



County of Fairfax, Virginia

MEMORANDUM

DATE: May 9, 2022

TO: Board of Supervisors

FROM: Bryan J. Hill *Bryan J. Hill*
County Executive

SUBJECT: Adoption of the FY 2023 Budget Plan

Attached for your review are the following documents:

1. Board revenue and expenditure adjustments approved at the Budget Mark-up on April 26, 2022 (Attachment I);
2. Resolution Adopting Tax Rates for FY 2023 (Attachment II);
3. Resolution Adopting a Vehicle Assessment Ratio of 85 Percent for FY 2023 (Attachment III);
4. FY 2023 Appropriation Resolution for County Agencies/Funds (Attachment IV);
5. FY 2023 Appropriation Resolution for School Board Funds (Attachment V);
6. FY 2023 Fiscal Planning Resolution (Attachment VI); and
7. FY 2023 General Fund Statement; FY 2023 General Fund Expenditures by Agency; FY 2023 Expenditures by Fund, Appropriated; and FY 2023 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 April 26, 2022, associated with the markup of the FY 2023 budget. It should be noted that the Board took final action on the FY 2023-2027 Capital Improvement Program during budget mark-up on April 26.

The Real Estate Tax rate to be approved by the Board will decrease from \$1.14 per \$100 of assessed value to \$1.11 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 85 percent will be applied to vehicle values in order to provide relief to taxpayers and mitigate the otherwise unprecedented increases in vehicle taxes. In addition, the Stormwater fee will remain at \$0.0325 per \$100 of assessed value.

Approval of the FY 2023 Appropriation Resolutions, the FY 2023 Fiscal Planning Resolution, and the FY 2023 Resolution Adopting Tax Rates will result in a FY 2023 General Fund Disbursement level of \$4.77 billion, which is a decrease of \$112.03 million, or 2.3 percent, from the *FY 2022 Revised Budget Plan* and an increase of \$246.71 million, or 5.5 percent, over the FY 2022 Adopted

Budget Plan. The FY 2023 School transfer for operations totals \$2.28 billion. In addition, \$199.87 million is transferred to School Debt Service and \$15.6 million is transferred to School Construction. Total County transfers to support Schools are \$2.49 billion or 52.2 percent of total County Disbursements.

The net change in positions in FY 2023 is an increase of 107 positions over FY 2022. This increase is the result of the addition of positions associated with required staffing for new facilities, such as Scotts Run Fire Station; to address increasing workloads, such as in the Office of Capital Facilities; and to support Board priorities, such as affordable housing and the Diversion First and Language Access programs.

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

- Adopt the Resolution which sets the FY 2023 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 85 percent for FY 2023 (Attachment III);
- Adopt the FY 2023 Appropriation Resolution for County Agencies and Funds (Attachment IV);
- Adopt the FY 2023 Appropriation Resolution for School Board Funds (Attachment V);
- Adopt the FY 2023 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 12, 2022.

Attachments

FY 2023 Budget Mark-Up

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

Add-On Adjustments

This package begins with a balance of \$96.42 million available after the adjustments included in the County Executive’s Add-On package of April 14, 2022. This balance is attributable to updated revenue projections, consistent with adjustments included as part of the *FY 2022 Third Quarter Review* and reflect updated projections regarding Sales Tax, Transient Occupancy Tax, and Investment Interest.

Add-On Adjustments	
	FY 2023
FY 2023 Advertised Balance	\$79,257,068
Net Revenue Adjustments	\$17,159,457
Subtotal:	\$17,159,457
Balance as of Add-On	\$96,416,525

Adjustments Recommended by Board

Overall, the Board of Supervisors was pleased with the investments included in the County Executive’s FY 2023 Advertised Budget Plan, including the emphasis on employee pay and support for the Fairfax County Public Schools. With both full funding of the County’s compensation program, as well as full funding of the School Board’s transfer request included, the Advertised Budget provided a solid foundation with which this FY 2023 package begins.

The primary driver behind the adjustments recommended by the Board is the desire to provide tax relief for our residents and businesses. With rising home and vehicle values, as well as the continuing economic impact of the COVID-19 pandemic, the Board recognizes the importance of mitigating the impact of rising assessments and providing relief to taxpayers. This FY 2023 budget package provides tax relief in a number of ways.

The Advertised Budget included a reduction of over \$12 million in revenues based on the expanded Tax Relief program for seniors and people with disabilities approved by the Board in December of last year. The actions taken by the Board, effective January 1, 2022, increased gross household income limits from \$72,000 to \$90,000, increased asset limits from \$340,000 to \$400,000, and increased the number of acres excluded for purposes of eligibility. These changes are expected to result in an additional 2,000 residents becoming eligible for the program. The Board also proactively approved additional changes for tax year 2023, adding a 75 percent income eligibility bracket, capping total taxes relieved at 125 percent of the mean assessed value of Fairfax County homes, and creating a tax deferral option for seniors and people with disabilities.

The Advertised Budget also included over \$79 million in available balance, and this package utilizes this balance, plus more than half of the additional revenues identified at Add-On, to reduce the Real Estate Tax rate by 3 cents to \$1.11 per \$100 of assessed value. This change, which results in a revenue decrease of over \$88 million, results in an average tax bill increase of \$465, or 6.7 percent, over last year.

Board Mark-Up of FY 2023 Budget

April 26, 2022

ATTACHMENT I

Additionally, this package does not assume the just under \$98 million in additional Personal Property Tax revenue – beyond that assumed in the Advertised Budget – that could be available based on rising vehicle assessments. The Board is supportive of staff’s recommendation to base vehicle Personal Property Tax bills on 85% of a vehicle’s assessed value, helping to mitigate the impact of rising car values due to supply chain issues caused by the pandemic. A resolution to officially adopt the 85% ratio will come before the Board as part of budget adoption actions.

Lastly, as a step targeted towards encouraging small business and economic development in the County, this package includes a reduction in the Machinery and Tools tax from \$4.57 to \$2.00 per \$100 of assessed value. Additionally, the Director of Tax Administration has reviewed the depreciation schedule and is in the process of advertising a proposed schedule to assess starting at 50% of the original cost for the first year of ownership and 10% less each succeeding year, until it reaches a floor of 10% in the fifth year. After a public comment period, which is scheduled to end May 25, 2022, Tax Administration will take the appropriate steps to review the feedback and implement changes to the depreciation schedule. Both the reduction in the tax rate, as well as changes to the depreciation schedule, will allow Fairfax to better compete with surrounding jurisdictions and help to attract and keep vibrant local businesses in the County.

In total, more than \$199 million in revenue reductions or unrecognized revenue is included in this budget to support tax relief efforts. As the revenue impact for both the expansion of the Tax Relief program for seniors and those with disabilities, as well as the reduction in the Machinery and Tools Tax, are estimates, staff will provide updated revenue projections as part of future budget quarterly reviews.

As noted in the Board’s actions on the *FY 2022 Third Quarter Review*, another priority is continued investment in affordable housing. The Board has set an aggressive goal to expand the availability of affordable housing in the County, and it is imperative that appropriate resources are provided to ensure that the County can stay on track towards accomplishing its goal. In working with the Fairfax County School Board, \$10 million has been identified and can be targeted towards this joint priority. These funds are the result of updated FCPS budgetary projections based on more positive economic indicators and anticipated state budget actions. Staff will continue to monitor state action on the budget and will return to the Board with recommendations to address any unforeseen impacts to the County or Schools budgets as part of the *FY 2022 Carryover Review*.

Board Mark-Up of FY 2023 Budget

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While the compensation adjustments included in the County Executive's proposed budget were significant, with average pay increases of 7.86 percent for uniformed public safety employees and 6.16 percent for non-uniformed employees, the Board recognizes that recruitment and retention challenges remain. This is especially true for our public safety agencies, who are struggling to fill the positions required to meet minimum staffing requirements. When new employees are brought on-board, they are hired at the same level as more tenured staff, contributing to elevated turnover at the lower ranks in our public safety agencies. To address these compression issues and incentivize employees to remain with the County, the Board has included \$6.1 million in this package to advance eligible uniformed employees in the Police Department, Fire and Rescue Department, and Office of the Sheriff one additional step on their respective pay plans. To qualify, employees must have been hired on or before June 30, 2021, have received a satisfactory performance evaluation in the current fiscal year, and be a uniformed public safety employee on the O, F or C pay scales. It should be noted that this adjustment does not impact merit and longevity increases already included in the Advertised Budget. This adjustment, which targets job classes that have seen higher levels of resignations, almost exclusively benefits employees at the first two ranks in the respective departments. In total, uniformed employees who qualify for this adjustment as well as a step or longevity increase will see total compensation increases of up to 14.01% in FY 2023.

