7,012,852	\$7,012,852	\$7,285,805	\$7,631,068	\$618,216	8.82%
02 Office of the County Executive	7,399,657	8,123,088	8,778,877	9,130,748	9,345,204	566,327	6.45%
03 Department of Clerk Services	1,803,950	1,909,024	2,073,368	2,080,265	2,136,328	62,960	3.04%
06 Department of Finance	8,710,139	9,494,846	9,494,846	9,763,056	9,914,607	419,761	4.42%
11 Department of Human Resources	8,642,957	10,291,653	10,559,962	10,753,239	11,044,916	484,954	4.59%
12 Department of Procurement and Material Management	7,885,330	8,619,696	9,262,004	8,949,544	9,161,673	(100,331)	(1.08%)
13 Office of Public Affairs	1,723,496	2,658,777	2,676,524	2,826,700	2,904,184	227,660	8.51%
15 Office of Elections	6,376,662	7,087,861	10,361,856	8,747,636	8,877,648	(1,484,208)	(14.32%)
17 Office of the County Attorney	8,101,012	8,985,876	10,379,398	9,309,459	9,613,557	(765,841)	(7.38%)
20 Department of Management and Budget	6,146,436	7,057,883	7,478,093	7,771,105	7,968,293	490,200	6.56%
37 Office of the Financial and Program Auditor	377,077	438,434	458,432	459,672	470,890	12,458	2.72%
41 Civil Service Commission	323,303	493,606	493,606	526,266	537,810	44,204	8.96%
42 Office of the Independent Police Auditor	290,712	347,976	347,976	358,658	369,504	21,528	6.19%
43 Office of the Police Civilian Review Panel	52,231	250,871	256,007	265,520	272,430	16,423	6.42%
57 Department of Tax Administration	27,652,584	30,133,893	30,922,701	31,493,384	32,212,277	1,289,576	4.17%
70 Department of Information Technology	38,358,041	41,091,176	41,859,266	42,903,101	43,728,869	1,869,603	4.47%
Total Legislative-Executive Functions / Central Services	\$129,090,393	\$143,997,512	\$152,415,768	\$152,624,158	\$156,189,258	\$3,773,490	2.48%
Judicial Administration							
80 Circuit Court and Records	\$12,873,323	\$13,429,813	\$13,551,209	\$14,030,519	\$14,415,024	\$863,815	6.37%
82 Office of the Commonwealth's Attorney	7,118,573	8,458,241	9,939,028	8,762,687	9,009,884	(929,144)	(9.35%)
85 General District Court	4,276,539	5,454,939	6,039,646	6,114,358	6,202,001	162,355	2.69%
91 Office of the Sheriff	22,336,246	21,972,238	24,054,088	22,961,574	23,590,077	(464,011)	(1.93%)
Total Judicial Administration	\$46,604,681	\$49,315,231	\$53,583,971	\$51,869,138	\$53,216,986	(\$366,985)	(0.68%)
Public Safety							
04 Department of Cable and Consumer Services	\$676,129	\$859,017	\$859,227	\$885,808	\$906,756	\$47,529	5.53%
31 Land Development Services	14,636,834	0	0	0	0	0	--
81 Juvenile and Domestic Relations District Court	23,585,326	27,593,906	27,691,181	28,660,153	29,374,610	1,683,429	6.08%
90 Police Department	218,660,560	235,505,691	245,244,840	245,414,724	258,985,370	13,740,530	5.60%
91 Office of the Sheriff	47,229,444	54,417,790	53,540,831	55,423,089	56,576,653	3,035,822	5.67%
92 Fire and Rescue Department	226,193,782	235,446,205	239,720,080	244,773,977	253,399,211	13,679,131	5.71%
93 Department of Emergency Management and Security	5,708,029	7,561,945	9,198,476	8,395,135	8,449,727	(748,749)	(8.14%)
96 Department of Animal Sheltering	2,673,244	3,190,809	4,869,070	5,521,480	5,643,686	774,616	15.91%
