




County of Fairfax, Virginia

MEMORANDUM

DATE: May 6, 2024

TO: Board of Supervisors

FROM: Bryan J. Hill 
County Executive

SUBJECT: Adoption of the FY 2025 Budget Plan

Attached for your review are the following documents:

1. Board revenue and expenditure adjustments approved at the Budget Mark-up on April 30, 2024 (Attachment I);
2. Resolution Adopting Tax Rates for FY 2025 (Attachment II);
3. FY 2025 Appropriation Resolution for County Agencies/Funds (Attachment III);
4. FY 2025 Appropriation Resolution for School Board Funds (Attachment IV);
5. FY 2025 Fiscal Planning Resolution (Attachment V);
6. FY 2025 General Fund Statement; FY 2025 General Fund Expenditures by Agency; FY 2025 Expenditures by Fund, Appropriated; and FY 2025 Expenditures by Fund, Non-Appropriated (Attachment VI); and
7. Resolution to Set Fairfax County Water Authority Board Compensation (Attachment VII).

The attachments noted above provide the official documentation of the adjustments made by the Board of Supervisors on April 30, 2024, associated with the markup of the FY 2025 budget. Also included in the attachments is a resolution to adjust the compensation for Fairfax County Water Authority Board members. Although these amounts are paid from Water Authority revenues with no impact on the County budget, Virginia law requires that Water Authority Board member compensation be set by the Board of Supervisors. It should be noted that the Board took final action on the FY 2025-2029 Capital Improvement Program during budget mark-up on April 30.

The Real Estate Tax rate to be approved by the Board will increase from \$1.095 per \$100 of assessed value to \$1.125 per \$100 of assessed value. The Personal Property Tax rate will remain at \$4.57 per \$100 of assessed value for most classes of personal property. In addition, the Stormwater fee will remain at \$0.0325 per \$100 of assessed value.

Approval of the FY 2025 Appropriation Resolutions, the FY 2025 Fiscal Planning Resolution, and the FY 2025 Resolution Adopting Tax Rates will result in a FY 2025 General Fund Disbursement level of \$5.45 billion, which is a decrease of \$15.64 million, or 0.3 percent, from the *FY 2024*

Revised Budget Plan and an increase of \$345.70 million, or 6.8 percent, over the FY 2024 Adopted Budget Plan. The FY 2025 School transfer for operations totals \$2.58 billion. In addition, \$208.93 million is transferred to School Debt Service and \$15.6 million is transferred to School Construction. Total County transfers to support Schools are \$2.81 billion or 51.5 percent of total County Disbursements.

The net change in positions in FY 2025 is a decrease of 42 positions from FY 2024. This decrease is the result of 84 positions identified for elimination, partially offset by the addition 42 new positions.

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

- Adopt the Resolution which sets the FY 2025 tax rates for real and/or personal property, and for the local districts (community centers and sanitary districts) (Attachment II);
- Adopt the FY 2025 Appropriation Resolution for County Agencies and Funds (Attachment III);
- Adopt the FY 2025 Appropriation Resolution for School Board Funds (Attachment IV);
- Adopt the FY 2025 Fiscal Planning Resolution (Attachment V); and
- Adopt the Resolution which sets the compensation for Fairfax County Water Authority Board members (Attachment VII);

Attachments

FY 2025 Budget Mark-Up

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

Add-On Adjustments

This package begins with a balance of \$11.01 million available after the adjustments included in the County Executive’s Add-On package of April 19, 2024. This balance is attributable to the pre-funding of FY 2025 reserve requirements as part of the *FY 2024 Third Quarter Review* and reflects updated projections regarding Transient Occupancy Tax.

Add-On Adjustments	
	FY 2025
FY 2025 Advertised Balance	\$3,826,826
Net Revenue Adjustments	\$305,800
Economic Opportunity Reserve Adjustment	\$576,211
Managed Reserve Adjustment	\$6,304,846
Subtotal:	\$7,186,857
Balance as of Add-On	\$11,013,683

Adjustments Recommended by Board

With the current strains on the County’s Real Estate market, particularly for our commercial properties, the Board recognizes the resulting revenue constraints that impacted the FY 2025 budget. With limited options for revenue generation available, as we continue to operate under the state’s outdated tax system, changes to the Real Estate Tax rate are the only significant lever that the County has to generate the resources necessary to meet our needs. With that being said, we understand the burden that increased Real Estate Taxes can place on our residents, and this budget strives to find a balance between taxing levels and addressing our most urgent priorities. The Advertised Budget Plan included a proposed increase to the Real Estate Tax rate of 4 cents. Through the identification of other resources, which will be described later, this package reduces that increase by 1 cent, which will result in a Real Estate Tax rate of \$1.125 per \$100 of assessed value. As a result, the increase on the average Real Estate Tax bill will drop from approximately \$524 to just over \$450.