As part of community feedback on the budget, the Board heard from residents concerned about County support for our Parks System. The County Executive's proposal included investments in Parks, including funding for a pilot equity program, and included recommendations to adjust the upcoming bond referendum schedule for Parks – and other County agencies – to address a backlog of unsold bonds. These issues are addressed more substantively in the Budget Guidance package, but it is important to note this Board's strong and significant support of the Parks System. County support for Parks extends beyond only the agency's General Fund budget. The County provides funding for debt service payments for Park bonds and fringe benefit costs for General Fund employees, as well as supporting environmental and capital maintenance projects. Support in the current fiscal year alone totals over \$80 million. The Board is committed to working with the Park Authority Board to address needs and provide necessary funding. As an example, this package includes funding of \$751,954 and three new positions to support the Parks' natural resources sustainability efforts to help maintain the system's actively-managed acres.

The Board also heard commentary from non-profits concerned about rising personnel and operating costs and the budgeted contract rate adjustments included in the proposed budget. The Board values our non-profit partners and recognizes the key role that they play in providing necessary services to our residents. As a result, \$825,000 in additional funding is included as part of this package, representing a 50% increase over the funds included in the proposed budget for contract rate increases for direct service providers in health and human services.

This package also includes the removal of an additional 6 positions and \$804,258 in funding that was initially proposed to expand staffing in the Office of the Commonwealth's Attorney. Over the past 2 years, the County has increased staffing in this office by 38 positions and has established a plan to phase-in additional support over the coming years. This adjustment represents an effort to slow the pace of this phase-in, accounting for the urgent vacancy level which currently stands at approximately 10%. Additional resources will be provided to support the Office in future years to continue to address workload concerns.

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Lastly, this package provides additional support in two other areas. First, funding of \$250,000 is provided to ArtsFairfax to supplement the organization’s existing grant program for the arts. This funding will help to assist arts organizations that have been negatively impacted by the pandemic but may have been unable to access other assistance. Additional direction and information regarding the County’s investments in ArtsFairfax are included later in the Budget Guidance section. Second, this package provides funding of \$180,000 and one new position for the Department of Economic Initiatives to develop a platform to assist small businesses in navigating available resources to help them succeed.

Funding Adjustments Recommended by Board	
	FY 2023
Balance as of Add-On	\$96,416,525
Reduce the Real Estate Tax rate by 3 cents to \$1.11 per \$100 of assessed value	(\$88,110,447)
In collaboration with the Fairfax County School Board and with their support, reduce the School Operating transfer by \$10,000,000 based on more positive economic indicators and anticipated state budget actions	\$10,000,000
Redirect above amount to the County’s affordable housing initiative	(\$10,000,000)
To address compression issues caused by hiring practices necessary to address uniformed public safety recruitment challenges, advance eligible employees hired on or before June 30, 2021 one additional step in July	(\$6,103,382)
Reduce the County’s Machinery and Tools tax rate to \$2.00 per \$100 of assessed value (from \$4.57) and direct the Department of Tax Administration to review the depreciation schedule to potentially assess at 50% of the original cost for the first year of ownership and 10% less each succeeding year, until it reaches a floor of 10% in the fifth year	(\$1,000,000)
Increase funding allocated for contract rate increases for direct service providers in health and human services	(\$825,000)
Remove the additional 6 positions and funding included in the Advertised Budget for the Office of the Commonwealth’s Attorney	\$804,258
Increase support and add three new positions for Park Authority natural resources sustainability efforts	(\$751,954)
Provide increased support for ArtsFairfax to supplement the existing grant program	(\$250,000)
Provide funding and one new position to the Department of Economic Initiatives for small business and start-up ecosystem support	(\$180,000)
Subtotal:	(\$96,416,525)
Final Remaining Balance	\$0

As a result of these changes, we have a balanced FY 2023 budget.

As noted earlier, as part of this package the Real Estate Tax rate is reduced from \$1.14 to \$1.11 per \$100 of assessed value. However, most taxes and fees in the FY 2023 budget remain unchanged, including:

- Maintaining the Leaf Collection rate at \$0.012 per \$100 of assessed value.

Board Mark-Up of FY 2023 Budget

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

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

- An increase in the Refuse Collection fee from \$400 to \$475 per household
- An increase in the Refuse Disposal fee from \$66 to \$70 per ton
- An increase in Sewer Service Charges from \$7.72 to \$8.09 per 1,000 gallons
- An increase in the Sewer Service Base Charge from \$36.54 to \$40.14 per quarter
- An increase in the Sewer Availability Charge from \$8,507 to \$8,592

Therefore, having provided public notice and conducted a public hearing as required by Virginia law, **I move approval of the FY 2023 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, 2022, unless otherwise noted. **These actions result in a balanced budget for FY 2023.**

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 10, 2022, at which meeting a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2023

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, 2022, and ending June 30, 2023, and calendar tax year beginning January 1, 2022 and ending December 31, 2022, 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 \$1.110

*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 \$1.110

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 Lee

(Burgundy Village Community Center)

On each \$100.00 of assessed valuation of real estate within the boundary of Local District 1A Lee 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 Lee
Local District 1C Lee
Local District 1D Lee
Local District 1E Lee
Local District 1F Lee
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

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2023**

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, 2022, 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, 2022, 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 Lee
Small District 3 Braddock	Local District 1C Lee
Small District 2 Hunter Mill	Local District 1D Lee
Small District 3 Hunter Mill	Local District 1E Lee
Local District 5A Hunter Mill	Small District 2 Lee
Local District 1A1 Dranesville	Small District 3 Lee
Local District 1A2 Dranesville	Small District 4 Lee
Local District 1A3 Dranesville	Small District 1 Mason
Local District 1A4 Dranesville	Local District 1A Mason
Local District 1A5 Dranesville	Local District 1B Mason
Local District 1A6 Dranesville	Local District 1C Mason
Local District 1A8 Dranesville	Local District 1D Mason
Local District 1A9 Dranesville	Local District 1F Mason
Local District 1A11 Dranesville	Small District 2 Mason
Local District 1A12 Dranesville	Small District 3 Mason
Local District 1A21 Dranesville	Small District 4 Mason
Local District 1A22 Dranesville	Small District 5 Mason
Local District 1A61 Dranesville	Small District 6 Mason
Local District 1B Dranesville	Small District 7 Mason
Local District 1B1 Dranesville	Local District 7A Mason
Local District 1B2 Dranesville	Small District 8 Mason
Local District 1E Dranesville	Small District 9 Mason
Local District 1G Dranesville	Small District 10 Mason
Small District 3 Dranesville	Small District 11 Mason
Small District 4 Dranesville	Small District 1 Mount Vernon
Small District 6 Dranesville	Local District 1A Mount Vernon
Small District 7 Dranesville	Local District 1B Mount Vernon
Small District 8 Dranesville	Local District 1C Mount Vernon
Small District 9 Dranesville	Local District 1D Mount Vernon
Small District 10 Dranesville	Local District 1E Mount Vernon
Small District 11 Dranesville	Small District 2 Mount Vernon
Small District 12 Dranesville	Local District 2A Mount Vernon
Small District 13 Dranesville	Local District 2B Mount Vernon
Small District 14 Dranesville	Small District 1 Providence
Small District 15 Dranesville	Local District 1A Providence
Small District 1 Lee	Local District 1B Providence
Local District 1A Lee	Small District 3 Providence

Refuse Service (continued):

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, 2022, within the boundaries of the above enumerated Districts, a base annual charge of \$475.00 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, 2022, 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, 2022, 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, 2022, 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, 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 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. 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 \$0.17

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 \$0.20

*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 \$500 for Basic Life Support transport (BLS), (2) \$650 for Advanced Life Support, level 1 transport (ALS1), (3) \$800 for Advanced Life Support, level 2 transport (ALS2), and (4) \$12.00 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 10th day of May, 2022

A Copy – Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

**FY 2023 RESOLUTION ADOPTING
A VEHICLE ASSESSMENT RATIO OF 85 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 10, 2022, at which meeting a quorum was present and voting, the following resolution was adopted:

WHEREAS, the COVID-19 pandemic has impacted worldwide supply chains and manufacturing of technological components, which in turn has limited the short-term availability of new and used cars for sale and, in the opinion of the Director of the Fairfax County Department of Tax Administration (DTA), resulted in current, short-term selling prices for many vehicles that exceed their actual fair market value; and,

WHEREAS, basing assessed values on the current, short-term selling price of those vehicles would result in assessments above fair market value and unprecedented assessment increases; and,

WHEREAS, these unprecedented increases – 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 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 the DTA, with the concurrence of the Board of Supervisors, finds that using an assessment ratio of 85 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 2022, which will result in a reduction in the assessed vehicle values and vehicle tax bills, and provide relief to taxpayers and mitigate the otherwise unprecedented projected increases 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 an 85 percent

assessment ratio, to be applied for Tax Year 2022 (Fiscal Year 2023), beginning January 1, 2022 and ending December 31, 2022, 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 10th day of May, 2022.