97 Department of Code Compliance	4,580,295	5,082,542	5,083,813	5,315,384	5,474,044	390,231	7.68%
Total Public Safety	\$543,943,643	\$569,657,905	\$586,207,518	\$594,389,750	\$618,810,057	\$32,602,539	5.56%
Public Works							
08 Facilities Management Department	\$55,855,411	\$61,364,779	\$71,167,825	\$66,549,288	\$66,880,869	(\$4,286,956)	(6.02%)
25 Business Planning and Support	1,023,363	1,262,110	1,276,146	1,321,816	1,354,980	78,834	6.18%
26 Office of Capital Facilities	13,786,585	16,508,271	18,296,339	18,034,389	18,561,001	264,662	1.45%
87 Unclassified Administrative Expenses	3,304,037	0	0	0	0	0	--
Total Public Works	\$73,969,396	\$79,135,160	\$90,740,310	\$85,905,493	\$86,796,850	(\$3,943,460)	(4.35%)

FY 2024 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare							
67 Department of Family Services	\$134,388,358	\$156,592,827	\$154,242,481	\$166,067,812	\$168,229,552	\$13,987,071	9.07%
71 Health Department	70,733,025	83,089,790	87,342,660	86,238,837	87,890,450	547,790	0.63%
79 Department of Neighborhood and Community Services	76,047,845	98,652,203	108,786,548	103,753,546	106,250,773	(2,535,775)	(2.33%)
Total Health and Welfare	\$281,169,228	\$338,334,820	\$350,371,689	\$356,060,195	\$362,370,775	\$11,999,086	3.42%
Parks and Libraries							
51 Fairfax County Park Authority	\$28,153,070	\$30,677,847	\$31,990,364	\$33,085,453	\$34,335,941	\$2,345,577	7.33%
52 Fairfax County Public Library	30,324,200	32,017,039	33,218,935	33,054,201	33,950,394	731,459	2.20%
Total Parks and Libraries	\$58,477,270	\$62,694,886	\$65,209,299	\$66,139,654	\$68,286,335	\$3,077,036	4.72%
Community Development							
16 Economic Development Authority	\$9,029,922	\$9,138,153	\$9,543,870	\$9,362,376	\$9,479,384	(\$64,486)	(0.68%)
30 Department of Economic Initiatives	1,450,427	1,969,127	2,219,914	2,237,895	2,297,804	77,890	3.51%
31 Land Development Services	15,900,627	0	0	0	0	0	--
35 Department of Planning and Development	12,405,319	15,148,609	16,322,168	15,871,584	16,303,725	(18,443)	(0.11%)
38 Department of Housing and Community Development	25,448,564	28,985,542	34,037,461	33,767,032	34,810,582	773,121	2.27%
39 Office of Human Rights and Equity Programs	1,498,649	1,974,929	2,035,319	2,056,957	2,108,425	73,106	3.59%
40 Department of Transportation	9,209,170	10,666,614	11,805,310	11,462,478	11,833,438	28,128	0.24%
Total Community Development	\$74,942,678	\$67,882,974	\$75,964,042	\$74,758,322	\$76,833,358	\$869,316	1.14%
Nondepartmental							
87 Unclassified Administrative Expenses	\$51,164,055	\$0	\$200,532,246	\$0	\$0	(\$200,532,246)	(100.00%)
89 Employee Benefits	394,603,614	439,175,466	432,051,474	477,812,267	494,227,924	62,176,450	14.39%
Total Nondepartmental	\$445,767,669	\$439,175,466	\$632,583,720	\$477,812,267	\$494,227,924	(\$138,355,796)	(21.87%)
Total General Fund Direct Expenditures	\$1,653,964,958	\$1,750,193,954	\$2,007,076,317	\$1,859,558,977	\$1,916,731,543	(\$90,344,774)	(4.50%)

¹ The FY 2023 Revised Budget Plan reflects the actions taken by the Board of Supervisors on May 2, 2023, on the FY 2023 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2024 Adopted Budget Plan volumes.

