



CITIZEN'S GUIDE TO THE BUDGET

FAIRFAX COUNTY, VIRGINIA

GENERAL FUND BUDGET HIGHLIGHTS

- ◆ Revenue projections based on existing Real Estate Tax rate of \$1.11 per \$100 assessed value
 - Results in an increase in the average tax bill of approximately \$520
- ◆ Includes enhanced tax relief program for the elderly and disabled approved by the Board last year, to include the new 75 percent tax relief bracket and tax deferral program
- ◆ Revenue growth includes an increase of almost \$2 million in EMS Transport fees
- ◆ Fully funds recurring School Operating request as included in Superintendent's Proposed Budget
- ◆ Funds compensation for County employees, including performance/merit/longevity increases, a 2.00% market rate adjustment, and benchmark adjustments
- ◆ Pay increases would average 4.06% for non-uniformed merit employees and 4.39% for uniformed merit employees
- ◆ Includes funding to address impacts of inflation and funding for new facilities
- ◆ Provides for other limited, targeted investments to address various needs across the County
- ◆ All new positions are offset by reductions, with a net impact of no new positions
- ◆ Leaves balance of \$90.22 million for Board's consideration

GENERAL FUND BUDGET SUMMARY

(Amounts shown are in millions, net change over FY 2023 Adopted Budget Plan)

PROJECTED REVENUE INCREASE

| | |
|--|-----------------|
| Revenue Increase at Current Real Estate Tax Rate | \$364.46 |
| Enhanced Tax Relief for Seniors and Disabled | (\$2.70) |
| EMS Transport Billing Increase | \$1.99 |
| Revenues associated with Expenditure Adjustments | \$1.56 |
| Net Impact of Transfers In | \$0.15 |
| Total Available | \$365.46 |

FY 2024 REQUIREMENTS

| | County | Schools | Total |
|--|-----------------|-----------------|-----------------|
| School Operating Support | — | \$144.10 | \$144.10 |
| County Compensation | \$92.73 | — | \$92.73 |
| Debt Service/Capital Requirements | \$9.85 | \$0.16 | \$10.01 |
| Inflationary/Contract Rate Adjustments | \$18.05 | — | \$18.05 |
| New Facilities | \$5.31 | — | \$5.31 |
| Other Priorities | \$8.57 | — | \$8.57 |
| Subtotal | \$134.51 | \$144.26 | \$278.77 |
| Reserve Adjustments | | | (\$3.54) |
| Total Uses | | | \$275.23 |
| Available Balance for Board Consideration | | | \$90.22 |

PERCENTAGE CHANGE IN REAL ESTATE ASSESSED VALUES

| | 2022 | 2023 | 2024 |
|------------------|--------------|--------------|--------------|
| Equalization | 2.02% | 7.72% | 5.68% |
| - Residential | 4.25 | 9.57 | 6.97 |
| - Nonresidential | (4.05) | 2.27 | 1.65 |
| Growth | 0.86 | 0.85 | 0.91 |
| TOTAL | 2.88% | 8.57% | 6.59% |



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FY 2024 PROPOSED TAXES AND FEES

| Type | Unit | FY 2023 Actual Rate | FY 2024 Proposed Rate |
|---|--------------------------|---------------------|-----------------------|
| GENERAL FUND TAX RATES | | | |
| Real Estate | \$100/Assessed Value | \$1.11 | \$1.11 |
| Personal Property | \$100/Assessed Value | \$4.57 | \$4.57 |
| NON-GENERAL FUND TAX RATES | | | |
| REFUSE RATES | | | |
| <i>Refuse Collection (per unit)</i> | <i>Household</i> | <i>\$475</i> | <i>\$490</i> |
| <i>Refuse Disposal (per ton)</i> | <i>Ton</i> | <i>\$70</i> | <i>\$72</i> |
| Leaf Collection | \$100/Assessed Value | \$0.012 | \$0.012 |
| SEWER CHARGES | | | |
| <i>Sewer Base Charge</i> | <i>Quarterly</i> | <i>\$40.14</i> | <i>\$44.81</i> |
| <i>Sewer Availability Charge</i> | <i>Residential</i> | <i>\$8,592</i> | <i>\$8,860</i> |
| <i>Sewer Service Charge</i> | <i>Per 1,000 Gallons</i> | <i>\$8.09</i> | <i>\$8.46</i> |
| COMMUNITY CENTERS | | | |
| McLean Community Center | \$100/Assessed Value | \$0.023 | \$0.023 |
| Reston Community Center | \$100/Assessed Value | \$0.047 | \$0.047 |
| OTHER SPECIAL TAX DISTRICTS | | | |
| Stormwater Services District | \$100/Assessed Value | \$0.0325 | \$0.0325 |
| Route 28 Corridor | \$100/Assessed Value | \$0.17 | \$0.17 |
| Dulles Rail Phase I | \$100/Assessed Value | \$0.09 | \$0.09 |
| Dulles Rail Phase II | \$100/Assessed Value | \$0.20 | \$0.20 |
| Integrated Pest Management Program | \$100/Assessed Value | \$0.001 | \$0.001 |
| Commercial Real Estate Tax for Transportation | \$100/Assessed Value | \$0.125 | \$0.125 |
| Tysons Service District | \$100/Assessed Value | \$0.05 | \$0.05 |
| Reston Service District | \$100/Assessed Value | \$0.021 | \$0.021 |

Rates *italicized and in bold* are proposed to be adjusted in FY 2024.



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To request the information in an alternate format, call the Department of Management and Budget, 703-324-2391, TTY 711.

FY 2024 BUDGET SCHEDULE

- February 21, 2023** County Executive presents FY 2024 Advertised Budget
- February 28, 2023** Joint Board of Supervisors/School Board Budget Committee Meeting
- March 7, 2023** Board of Supervisors advertises FY 2024 tax rates
- March 14, 2023** Budget Policy Committee Meeting
- March 21, 2023** Board of Supervisors advertises *FY 2023 Third Quarter Review*
- March 28, 2023** Budget Policy Committee Meeting
- April 11-13, 2023** Board of Supervisors holds Public Hearings on FY 2024 Budget, FY 2024-FY 2028 Capital Improvement Program, and *FY 2023 Third Quarter Review*
- April 28, 2023** Budget Policy Committee Meeting (Pre-Mark-Up)
- May 2, 2023** Board of Supervisors marks-up FY 2024 Budget, adopts FY 2024-FY 2028 Capital Improvement Program, and *FY 2023 Third Quarter Review*
- May 9, 2023** Board of Supervisors adopts FY 2024 Adopted Budget
- May 16, 2023** School Board holds public hearings on FY 2024 budget
- May 25, 2023** School Board adopts FY 2024 Approved Budget
- July 1, 2023** FY 2024 Budget Year Begins

HOW TO BECOME INVOLVED

Sign up to participate at one of the public hearings by calling the Clerk to the Board's Office at (703) 324-3151, TTY 711, or access the form to sign up to speak at

www.fairfaxcounty.gov/bosclerk/speakers-form

The public can send written or video testimony or communicate with the Clerk's Office by email at: clerktothebos@fairfaxcounty.gov