A Copy – Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2022 - June 30, 2023
Supported by the FY 2023 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 10, 2022, 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, 2023 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	\$6,529,802	
	Operating Expenses	\$483,050	
			<u>\$7,012,852</u>
02	Office of the County Executive		
	Compensation	\$7,241,222	
	Operating Expenses	\$881,866	
			<u>\$8,123,088</u>
03	Department of Clerk Services		
	Compensation	\$1,546,135	
	Operating Expenses	\$362,889	
			<u>\$1,909,024</u>
04	Department of Cable and Consumer Services		
	Compensation	\$683,306	
	Operating Expenses	\$175,711	
			<u>\$859,017</u>
06	Department of Finance		
	Compensation	\$5,398,880	
	Operating Expenses	\$4,847,663	
	Work Performed for Others	(\$751,697)	
			<u>\$9,494,846</u>
08	Facilities Management Department		
	Compensation	\$16,440,974	
	Operating Expenses	\$51,612,095	
	Work Performed for Others	(\$6,688,290)	
			<u>\$61,364,779</u>
11	Department of Human Resources		
	Compensation	\$8,479,049	
	Operating Expenses	\$1,812,604	
			<u>\$10,291,653</u>

Fund 10001 - General Fund**AGENCY**

12	Department of Procurement and Material Management	
	Compensation	\$7,049,257
	Operating Expenses	\$1,859,242
	Work Performed for Others	(\$288,803)
		<u>\$8,619,696</u>
13	Office of Public Affairs	
	Compensation	\$2,541,273
	Operating Expenses	\$357,386
	Work Performed for Others	(\$239,882)
		<u>\$2,658,777</u>
15	Office of Elections	
	Compensation	\$4,333,724
	Operating Expenses	\$2,754,137
		<u>\$7,087,861</u>
16	Economic Development Authority	
	Compensation	\$4,349,806
	Operating Expenses	\$4,788,347
		<u>\$9,138,153</u>
17	Office of the County Attorney	
	Compensation	\$8,838,454
	Operating Expenses	\$613,944
	Work Performed for Others	(\$466,522)
		<u>\$8,985,876</u>
20	Department of Management and Budget	
	Compensation	\$6,522,898
	Operating Expenses	\$534,985
		<u>\$7,057,883</u>
25	Business Planning and Support	
	Compensation	\$1,098,522
	Operating Expenses	\$363,588
	Work Performed for Others	(\$200,000)
		<u>\$1,262,110</u>
26	Office of Capital Facilities	
	Compensation	\$16,877,807
	Operating Expenses	\$9,662,324
	Work Performed for Others	(\$10,031,860)
		<u>\$16,508,271</u>
30	Department of Economic Initiatives	
	Compensation	\$1,741,556
	Operating Expenses	\$227,571
		<u>\$1,969,127</u>
35	Department of Planning and Development	
	Compensation	\$14,159,002
	Operating Expenses	\$989,607
		<u>\$15,148,609</u>

Fund 10001 - General Fund

AGENCY

37	Office of the Financial and Program Auditor		
	Compensation	\$406,268	
	Operating Expenses	\$32,166	
			\$438,434
38	Department of Housing and Community Development		
	Compensation	\$8,982,553	
	Operating Expenses	\$20,381,587	
	Work Performed for Others	(\$378,598)	
			\$28,985,542
39	Office of Human Rights and Equity Programs		
	Compensation	\$1,854,934	
	Operating Expenses	\$119,995	
			\$1,974,929
40	Department of Transportation		
	Compensation	\$11,928,144	
	Operating Expenses	\$798,176	
	Work Performed for Others	(\$2,059,706)	
			\$10,666,614
41	Civil Service Commission		
	Compensation	\$427,420	
	Operating Expenses	\$66,186	
			\$493,606
42	Office of the Independent Police Auditor		
	Compensation	\$315,301	
	Operating Expenses	\$32,675	
			\$347,976
43	Office of the Police Civilian Review Panel		
	Compensation	\$200,871	
	Operating Expenses	\$50,000	
			\$250,871
51	Fairfax County Park Authority		
	Compensation	\$28,023,906	
	Operating Expenses	\$6,280,102	
	Work Performed for Others	(\$3,876,161)	
	Capital Outlay	\$250,000	
			\$30,677,847
52	Fairfax County Public Library		
	Compensation	\$26,168,299	
	Operating Expenses	\$5,848,740	
			\$32,017,039
57	Department of Tax Administration		
	Compensation	\$24,102,400	
	Operating Expenses	\$6,031,493	
			\$30,133,893

Fund 10001 - General Fund**AGENCY**

67	Department of Family Services		
	Compensation	\$79,839,983	
	Operating Expenses	\$77,287,593	
	Work Performed for Others	(\$534,749)	
			\$156,592,827
70	Department of Information Technology		
	Compensation	\$28,342,685	
	Operating Expenses	\$12,748,491	
			\$41,091,176
71	Health Department		
	Compensation	\$63,023,999	
	Operating Expenses	\$20,065,791	
			\$83,089,790
79	Department of Neighborhood and Community Services		
	Compensation	\$72,272,492	
	Operating Expenses	\$35,639,915	
	Work Performed for Others	(\$9,260,204)	
			\$98,652,203
80	Circuit Court and Records		
	Compensation	\$11,183,670	
	Operating Expenses	\$2,246,143	
			\$13,429,813
81	Juvenile and Domestic Relations District Court		
	Compensation	\$24,062,450	
	Operating Expenses	\$3,531,456	
			\$27,593,906
82	Office of the Commonwealth's Attorney		
	Compensation	\$8,077,507	
	Operating Expenses	\$380,734	
			\$8,458,241
85	General District Court		
	Compensation	\$4,537,380	
	Operating Expenses	\$917,559	
			\$5,454,939
89	Employee Benefits		
	Benefits	\$436,770,036	
	Non-Pay Employee Benefits	\$2,940,004	
	Operating Expenses	\$1,337,850	
	Work Performed for Others	(\$1,872,424)	
			\$439,175,466
90	Police Department		
	Compensation	\$199,659,356	
	Operating Expenses	\$36,162,141	
	Work Performed for Others	(\$697,406)	
	Capital Outlay	\$381,600	
			\$235,505,691

Fund 10001 - General Fund**AGENCY**

91	Office of the Sheriff		
	Compensation	\$66,556,624	
	Operating Expenses	\$9,833,404	
			\$76,390,028
92	Fire and Rescue Department		
	Compensation	\$202,938,123	
	Operating Expenses	\$32,508,082	
			\$235,446,205
93	Department of Emergency Management and Security		
	Compensation	\$2,351,570	
	Operating Expenses	\$5,210,375	
			\$7,561,945
96	Department of Animal Sheltering		
	Compensation	\$2,493,735	
	Operating Expenses	\$697,074	
			\$3,190,809
97	Department of Code Compliance		
	Compensation	\$4,536,525	
	Operating Expenses	\$546,017	
			\$5,082,542

FUND		
10020	Consolidated Community Funding Pool	
	Operating Expenses	\$12,897,910
		\$12,897,910
10030	Contributory Fund	
	Operating Expenses	\$15,970,288
		\$15,970,288
20000	Consolidated Debt Service	
	Bond Expenses	\$340,052,647
		\$340,052,647
30000	Metro Operations and Construction	
	County Services	\$91,635,513
		\$91,635,513
30010	General Construction and Contributions	
	Capital Projects	\$27,172,006
		\$27,172,006
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	\$35,386,000
		\$35,386,000
40000	County Transit Systems	
	Operating Expenses	\$119,570,638
	Capital Projects	\$10,828,526
		\$130,399,164
40010	County and Regional Transportation Projects	
	Compensation	\$4,814,827
	Benefits	\$2,114,006
	Operating Expenses	\$2,613,846
	Work Performed for Others	(\$1,016,249)
	Capital Projects	\$61,275,204
		\$69,801,634
40030	Cable Communications	
	Compensation	\$4,394,346
	Benefits	\$2,081,443
	Operating Expenses	\$4,430,104
	Capital Outlay	\$760,000
		\$11,665,893