FY 2024 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
General Fund Group							
10001 General Fund	\$1,653,964,958	\$1,750,193,954	\$2,007,076,317	\$1,859,558,977	\$1,916,731,543	(\$90,344,774)	(4.50%)
10015 Economic Opportunity Reserve	369,411	0	51,112,822	0	0	(51,112,822)	(100.00%)
10020 Consolidated Community Funding Pool	12,018,449	12,897,910	13,576,193	12,897,910	12,897,910	(678,283)	(5.00%)
10030 Contributory Fund	20,148,357	15,970,288	18,530,288	19,525,407	19,821,407	1,291,119	6.97%
10040 Information Technology Projects	19,015,821	0	76,119,025	0	0	(76,119,025)	(100.00%)
Total General Fund Group	\$1,705,516,996	\$1,779,062,152	\$2,166,414,645	\$1,891,982,294	\$1,949,450,860	(\$216,963,785)	(10.01%)
Debt Service Funds							
20000 Consolidated Debt Service	\$332,622,272	\$340,052,647	\$345,284,406	\$349,211,866	\$344,211,866	(\$1,072,540)	(0.31%)
Capital Project Funds							
30000 Metro Operations and Construction	\$70,512,005	\$91,635,513	\$91,727,334	\$92,499,083	\$92,499,083	\$771,749	0.84%
30010 General Construction and Contributions	55,658,786	27,172,006	294,117,861	27,910,848	28,210,848	(265,907,013)	(90.41%)
30015 Environmental and Energy Program	5,678,096	1,298,767	40,152,110	1,298,767	1,298,767	(38,853,343)	(96.77%)
30020 Infrastructure Replacement and Upgrades	11,760,106	1,500,000	92,051,798	1,500,000	1,500,000	(90,551,798)	(98.37%)
30030 Library Construction	4,088,006	0	103,287,604	0	0	(103,287,604)	(100.00%)
30040 Contributed Roadway Improvements	7,722,393	0	50,822,357	0	0	(50,822,357)	(100.00%)
30050 Transportation Improvements	8,348,876	0	85,310,922	0	0	(85,310,922)	(100.00%)
30070 Public Safety Construction	40,133,286	0	320,857,279	0	0	(320,857,279)	(100.00%)
30090 Pro Rata Share Drainage Construction	85,857	0	8,607,972	0	0	(8,607,972)	(100.00%)
30300 Affordable Housing Development and Investment	14,975,749	35,386,000	125,019,368	37,062,736	37,062,736	(87,956,632)	(70.35%)
30400 Park Authority Bond Construction	26,584,073	0	144,403,710	0	0	(144,403,710)	(100.00%)
S31000 Public School Construction	209,035,583	203,814,043	683,906,438	232,570,043	232,570,043	(451,336,395)	(65.99%)
Total Capital Project Funds	\$454,582,816	\$360,806,329	\$2,040,264,753	\$392,841,477	\$393,141,477	(\$1,647,123,276)	(80.73%)
Special Revenue Funds							
40000 County Transit Systems	\$128,808,965	\$130,399,164	\$180,189,749	\$142,621,525	\$142,621,525	(\$37,568,224)	(20.85%)
40010 County and Regional Transportation Projects	56,350,935	69,801,634	489,560,022	81,821,345	81,821,345	(407,738,677)	(83.29%)
40030 Cable Communications	10,062,013	11,665,893	17,233,864	10,878,173	11,081,789	(6,152,075)	(35.70%)
40040 Fairfax-Falls Church Community Services Board	168,255,282	202,350,409	212,141,714	209,091,565	213,152,093	1,010,379	0.48%
40045 Early Childhood Birth to 5	24,664,709	33,502,073	33,905,610	34,282,111	34,287,913	382,303	1.13%
40050 Reston Community Center	8,372,412	9,606,316	10,895,545	10,516,068	10,712,873	(182,672)	(1.68%)
40060 McLean Community Center	5,995,982	7,832,827	8,437,170	7,357,721	7,485,115	(952,055)	(11.28%)
40070 Burgundy Village Community Center	28,315	47,656	113,154	48,097	48,856	(64,298)	(56.82%)