FUND

40040	Fairfax-Falls Church Community Services Board	
	Compensation	\$101,422,808
	Benefits	\$42,963,615
	Operating Expenses	\$59,532,746
	Work Performed for Others	(\$1,568,760)
		<u>\$202,350,409</u>
40045	Early Childhood Birth to 5	
	Compensation	\$4,541,655
	Benefits	\$1,991,650
	Operating Expenses	\$26,968,768
		<u>\$33,502,073</u>
40050	Reston Community Center	
	Compensation	\$4,454,078
	Benefits	\$1,763,161
	Operating Expenses	\$3,031,577
	Capital Projects	\$357,500
		<u>\$9,606,316</u>
40060	McLean Community Center	
	Compensation	\$2,845,368
	Benefits	\$1,215,509
	Non-Pay Employee Benefits	\$3,000
	Operating Expenses	\$2,668,950
	Capital Projects	\$1,100,000
		<u>\$7,832,827</u>
40070	Burgundy Village Community Center	
	Compensation	\$20,493
	Benefits	\$1,517
	Non-Pay Employee Benefits	\$21
	Operating Expenses	\$25,625
		<u>\$47,656</u>
40080	Integrated Pest Management Program	
	Compensation	\$1,537,822
	Benefits	\$605,552
	Operating Expenses	\$1,255,557
	Capital Outlay	\$35,000
		<u>\$3,433,931</u>
40090	E-911	
	Compensation	\$24,584,866
	Benefits	\$10,024,011
	Operating Expenses	\$14,566,641
	IT Projects	\$8,507,552
		<u>\$57,683,070</u>

FUND

40100 Stormwater Services	
Compensation	\$17,133,171
Benefits	\$7,447,463
Operating Expenses	\$4,010,636
Work Performed for Others	(\$2,129,955)
Capital Outlay	\$652,000
Capital Projects	\$65,879,740
	<u>\$92,993,055</u>
40110 Dulles Rail Phase I Transportation Improvement District	
Bond Expenses	\$14,008,250
	<u>\$14,008,250</u>
40120 Dulles Rail Phase II Transportation Improvement District	
Bond Expenses	\$500,000
	<u>\$500,000</u>
40125 Metrorail Parking System Pledged Revenues	
Capital Projects	\$12,597,518
	<u>\$12,597,518</u>
40130 Leaf Collection	
Compensation	\$332,990
Benefits	\$83,361
Operating Expenses	\$1,787,111
Capital Outlay	\$445,000
	<u>\$2,648,462</u>
40140 Refuse Collection and Recycling Operations	
Compensation	\$6,782,856
Benefits	\$3,178,401
Non-Pay Employee Benefits	\$56,713
Operating Expenses	\$9,914,925
Work Performed for Others	(\$73,457)
Capital Outlay	\$1,610,000
Capital Projects	\$100,203
	<u>\$21,569,641</u>
40150 Refuse Disposal	
Compensation	\$9,928,063
Benefits	\$4,954,527
Non-Pay Employee Benefits	\$101,246
Operating Expenses	\$39,068,266
Work Performed for Others	(\$97,505)
Capital Outlay	\$3,230,000
Capital Projects	\$967,581
	<u>\$58,152,178</u>

FUND

40170	I-95 Refuse Disposal	
	Compensation	\$3,072,713
	Benefits	\$1,546,001
	Non-Pay Employee Benefits	\$10,902
	Operating Expenses	\$2,579,983
	Capital Outlay	\$1,600,000
	Capital Projects	\$1,450,000
		<u>\$10,259,599</u>
40200	Land Development Services	
	Compensation	\$27,891,061
	Benefits	\$12,447,404
	Operating Expenses	\$5,825,535
	Work Performed for Others	(\$353,732)
		<u>\$45,810,268</u>
40300	Housing Trust Fund	
	Capital Projects	\$3,667,191
		<u>\$3,667,191</u>
50000	Federal/State Grants	
	Grant Expenditures	\$126,217,279
		<u>\$126,217,279</u>
50800	Community Development Block Grant	
	Grant Expenditures	\$6,128,149
		<u>\$6,128,149</u>
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$2,175,471
		<u>\$2,175,471</u>
60000	County Insurance	
	Compensation	\$1,314,224
	Benefits	\$538,151
	Non-Pay Employee Benefits	\$20,245,000
	Operating Expenses	\$13,126,100
	Work Performed for Others	(\$210,000)
		<u>\$35,013,475</u>
60010	Department of Vehicle Services	
	Compensation	\$17,294,247
	Benefits	\$7,131,869
	Non-Pay Employee Benefits	\$125,007
	Operating Expenses	\$40,689,713
	Capital Outlay	\$13,985,123
		<u>\$79,225,959</u>

FUND

60020	Document Services		
	Compensation	\$1,519,461	
	Benefits	\$708,374	
	Operating Expenses	\$7,109,608	
			\$9,337,443
60030	Technology Infrastructure Services		
	Compensation	\$6,801,180	
	Benefits	\$2,299,540	
	Operating Expenses	\$37,041,052	
	Capital Outlay	\$2,500,000	
			\$48,641,772
60040	Health Benefits		
	Compensation	\$286,000	
	Benefits	\$97,000	
	Non-Pay Employee Benefits	\$186,359,631	
	Operating Expenses	\$403,910	
			\$187,146,541
69010	Sewer Operation and Maintenance		
	Compensation	\$25,809,912	
	Benefits	\$10,929,540	
	Non-Pay Employee Benefits	\$182,000	
	Operating Expenses	\$79,869,186	
	Work Performed for Others	(\$598,010)	
	Capital Outlay	\$3,167,882	
			\$119,360,510
69020	Sewer Bond Parity Debt Service		
	Bond Expenses	\$33,503,257	
			\$33,503,257
69040	Sewer Bond Subordinate Debt Service		
	Bond Expenses	\$22,358,883	
			\$22,358,883
69300	Sewer Construction Improvements		
	Capital Projects	\$89,000,000	
			\$89,000,000
70000	Route 28 Tax District		
	Operating Expenses	\$12,156,286	
			\$12,156,286
70040	Mosaic District Community Development Authority		
	Bond Expenses	\$4,881,435	
			\$4,881,435

FUND

73000	Employees' Retirement Trust		
	Compensation	\$2,324,344	
	Benefits	\$1,102,193	
	Operating Expenses	\$431,477,557	
			\$434,904,094
73010	Uniformed Employees Retirement Trust		
	Compensation	\$595,252	
	Benefits	\$237,918	
	Operating Expenses	\$147,393,251	
			\$148,226,421
73020	Police Retirement Trust		
	Compensation	\$518,111	
	Benefits	\$236,616	
	Operating Expenses	\$114,192,952	
			\$114,947,679
73030	OPEB Trust		
	Compensation	\$107,404	
	Benefits	\$32,450	
	Non-Pay Employee Benefits	\$118	
	Operating Expenses	\$14,220,256	
			\$14,360,228

GIVEN under my hand this 10th day of May, 2022

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2022 - June 30, 2023
Supported by the FY 2023 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 10, 2022, 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, 2023 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	\$3,255,508,063
S31000	Public School Construction	
	Capital Projects	\$203,814,043
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$94,749,795
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$8,682,078
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$81,193,094
S60000	Public School Insurance	
	Operating Expenditures	\$19,912,660
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$609,205,428
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$234,792,898
S71100	Public School OPEB Trust	
	Operating Expenditures	\$16,876,500

GIVEN under my hand this 10th day of May, 2022

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

**FISCAL PLANNING RESOLUTION
Fiscal Year 2023**

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 10, 2022, at which meeting a quorum was present and voting, the following resolution was adopted:

For the Purposes of Fiscal Planning, the FY 2023 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	\$1,743,187,376
Net Change to Advertised Expenditures	<u>\$7,006,578</u>
Approved General Fund Expenditures	\$1,750,193,954
Total Advertised Transfers from the General Fund	\$3,033,541,493
Net Change to Advertised Transfers Out	<u>(\$9,700,500)</u>
Approved Transfers from the General Fund	\$3,023,840,993
Advertised General Fund Total Requirements	\$4,776,728,869
Plus: Net Change in Expenditures	\$7,006,578
Plus: Net Change in Transfers Out	<u>(\$9,700,500)</u>
Approved General Fund Disbursements	\$4,774,034,947
Advertised General Fund Ending Balance	\$270,264,190
Net Change to Advertised Ending Balance	<u>(\$78,336,930)</u>
Approved General Fund Ending Balance	\$191,927,260
Approved General Fund Total Requirements	\$4,965,962,207

RESOURCES:

Advertised General Fund Beginning Balance	\$189,496,447
Net Change to Advertised General Fund Beginning Balance	<u>\$920,138</u>
Approved General Fund Beginning Balance	\$190,416,585
Total Advertised General Fund Receipts	\$4,847,783,676
Net Change to Advertised Receipts	<u>(\$81,950,990)</u>
Approved General Fund Receipts	\$4,765,832,686
Total Advertised Transfers into the General Fund	\$9,712,936
Net Change to Advertised Transfers In	<u>\$0</u>
Approved Transfers to the General Fund	\$9,712,936
Approved Total General Fund Resources	\$4,965,962,207

SUMMARY OF ALL FUNDS:

Total Advertised Expenditures	\$9,069,649,583
Net Change to Advertised Expenditures	<u>\$7,306,078</u>
Total Approved Funds	\$9,076,955,661
Total Advertised Estimated Resources	\$9,069,649,583
Net Change to Advertised Resources	<u>\$7,306,078</u>
Total Approved Estimated Resources	\$9,076,955,661

GIVEN under my hand this 10th day of May, 2022

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FY 2023 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$450,483,673	\$182,576,859	\$490,597,395	\$189,496,447	\$190,416,585	(\$300,180,810)	(61.19%)
Revenue ²							
Real Property Taxes	\$3,006,833,157	\$3,047,959,917	\$3,051,670,797	\$3,296,237,535	\$3,199,106,841	\$147,436,044	4.83%
Personal Property Taxes ³	431,079,622	442,806,499	460,705,328	522,873,346	520,893,593	60,188,265	13.06%
General Other Local Taxes	549,104,239	525,807,944	559,626,031	559,819,267	573,797,248	14,171,217	2.53%
Permit, Fees & Regulatory Licenses	57,076,113	52,439,181	50,782,784	10,768,187	10,768,187	(40,014,597)	(78.80%)
Fines & Forfeitures	5,477,214	8,727,970	6,913,687	8,166,007	8,166,007	1,252,320	18.11%
Revenue from Use of Money & Property	24,776,135	14,973,158	14,597,536	19,152,733	22,334,209	7,736,673	53.00%
Charges for Services	33,695,016	57,104,738	50,885,981	58,506,226	58,506,226	7,620,245	14.98%
Revenue from the Commonwealth ³	308,776,179	312,963,571	311,396,177	314,295,576	314,295,576	2,899,399	0.93%
Revenue from the Federal Government	156,499,874	40,015,038	40,533,909	40,950,532	40,950,532	416,623	1.03%
Recovered Costs/Other Revenue	18,312,162	15,526,944	14,778,130	17,014,267	17,014,267	2,236,137	15.13%
Total Revenue	\$4,591,629,711	\$4,518,324,960	\$4,561,890,360	\$4,847,783,676	\$4,765,832,686	\$203,942,326	4.47%
Transfers In							
Fund 40030 Cable Communications	\$2,411,781	\$2,704,481	\$2,704,481	\$2,527,936	\$2,527,936	(\$176,545)	(6.53%)
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	141,000	141,000	141,000	151,000	151,000	10,000	7.09%
Fund 40100 Stormwater Services	1,125,000	1,125,000	1,125,000	1,400,000	1,400,000	275,000	24.44%
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	626,000	626,000	707,000	707,000	81,000	12.94%
Fund 40170 I-95 Refuse Disposal	186,000	186,000	186,000	209,000	209,000	23,000	12.37%
Fund 40200 Land Development Services	0	0	0	350,000	350,000	350,000	-
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	2,850,000	3,000,000	3,000,000	150,000	5.26%
Fund 80000 Park Revenue and Operating	820,000	820,000	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$8,707,781	\$9,000,481	\$24,000,481	\$9,712,936	\$9,712,936	(\$14,287,545)	(59.53%)
Total Available	\$5,050,821,165	\$4,709,902,300	\$5,076,488,236	\$5,046,993,059	\$4,965,962,207	(\$110,526,029)	(2.18%)
Direct Expenditures ²							
Personnel Services	\$884,112,034	\$928,006,180	\$935,315,058	\$982,030,248	\$986,117,862	\$50,802,804	5.43%
Operating Expenses	420,880,189	353,349,630	544,815,156	359,968,254	361,080,754	(183,734,402)	(33.72%)
Recovered Costs	(32,584,049)	(35,235,529)	(35,297,306)	(35,473,878)	(35,473,878)	(176,572)	0.50%
Capital Equipment	5,083,216	581,600	4,286,629	581,600	631,600	(3,655,029)	(85.27%)
Fringe Benefits	377,819,714	408,314,455	410,710,954	436,081,152	437,837,616	27,126,662	6.60%
Total Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,859,830,491	\$1,743,187,376	\$1,750,193,954	(\$109,636,537)	(5.89%)
Transfers Out							
Fund S10000 School Operating	\$2,143,322,211	\$2,172,661,166	\$2,172,661,166	\$2,285,310,924	\$2,275,310,924	\$102,649,758	4.72%
Fund S31000 School Construction	13,100,000	13,100,000	13,100,000	15,600,000	15,600,000	2,500,000	19.08%
Fund 10010 Revenue Stabilization ⁴	3,955,212	0	9,102,768	3,055,692	3,055,692	(6,047,076)	(66.43%)
Fund 10015 Economic Opportunity Reserve ⁴	14,050,131	0	926,773	611,137	611,137	(315,636)	(34.06%)
Fund 10020 Community Funding Pool	12,283,724	12,283,724	12,283,724	12,897,910	12,897,910	614,186	5.00%
Fund 10030 Contributory Fund	15,266,749	14,492,449	15,177,449	15,694,577	15,944,577	767,128	5.05%
Fund 10040 Information Technology Projects	16,144,000	0	27,049,400	0	0	(27,049,400)	(100.00%)
Fund 20000 County Debt Service	131,040,472	131,317,132	131,317,132	133,672,574	133,672,574	2,355,442	1.79%
Fund 20001 School Debt Service	198,182,333	197,118,522	197,118,522	199,868,947	199,868,947	2,750,425	1.40%
Fund 30000 Metro Operations and Construction	43,950,424	43,950,424	43,950,424	53,046,270	53,046,270	9,095,846	20.70%
Fund 30010 General Construction and Contributions	23,469,189	16,579,278	52,991,229	22,697,006	22,697,006	(30,294,223)	(57.17%)
Fund 30015 Environmental and Energy Program	9,116,615	1,298,767	19,498,767	1,298,767	1,298,767	(18,200,000)	(93.34%)

FY 2023 ADOPTED FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (Cont.)							
Fund 30020 Infrastructure Replacement and Upgrades	12,315,375	0	28,291,318	1,500,000	1,500,000	(26,791,318)	(94.70%)
Fund 30050 Transportation Improvements	0	0	5,000,000	0	0	(5,000,000)	(100.00%)
Fund 30060 Pedestrian Walkway Improvements	3,018,555	800,000	800,000	0	0	(800,000)	(100.00%)
Fund 30070 Public Safety Construction	0	0	2,500,000	0	0	(2,500,000)	(100.00%)
Fund 30300 Affordable Housing Development and Investment	0	0	12,000,700	0	0	(12,000,700)	(100.00%)
Fund 40000 County Transit Systems	40,633,472	40,633,472	40,633,472	42,965,059	42,965,059	2,331,587	5.74%
Fund 40040 Fairfax-Falls Church Community Services Board	147,216,019	148,691,446	150,158,878	165,193,503	165,193,503	15,034,625	10.01%
Fund 40045 Early Childhood Birth to 5	32,611,229	32,619,636	32,667,557	33,236,613	33,286,113	618,556	1.89%
Fund 40090 E-911	220,145	6,400,398	7,331,793	10,618,392	10,618,392	3,286,599	44.83%
Fund 40330 Elderly Housing Programs	1,893,531	1,888,604	1,890,758	0	0	(1,890,758)	(100.00%)
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	24,302,085	24,308,191	25,960,961	24,398,493	24,398,493	(1,562,468)	(6.02%)
Fund 60010 Department of Vehicle Services	0	0	479,774	0	0	(479,774)	(100.00%)
Fund 60020 Document Services Division	3,965,515	3,941,831	3,965,525	4,051,350	4,051,350	85,825	2.16%
Fund 60030 Technology Infrastructure Services	58,132	0	6,858,038	0	0	(6,858,038)	(100.00%)
Fund 73030 OPEB Trust	4,490,000	5,000,000	5,000,000	2,500,000	2,500,000	(2,500,000)	(50.00%)
Fund 80000 Park Revenue and Operating	1,706,529	0	2,283,737	0	0	(2,283,737)	(100.00%)
Fund 81000 FCRHA General Operating	3,226,872	0	0	0	0	0	-
Fund 83000 Alcohol Safety Action Program	941,493	791,411	808,641	891,625	891,625	82,984	10.26%
Total Transfers Out	\$2,904,912,666	\$2,872,309,105	\$3,026,241,160	\$3,033,541,493	\$3,023,840,993	(\$2,400,167)	(0.08%)
Total Disbursements	\$4,560,223,770	\$4,527,325,441	\$4,886,071,651	\$4,776,728,869	\$4,774,034,947	(\$112,036,704)	(2.29%)
Total Ending Balance	\$490,597,395	\$182,576,859	\$190,416,585	\$270,264,190	\$191,927,260	\$1,510,675	0.79%
Less:							
Managed Reserve ⁴	\$182,576,859	\$182,576,859	\$190,416,585	\$191,007,122	\$191,927,260	\$1,510,675	0.79%
CARES Coronavirus Relief Fund Balance ⁵	10,818,727	0	0	0	0	0	-
ARPA Coronavirus State and Local Fund ⁵	111,447,319	0	0	0	0	0	-
FY 2021 Audit Adjustments ²	8,283,873	0	0	0	0	0	-
Total Available	\$177,470,617	\$0	\$0	\$79,257,068	\$0	\$0	-