40080 Integrated Pest Management Program	2,129,481	3,433,931	3,648,377	3,505,378	3,573,760	(74,617)	(2.05%)
40090 E-911	43,448,172	57,683,070	78,378,033	59,652,489	60,784,236	(17,593,797)	(22.45%)
40100 Stormwater Services	81,766,773	92,993,055	285,642,251	99,402,650	99,402,650	(186,239,601)	(65.20%)
40110 Dulles Rail Phase I Transportation Improvement District	19,054,435	14,008,250	14,008,250	13,827,300	13,827,300	(180,950)	(1.29%)
40120 Dulles Rail Phase II Transportation Improvement District	11,061,289	500,000	39,100,000	12,717,351	12,717,351	(26,382,649)	(67.47%)
40125 Metrorail Parking System Pledged Revenues	12,860,132	12,597,518	16,294,543	13,159,957	13,159,957	(3,134,586)	(19.24%)
40130 Leaf Collection	2,462,089	2,648,462	3,648,462	2,956,953	2,971,662	(676,800)	(18.55%)
40140 Refuse Collection and Recycling Operations	18,917,127	21,569,641	24,351,099	24,130,049	24,440,527	89,428	0.37%
40150 Refuse Disposal	55,136,227	58,152,178	69,269,337	62,134,597	62,595,753	(6,673,584)	(9.63%)
40170 I-95 Refuse Disposal	7,734,578	10,259,599	20,283,895	12,180,325	12,324,301	(7,959,594)	(39.24%)
40180 Tysons Service District	220,483	0	18,279,764	0	0	(18,279,764)	(100.00%)
40190 Reston Service District	29,646	0	4,332,914	0	0	(4,332,914)	(100.00%)
40200 Land Development Services ²	0	45,810,268	47,640,462	47,877,070	49,183,907	1,543,445	3.24%
40300 Housing Trust Fund	7,207,843	3,667,191	22,598,442	3,593,342	3,593,342	(19,005,100)	(84.10%)
40330 Elderly Housing Programs	1,908,045	0	0	0	0	0	-
50000 Federal/State Grants	262,796,035	126,217,279	492,471,074	137,057,400	137,057,400	(355,413,674)	(72.17%)
50800 Community Development Block Grant	9,660,455	6,128,149	12,997,227	5,918,926	5,918,926	(7,078,301)	(54.46%)
50810 HOME Investment Partnerships Program	2,170,729	2,175,471	13,381,952	2,471,231	2,471,231	(10,910,721)	(81.53%)
S10000 Public School Operating ³	3,104,411,191	3,255,508,063	3,669,205,125	3,486,166,734	3,486,166,734	(183,038,391)	(4.99%)

FY 2024 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)							
S40000 Public School Food and Nutrition Services	\$86,070,355	\$94,749,795	\$138,983,173	\$135,643,195	\$135,643,195	(\$3,339,978)	(2.40%)
S43000 Public School Adult and Community Education	7,886,955	8,682,078	8,790,031	9,430,318	9,430,318	640,287	7.28%
S50000 Public School Grants & Self Supporting Programs	92,191,161	81,193,094	192,484,250	97,436,300	97,436,300	(95,047,950)	(49.38%)
Total Special Revenue Funds	\$4,231,661,814	\$4,363,183,064	\$6,128,265,489	\$4,725,878,170	\$4,733,910,359	(\$1,394,355,130)	(22.75%)
TOTAL GOVERNMENTAL FUNDS	\$6,724,383,898	\$6,843,104,192	\$10,680,229,293	\$7,359,913,807	\$7,420,714,562	(\$3,259,514,731)	(30.52%)
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	\$34,364,996	\$35,013,475	\$45,464,689	\$35,183,478	\$35,245,740	(\$10,218,949)	(22.48%)
60010 Department of Vehicle Services	85,567,802	79,225,959	98,727,792	85,478,781	86,288,707	(12,439,085)	(12.60%)
60020 Document Services	8,567,815	9,337,443	9,942,104	9,430,603	9,502,037	(440,067)	(4.43%)
60030 Technology Infrastructure Services	47,890,463	48,641,772	68,479,640	56,495,257	56,815,951	(11,663,689)	(17.03%)