¹ The FY 2022 Revised Budget Plan includes the actions taken by the Board of Supervisors on April 26, 2022, on the FY 2022 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2023 Adopted Budget Plan volumes.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2021 revenues are increased \$3,355,681.46 and FY 2021 expenditures are decreased \$4,928,192.62 to reflect audit adjustments included in the FY 2021 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2022 Revised Budget Plan Beginning Balance reflects a net increase of \$8,283,873. This balance reflects \$4,892,892 in the General Fund and \$3,390,981 in the CARES Coronavirus Relief Fund balance, and was utilized as part of the FY 2022 Mid-Year Review. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments were found in Attachment VI of the FY 2022 Mid-Year 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 2023.

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 2023 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services							
01 Board of Supervisors	\$5,226,549	\$5,569,932	\$5,623,432	\$7,012,852	\$7,012,852	\$1,389,420	24.71%
02 Office of the County Executive	5,816,147	6,444,013	8,421,765	8,123,088	8,123,088	(298,677)	(3.55%)
03 Department of Clerk Services	1,752,481	1,832,445	1,908,353	1,909,024	1,909,024	671	0.04%
06 Department of Finance	8,883,263	9,199,096	9,255,596	9,494,846	9,494,846	239,250	2.58%
11 Department of Human Resources	8,044,365	8,758,003	9,527,593	10,291,653	10,291,653	764,060	8.02%
12 Department of Procurement and Material Management	7,168,511	7,629,840	9,144,517	8,619,696	8,619,696	(524,821)	(5.74%)
13 Office of Public Affairs	1,683,813	1,808,863	1,948,346	2,658,777	2,658,777	710,431	36.46%
15 Office of Elections	7,159,771	5,174,595	8,003,149	7,087,861	7,087,861	(915,288)	(11.44%)
17 Office of the County Attorney	7,787,013	8,311,656	9,495,293	8,985,876	8,985,876	(509,417)	(5.36%)
20 Department of Management and Budget	5,412,331	5,585,361	6,903,592	7,057,883	7,057,883	154,291	2.23%
37 Office of the Financial and Program Auditor	251,983	417,685	439,685	438,434	438,434	(1,251)	(0.28%)
41 Civil Service Commission	390,430	472,756	476,756	493,606	493,606	16,850	3.53%
42 Office of the Independent Police Auditor	363,805	331,153	333,153	347,976	347,976	14,823	4.45%
43 Office of the Police Civilian Review Panel	0	0	118,324	250,871	250,871	132,547	112.02%
57 Department of Tax Administration	26,295,231	28,152,495	29,370,487	30,133,893	30,133,893	763,406	2.60%
70 Department of Information Technology	37,360,416	38,248,362	38,889,948	41,091,176	41,091,176	2,201,228	5.66%
Total Legislative-Executive Functions / Central Services	\$123,596,109	\$127,936,255	\$139,859,989	\$143,997,512	\$143,997,512	\$4,137,523	2.96%
Judicial Administration							
80 Circuit Court and Records	\$12,221,075	\$12,786,917	\$13,206,946	\$13,429,813	\$13,429,813	\$222,867	1.69%
82 Office of the Commonwealth's Attorney	5,133,836	8,022,126	9,185,146	8,999,480	8,458,241	(726,905)	(7.91%)
85 General District Court	3,817,228	5,121,248	5,215,764	5,454,939	5,454,939	239,175	4.59%
91 Office of the Sheriff	19,954,530	20,798,710	22,202,922	21,788,418	21,972,238	(230,684)	(1.04%)
Total Judicial Administration	\$41,126,669	\$46,729,001	\$49,810,778	\$49,672,650	\$49,315,231	(\$495,547)	(0.99%)
Public Safety							
04 Department of Cable and Consumer Services	\$767,461	\$766,580	\$773,637	\$859,017	\$859,017	\$85,380	11.04%
31 Land Development Services	13,755,122	14,868,781	15,313,664	0	0	(15,313,664)	(100.00%)
81 Juvenile and Domestic Relations District Court	23,999,362	25,895,668	26,358,501	27,593,906	27,593,906	1,235,405	4.69%
90 Police Department	212,516,529	220,828,958	226,359,861	233,698,199	235,505,691	9,145,830	4.04%
91 Office of the Sheriff	45,174,538	51,449,508	52,924,064	53,966,309	54,417,790	1,493,726	2.82%
92 Fire and Rescue Department	217,324,258	219,846,455	226,620,517	233,641,807	235,446,205	8,825,688	3.89%
93 Department of Emergency Management and Security	1,648,173	2,204,240	7,502,444	7,561,945	7,561,945	59,501	0.79%
96 Department of Animal Sheltering	2,524,182	2,770,499	2,929,378	3,190,809	3,190,809	261,431	8.92%
97 Department of Code Compliance	4,297,006	4,834,330	4,883,721	5,082,542	5,082,542	198,821	4.07%
Total Public Safety	\$522,006,631	\$543,465,019	\$563,665,787	\$565,594,534	\$569,657,905	\$5,992,118	1.06%
Public Works							
08 Facilities Management Department	\$58,170,422	\$61,452,985	\$63,708,900	\$61,364,779	\$61,364,779	(\$2,344,121)	(3.68%)
25 Business Planning and Support	722,543	1,017,779	1,208,555	1,262,110	1,262,110	53,555	4.43%
26 Office of Capital Facilities	13,501,009	15,648,762	16,457,019	16,508,271	16,508,271	51,252	0.31%
87 Unclassified Administrative Expenses	4,143,631	3,948,694	4,265,272	0	0	(4,265,272)	(100.00%)
Total Public Works	\$76,537,605	\$82,068,220	\$85,639,746	\$79,135,160	\$79,135,160	(\$6,504,586)	(7.60%)

FY 2023 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare							
67 Department of Family Services	\$134,411,533	\$147,732,466	\$146,212,006	\$156,122,577	\$156,592,827	\$10,380,821	7.10%
71 Health Department	47,868,459	72,619,720	77,712,498	83,023,790	83,089,790	5,377,292	6.92%
77 Office of Strategy Management for Health and Human Services	2,550,601	3,400,338	0	0	0	0	--
79 Department of Neighborhood and Community Services	68,207,310	86,396,468	93,814,239	98,511,953	98,652,203	4,837,964	5.16%
Total Health and Welfare	\$253,037,903	\$310,148,992	\$317,738,743	\$337,658,320	\$338,334,820	\$20,596,077	6.48%
Parks and Libraries							
51 Fairfax County Park Authority	\$26,269,049	\$27,796,201	\$28,857,355	\$30,054,776	\$30,677,847	\$1,820,492	6.31%
52 Fairfax County Public Library	28,304,597	30,588,934	31,532,926	32,017,039	32,017,039	484,113	1.54%
Total Parks and Libraries	\$54,573,646	\$58,385,135	\$60,390,281	\$62,071,815	\$62,694,886	\$2,304,605	3.82%
Community Development							
16 Economic Development Authority	\$8,865,843	\$8,882,016	\$9,070,016	\$9,138,153	\$9,138,153	\$68,137	0.75%
30 Department of Economic Initiatives	1,053,315	1,408,919	1,907,195	1,823,536	1,969,127	61,932	3.25%
31 Land Development Services	14,976,089	16,398,686	17,112,791	0	0	(17,112,791)	(100.00%)
35 Department of Planning and Development	12,649,449	13,727,895	15,045,439	15,148,609	15,148,609	103,170	0.69%
38 Department of Housing and Community Development	26,374,675	25,249,134	27,092,945	28,886,542	28,985,542	1,892,597	6.99%
39 Office of Human Rights and Equity Programs	1,466,298	1,877,330	1,925,339	1,974,929	1,974,929	49,590	2.58%
40 Department of Transportation	8,604,045	9,087,429	10,292,852	10,666,614	10,666,614	373,762	3.63%
Total Community Development	\$73,989,714	\$76,631,409	\$82,446,577	\$67,638,383	\$67,882,974	(\$14,563,603)	(17.66%)
Nondepartmental							
87 Unclassified Administrative Expenses	\$131,809,837	\$0	\$148,182,133	\$0	\$0	(\$148,182,133)	(100.00%)
89 Employee Benefits	378,632,990	409,652,305	412,096,457	437,419,002	439,175,466	27,079,009	6.57%
Total Nondepartmental	\$510,442,827	\$409,652,305	\$560,278,590	\$437,419,002	\$439,175,466	(\$121,103,124)	(21.61%)
Total General Fund Direct Expenditures	\$1,655,311,104	\$1,655,016,336	\$1,859,830,491	\$1,743,187,376	\$1,750,193,954	(\$109,636,537)	(5.89%)

¹ The FY 2022 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 26, 2022, on the FY 2022 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2023 Adopted Budget Plan volumes.

**FY 2023 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS**

Fund	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
General Fund Group							
10001 General Fund	\$1,655,311,104	\$1,655,016,336	\$1,859,830,491	\$1,743,187,376	\$1,750,193,954	(\$109,636,537)	(5.89%)
10015 Economic Opportunity Reserve	(926,048)	0	47,604,145	0	0	(47,604,145)	(100.00%)
10020 Consolidated Community Funding Pool	12,299,085	12,283,724	12,666,382	12,897,910	12,897,910	231,528	1.83%
10030 Contributory Fund	15,260,496	19,493,160	20,178,160	15,720,288	15,970,288	(4,207,872)	(20.85%)
10040 Information Technology Projects	21,761,263	0	67,076,498	0	0	(67,076,498)	(100.00%)
Total General Fund Group	\$1,703,705,900	\$1,686,793,220	\$2,007,355,676	\$1,771,805,574	\$1,779,062,152	(\$228,293,524)	(11.37%)
Debt Service Funds							
20000 Consolidated Debt Service	\$327,105,690	\$335,713,873	\$339,575,607	\$340,052,647	\$340,052,647	\$477,040	0.14%
Capital Project Funds							
30000 Metro Operations and Construction	\$82,239,462	\$82,670,850	\$82,670,850	\$91,635,513	\$91,635,513	\$8,964,663	10.84%
30010 General Construction and Contributions	48,891,202	21,054,278	261,724,043	27,172,006	27,172,006	(234,552,037)	(89.62%)
30015 Environmental and Energy Program	5,041,179	1,298,767	31,915,044	1,298,767	1,298,767	(30,616,277)	(95.93%)
30020 Infrastructure Replacement and Upgrades	8,208,670	0	71,996,179	1,500,000	1,500,000	(70,496,179)	(97.92%)
30030 Library Construction	3,636,330	0	107,375,610	0	0	(107,375,610)	(100.00%)
30040 Contributed Roadway Improvements	2,960,960	0	48,340,654	0	0	(48,340,654)	(100.00%)
30050 Transportation Improvements	15,383,642	0	67,678,910	0	0	(67,678,910)	(100.00%)
30060 Pedestrian Walkway Improvements	2,405,178	800,000	0	0	0	0	-
30070 Public Safety Construction	48,644,258	0	338,724,592	0	0	(338,724,592)	(100.00%)
30090 Pro Rata Share Drainage Construction	170,837	0	5,712,821	0	0	(5,712,821)	(100.00%)
30300 Affordable Housing Development and Investment	10,912,512	19,670,000	85,415,877	25,386,000	35,386,000	(50,029,877)	(58.57%)
30400 Park Authority Bond Construction	16,437,744	0	169,347,465	0	0	(169,347,465)	(100.00%)
S31000 Public School Construction	161,056,471	203,976,143	658,872,289	203,814,043	203,814,043	(455,058,246)	(69.07%)
Total Capital Project Funds	\$405,988,445	\$329,470,038	\$1,929,774,334	\$350,806,329	\$360,806,329	(\$1,568,968,005)	(81.30%)
Special Revenue Funds							
40000 County Transit Systems	\$107,649,141	\$137,930,629	\$147,037,123	\$130,399,164	\$130,399,164	(\$16,637,959)	(11.32%)
40010 County and Regional Transportation Projects	53,767,236	65,943,105	424,930,301	69,801,634	69,801,634	(355,128,667)	(83.57%)
40030 Cable Communications	9,433,376	10,373,836	17,633,533	11,665,893	11,665,893	(5,967,640)	(33.84%)
40040 Fairfax-Falls Church Community Services Board	170,513,493	184,856,796	199,895,087	202,350,409	202,350,409	2,455,322	1.23%
40045 Early Childhood Birth to 5	25,112,422	32,835,596	33,123,520	33,452,573	33,502,073	378,553	1.14%
40050 Reston Community Center	7,300,914	8,651,779	10,938,211	9,606,316	9,606,316	(1,331,895)	(12.18%)
40060 McLean Community Center	4,806,945	6,346,030	6,897,045	7,832,827	7,832,827	935,782	13.57%
40070 Burgundy Village Community Center	7,507	46,806	161,939	47,656	47,656	(114,283)	(70.57%)
40080 Integrated Pest Management Program	1,537,084	3,336,239	3,685,668	3,433,931	3,433,931	(251,737)	(6.83%)
40090 E-911	49,425,400	53,465,076	69,098,056	57,683,070	57,683,070	(11,414,986)	(16.52%)
40100 Stormwater Services	74,598,088	86,050,738	272,972,778	92,993,055	92,993,055	(179,979,723)	(65.93%)
40110 Dulles Rail Phase I Transportation Improvement District	27,456,424	14,466,350	19,218,750	14,008,250	14,008,250	(5,210,500)	(27.11%)
40120 Dulles Rail Phase II Transportation Improvement District	29,231,743	500,000	13,313,233	500,000	500,000	(12,813,233)	(96.24%)
40125 Metrorail Parking System Pledged Revenues	14,182,503	14,788,460	15,559,874	12,597,518	12,597,518	(2,962,356)	(19.04%)
40130 Leaf Collection	2,017,232	2,615,535	2,634,001	2,648,462	2,648,462	14,461	0.55%
40140 Refuse Collection and Recycling Operations	19,332,911	20,139,769	21,795,213	21,569,641	21,569,641	(225,572)	(1.03%)
40150 Refuse Disposal	56,385,537	53,741,293	64,649,086	58,152,178	58,152,178	(6,496,908)	(10.05%)
40170 I-95 Refuse Disposal	8,490,865	8,317,216	18,082,618	10,259,599	10,259,599	(7,823,019)	(43.26%)
40180 Tysons Service District	202,621	0	10,700,247	0	0	(10,700,247)	(100.00%)
40190 Reston Service District	52,688	0	862,560	0	0	(862,560)	(100.00%)
40200 Land Development Services ²	0	0	0	45,810,268	45,810,268	45,810,268	-
40300 Housing Trust Fund	6,354,210	3,667,191	23,021,190	3,667,191	3,667,191	(19,353,999)	(84.07%)
40330 Elderly Housing Programs	3,233,208	2,435,868	3,817,013	0	0	(3,817,013)	(100.00%)
50000 Federal/State Grants	231,050,638	118,138,075	571,085,391	126,217,279	126,217,279	(444,868,112)	(77.90%)
50800 Community Development Block Grant	23,573,088	5,960,799	16,390,155	6,128,149	6,128,149	(10,262,006)	(62.61%)
50810 HOME Investment Partnerships Program	3,438,156	2,141,854	12,751,196	2,175,471	2,175,471	(10,575,725)	(82.94%)
S10000 Public School Operating ³	2,942,528,053	3,044,345,859	3,524,522,938	3,265,508,063	3,255,508,063	(269,014,875)	(7.63%)