60040 Health Benefits	180,870,787	187,146,541	219,117,663	195,984,912	195,984,912	(23,132,751)	(10.56%)
S60000 Public School Insurance	14,883,354	19,912,660	25,981,052	27,455,880	27,455,880	1,474,828	5.68%
S62000 Public School Health and Flexible Benefits	480,978,959	609,205,428	580,649,848	588,316,704	588,316,704	7,666,856	1.32%
Total Internal Service Funds	\$853,124,176	\$988,483,278	\$1,048,362,788	\$998,345,615	\$999,609,931	(\$48,752,857)	(4.65%)
Enterprise Funds							
69010 Sewer Operation and Maintenance	\$102,473,758	\$119,360,510	\$133,114,994	\$124,665,886	\$125,869,695	(\$7,245,299)	(5.44%)
69020 Sewer Bond Parity Debt Service	33,246,982	33,503,257	33,503,257	40,104,264	40,104,264	6,601,007	19.70%
69040 Sewer Bond Subordinate Debt Service	23,381,526	22,358,883	22,358,883	22,321,942	22,321,942	(36,941)	(0.17%)
69300 Sewer Construction Improvements	62,109,128	89,000,000	157,971,611	90,000,000	90,000,000	(67,971,611)	(43.03%)
69310 Sewer Bond Construction	65,217,270	0	137,321,230	210,000,000	210,000,000	72,678,770	52.93%
Total Enterprise Funds	\$286,428,664	\$264,222,650	\$484,269,975	\$487,092,092	\$488,295,901	\$4,025,926	0.83%
TOTAL PROPRIETARY FUNDS	\$1,139,552,840	\$1,252,705,928	\$1,532,632,763	\$1,485,437,707	\$1,487,905,832	(\$44,726,931)	(2.92%)
FIDUCIARY FUNDS							
Custodial Funds							
70000 Route 28 Tax District	\$10,978,100	\$12,156,286	\$12,156,271	\$12,777,058	\$12,084,290	(\$71,981)	(0.59%)
70040 Mosaic District Community Development Authority	4,882,023	4,881,435	4,881,435	4,880,561	4,880,561	(874)	(0.02%)
Total Custodial Funds	\$15,860,123	\$17,037,721	\$17,037,706	\$17,657,619	\$16,964,851	(\$72,855)	(0.43%)
Trust Funds							
73000 Employees' Retirement Trust	\$435,715,335	\$434,904,094	\$460,904,094	\$464,472,363	\$464,581,724	\$3,677,630	0.80%
73010 Uniformed Employees Retirement Trust	146,805,236	148,226,421	159,226,421	157,843,359	157,871,380	(1,355,041)	(0.85%)
73020 Police Retirement Trust	126,970,459	114,947,679	126,447,679	132,454,937	132,479,377	6,031,698	4.77%
73030 OPEB Trust	22,610,751	14,360,228	24,467,548	15,009,580	15,014,669	(9,452,879)	(38.63%)
S71000 Educational Employees' Retirement	212,414,238	234,792,898	230,059,601	240,743,212	240,743,212	10,683,611	4.64%
S71100 Public School OPEB Trust	10,533,360	16,876,500	16,876,500	18,302,500	18,302,500	1,426,000	8.45%
Total Trust Funds	\$955,049,379	\$964,107,820	\$1,017,981,843	\$1,028,825,951	\$1,028,992,862	\$11,011,019	1.08%
TOTAL FIDUCIARY FUNDS	\$970,909,502	\$981,145,541	\$1,035,019,549	\$1,046,483,570	\$1,045,957,713	\$10,938,164	1.06%
TOTAL APPROPRIATED FUNDS	\$8,834,846,240	\$9,076,955,661	\$13,247,881,605	\$9,891,835,084	\$9,954,578,107	(\$3,293,303,498)	(24.86%)
Less: Internal Service Funds ⁴	(\$853,124,176)	(\$988,483,278)	(\$1,048,362,788)	(\$998,345,615)	(\$999,609,931)	\$48,752,857	(4.65%)
NET EXPENDITURES	\$7,981,722,064	\$8,088,472,383	\$12,199,518,817	\$8,893,489,469	\$8,954,968,176	(\$3,244,550,641)	(26.60%)

¹ The FY 2023 Revised Budget Plan reflects the actions taken by the Board of Supervisors on May 2, 2023, on the FY 2023 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2024 Adopted Budget Plan volumes.