FY 2023 ADOPTED EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)							
S40000 Public School Food and Nutrition Services	\$67,194,263	\$86,373,274	\$94,400,662	\$94,749,795	\$94,749,795	\$349,133	0.37%
S43000 Public School Adult and Community Education	7,112,179	8,401,558	8,792,226	8,682,078	8,682,078	(110,148)	(1.25%)
S50000 Public School Grants & Self Supporting Programs	63,123,362	82,091,763	201,192,755	81,193,094	81,193,094	(119,999,661)	(59.64%)
Total Special Revenue Funds	\$4,009,111,287	\$4,057,961,494	\$5,809,162,369	\$4,373,133,564	\$4,363,183,064	(\$1,445,979,305)	(24.89%)
TOTAL GOVERNMENTAL FUNDS	\$6,445,911,322	\$6,409,938,625	\$10,085,867,986	\$6,835,798,114	\$6,843,104,192	(\$3,242,763,794)	(32.15%)
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	\$24,437,144	\$31,565,173	\$43,565,943	\$35,013,475	\$35,013,475	(\$8,552,468)	(19.63%)
60010 Department of Vehicle Services	61,602,232	84,177,317	95,961,151	79,225,959	79,225,959	(16,735,192)	(17.44%)
60020 Document Services	9,508,623	9,227,924	9,605,926	9,337,443	9,337,443	(268,483)	(2.79%)
60030 Technology Infrastructure Services	43,875,092	47,774,739	64,814,089	48,641,772	48,641,772	(16,172,317)	(24.95%)
60040 Health Benefits	178,475,276	176,514,488	206,913,153	187,146,541	187,146,541	(19,766,612)	(9.55%)
S60000 Public School Insurance	16,263,589	19,177,238	20,025,785	19,912,660	19,912,660	(113,125)	(0.56%)
S62000 Public School Health and Flexible Benefits	446,493,115	567,938,109	593,117,192	609,205,428	609,205,428	16,088,236	2.71%
Total Internal Service Funds	\$780,655,071	\$936,374,988	\$1,034,003,239	\$988,483,278	\$988,483,278	(\$45,519,961)	(4.40%)
Enterprise Funds							
69010 Sewer Operation and Maintenance	\$105,517,872	\$113,528,060	\$120,164,268	\$119,360,510	\$119,360,510	(\$803,758)	(0.67%)
69020 Sewer Bond Parity Debt Service	25,890,283	32,106,606	33,263,106	33,503,257	33,503,257	240,151	0.72%
69040 Sewer Bond Subordinate Debt Service	25,213,477	25,689,605	25,689,605	22,358,883	22,358,883	(3,330,722)	(12.97%)
69300 Sewer Construction Improvements	86,233,313	86,000,000	131,077,740	89,000,000	89,000,000	(42,077,740)	(32.10%)
69310 Sewer Bond Construction	41,199,008	0	202,404,431	0	0	(202,404,431)	(100.00%)
Total Enterprise Funds	\$284,053,953	\$257,324,271	\$512,599,150	\$264,222,650	\$264,222,650	(\$248,376,500)	(48.45%)
TOTAL PROPRIETARY FUNDS	\$1,064,709,024	\$1,193,699,259	\$1,546,602,389	\$1,252,705,928	\$1,252,705,928	(\$293,896,461)	(19.00%)
FIDUCIARY FUNDS							
Custodial Funds							
70000 Route 28 Tax District	\$11,805,684	\$11,826,948	\$11,827,898	\$12,156,286	\$12,156,286	\$328,388	2.78%
70040 Mosaic District Community Development Authority	2,832,300	4,882,023	4,882,023	4,881,435	4,881,435	(588)	(0.01%)
Total Custodial Funds	\$14,637,984	\$16,708,971	\$16,709,921	\$17,037,721	\$17,037,721	\$327,800	1.96%
Trust Funds							
73000 Employees' Retirement Trust	\$413,760,682	\$426,470,138	\$433,393,508	\$434,904,094	\$434,904,094	\$1,510,586	0.35%
73010 Uniformed Employees Retirement Trust	143,350,436	142,615,196	147,820,204	148,226,421	148,226,421	406,217	0.27%
73020 Police Retirement Trust	109,992,865	113,665,556	122,270,564	114,947,679	114,947,679	(7,322,885)	(5.99%)
73030 OPEB Trust	23,660,459	13,605,968	25,362,825	14,360,228	14,360,228	(11,002,597)	(43.38%)
S71000 Educational Employees' Retirement	204,869,657	229,223,973	225,332,934	234,792,898	234,792,898	9,459,964	4.20%
S71100 Public School OPEB Trust	10,449,991	16,923,500	16,923,500	16,876,500	16,876,500	(47,000)	(0.28%)
Total Trust Funds	\$906,084,090	\$942,504,331	\$971,103,535	\$964,107,820	\$964,107,820	(\$6,995,715)	(0.72%)
TOTAL FIDUCIARY FUNDS	\$920,722,074	\$959,213,302	\$987,813,456	\$981,145,541	\$981,145,541	(\$6,667,915)	(0.68%)
TOTAL APPROPRIATED FUNDS	\$8,431,342,420	\$8,562,851,186	\$12,620,283,831	\$9,069,649,583	\$9,076,955,661	(\$3,543,328,170)	(28.08%)
Less: Internal Service Funds ⁴	(\$780,655,071)	(\$936,374,988)	(\$1,034,003,239)	(\$988,483,278)	(\$988,483,278)	\$45,519,961	(4.40%)
NET EXPENDITURES	\$7,650,687,349	\$7,626,476,198	\$11,586,280,592	\$8,081,166,305	\$8,088,472,383	(\$3,497,808,209)	(30.19%)

¹ The FY 2022 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 26, 2022, on the FY 2022 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2023 Adopted Budget Plan volumes.

² As part of the FY 2023 Adopted Budget Plan, Agency 31, Land Development Services, is 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 2023 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 2022 Carryover Review.

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

**FY 2023 ADOPTED EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS**

Fund	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan ¹	FY 2023 Advertised Budget Plan	FY 2023 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES							
Special Revenue Funds							
83000 Alcohol Safety Action Program	\$1,612,038	\$1,905,811	\$1,923,041	\$2,006,025	\$2,006,025	\$82,984	4.32%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)							
Agency Funds							
10031 Northern Virginia Regional Identification System	\$0	\$18,799	\$94,401	\$18,799	\$18,799	(\$75,602)	(80.09%)
HOUSING AND COMMUNITY DEVELOPMENT							
Other Housing Funds							
81000 FCRHA General Operating	\$4,960,683	\$6,207,655	\$16,226,031	\$4,721,804	\$4,721,804	(\$11,504,227)	(70.90%)
81060 FCRHA Internal Service	3,176,279	2,303,444	2,419,614	1,854,925	1,854,925	(564,689)	(23.34%)
81100 Fairfax County Rental Program	2,820,443	794,852	1,414,175	0	0	(1,414,175)	(100.00%)
81200 Housing Partnerships	10,344,314	0	9,068,767	0	0	(9,068,767)	(100.00%)
81300 RAD - Project-Based Voucher	7,158,039	200,770	241,946	0	0	(241,946)	(100.00%)
81400 FCRHA Asset Management	0	0	27,091,457	727,194	727,194	(26,364,263)	(97.32%)
81500 Housing Grants	1,869,784	2,742,012	2,903,867	2,634,912	2,634,912	(268,955)	(9.26%)
Total Other Housing Funds	\$30,329,542	\$12,248,733	\$59,365,857	\$9,938,835	\$9,938,835	(\$49,427,022)	(83.26%)
Annual Contribution Contract							
81510 Housing Choice Voucher Program	\$72,825,214	\$77,036,676	\$76,590,131	\$81,922,415	\$81,922,415	\$5,332,284	6.96%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$103,154,756	\$89,285,409	\$135,955,988	\$91,861,250	\$91,861,250	(\$44,094,738)	(32.43%)
FAIRFAX COUNTY PARK AUTHORITY							
Special Revenue Funds							
80000 Park Revenue and Operating	\$34,387,939	\$39,610,333	\$42,186,921	\$41,264,010	\$41,264,010	(\$922,911)	(2.19%)
Capital Projects Funds							
80300 Park Improvements	\$4,226,920	\$0	\$27,040,092	\$0	\$0	(\$27,040,092)	(100.00%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$38,614,859	\$39,610,333	\$69,227,013	\$41,264,010	\$41,264,010	(\$27,963,003)	(40.39%)
TOTAL NON-APPROPRIATED FUNDS	\$143,381,653	\$130,820,352	\$207,200,443	\$135,150,084	\$135,150,084	(\$72,050,359)	(34.77%)

¹ The FY 2022 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 26, 2022, on the FY 2022 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2023 Adopted Budget Plan volumes.