² As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, was moved from the General Fund to a new Fund 40200, Land Development Services, to provide greater transparency in the use of fees charged by LDS. This change results in a reduction of \$42.62 million to the General Fund expenditures and associated revenues as all activity related to the agency is transferred to the new fund.

³ Pending School Board approval, FY 2024 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 2023 Carryover Review.

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

FY 2024 ADOPTED EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Advertised Budget Plan	FY 2024 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES							
Special Revenue Funds							
83000 Alcohol Safety Action Program	\$1,548,590	\$2,006,025	\$2,024,760	\$2,078,724	\$2,140,364	\$115,604	5.71%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)							
Agency Funds							
10031 Northern Virginia Regional Identification System	\$52,095	\$18,799	\$61,105	\$18,799	\$18,799	(\$42,306)	(69.23%)
HOUSING AND COMMUNITY DEVELOPMENT							
Other Housing Funds							
81000 FCRHA General Operating	\$3,979,694	\$4,721,804	\$17,979,350	\$3,661,669	\$3,771,383	(\$14,207,967)	(79.02%)
81060 FCRHA Internal Service	908,354	1,854,925	1,621,149	0	0	(1,621,149)	(100.00%)
81100 Fairfax County Rental Program	85,238	0	0	0	0	0	-
81200 Housing Partnerships	1,951,647	0	0	0	0	0	-
81300 RAD - Project-Based Voucher	0	0	0	0	0	0	-
81400 FCRHA Asset Management	937,639	727,194	87,498,775	539,798	539,798	(86,958,977)	(99.38%)
81500 Housing Grants	1,971,264	2,634,912	3,712,451	3,393,060	3,393,060	(319,391)	(8.60%)
Total Other Housing Funds	\$9,833,836	\$9,938,835	\$110,811,725	\$7,594,527	\$7,704,241	(\$103,107,484)	(93.05%)
Annual Contribution Contract							
81510 Housing Choice Voucher Program	\$73,057,802	\$81,922,415	\$82,764,517	\$83,887,861	\$84,056,182	\$1,291,665	1.56%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$82,891,638	\$91,861,250	\$193,576,242	\$91,482,388	\$91,760,423	(\$101,815,819)	(52.60%)
FAIRFAX COUNTY PARK AUTHORITY							
Special Revenue Funds							
80000 Park Revenue and Operating	\$42,207,563	\$41,264,010	\$47,587,002	\$46,495,625	\$47,372,913	(\$214,089)	(0.45%)
Capital Projects Funds							
80300 Park Improvements	\$4,020,824	\$0	\$31,029,393	\$0	\$0	(\$31,029,393)	(100.00%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$46,228,387	\$41,264,010	\$78,616,395	\$46,495,625	\$47,372,913	(\$31,243,482)	(39.74%)
TOTAL NON-APPROPRIATED FUNDS	\$130,720,710	\$135,150,084	\$274,278,502	\$140,075,536	\$141,292,499	(\$132,986,003)	(48.49%)

¹ The FY 2023 Revised Budget Plan reflects the actions taken by the Board of Supervisors on May 2, 2023, on the FY 2023 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2024 Adopted Budget Plan volumes.