The needs that face this County each year are significant. Providing appropriate compensation increases, for both County and Schools employees, is of utmost importance. Addressing the needs of our community, especially those who are most vulnerable, is vital. Meeting the needs of our students and our schools to ensure that we remain one of the top education systems in the country is a necessity. Maintaining an efficient transportation network to encourage economic development and growth is essential. But we cannot do this alone. We appeal to our state partners to work with us.

As the Board will later address as part of budget guidance, it is imperative that we continue our efforts to push the state to finally implement real tax reform. At the same time, the state must recognize its own role in directly supporting public schools and Metro infrastructure, as maintaining strong schools and a solid transportation network help to draw people to this area, bringing development, jobs, and further economic growth which can benefit the entire Commonwealth. Fairfax County Public Schools, as with

all schools across the state, remain significantly underfunded as the state's own JLARC study has proven. Similarly, as Maryland and DC have stepped up and indicated their support for additional funds to support the region's Metro system, so far the state has failed to coalesce around providing additional transportation funding. Relying upon existing state aid balances – which have all been allocated and which are rapidly depleting – is not the answer. Our hope, and frankly our expectation, is that the final state budget package – not expected to be approved until mid-May – will include some of these important investments.

Because the state has yet to adopt a final budget, you will see that we have assumed only limited additional revenue from the state. This package includes just under \$2.7 million related to anticipated compensation adjustments, State Aid to Localities with Police Departments (HB 599), and State Aid to Local Public Libraries. Any additional state revenue will be recognized as part of budget adjustments at the upcoming *FY 2024 Carryover Review*.

With the expectation that the state will come to the table with additional resources for FCPS, this budget maintains the proposed School Operating transfer increase at \$165 million, which represents an increase of 6.8 percent over last year. The Board recognizes that this increase falls short of the requested increase of over \$250 million. However, approving this unprecedented request would have placed too heavy of a burden on our taxpayers. As fair compensation increases for our teachers seems to be an area where there is consensus between the Governor and General Assembly, the Board is optimistic that state funding will help to shrink the remaining shortfall and allow for investments in teacher compensation.

This budget continues our commitment to employees, most notably through funding the first year of the contracts that were negotiated with our two public safety unions. In addition, we have continued to fund the performance and longevity increases that allow general County employees to advance through their pay scales. With these adjustments and the 2 percent Market Rate Adjustment, General County employees will see salary increases that range between 3.25 and 6 percent in FY 2025, with nearly 1,200 of these employees receiving an additional 5 percent increase based on the results of the annual benchmark reviews that ensure our pay ranges continue to keep pace with the market. Our non-represented public safety employees in the Office of the Sheriff will receive merit and longevity increases, with many benefiting from a new 10-year longevity step, in addition to the 2 percent Market Rate Adjustment. Deputy Sheriffs will, on average, receive increases of 7.85 percent in FY 2025.

As the challenges of this budget were known well in advance of the release of the proposed budget, the Board appreciates the foresight exhibited and the efforts directed by the County Executive to find efficiencies and savings in our baseline budget. In total, our agencies identified over \$34 million in reductions – more than one penny on the Real Estate Tax rate – which were utilized to free up resources for other purposes. Combined with the reductions put into place last year, the Board recognizes that agency budgets are tight, and we cannot expect to see these same levels of reductions in future years without impacting our employees or the services we offer to our residents. With that in mind, the Board did not pursue additional reductions beyond those included in the proposed budget and are making only one minor restoration - \$25,000 for the Youth Leadership Program. This program provides opportunities for high school students to intern with County agencies during the summer months, as well as participate in educational sessions throughout the school year on County government. Given its small price tag – but the big impact that this program may have on our youth to pursue careers in public service – the Board believes this small adjustment is necessary.

As they do each year, staff continues to monitor revenue and expenditure trends after the Advertised Budget is released. As noted earlier, the Add-On Package presented to the Board provided more than \$7 million in additional resources, primarily due to the prepayment of County reserves as part of the Third Quarter Review. After the presentation of the Add-On recommendations, based on the release of the latest economic data and projections regarding potential Federal Reserve action on interest rates, staff increased its revenue forecast for Investment Income. As Federal Reserve action on rates is now anticipated to occur later in the year, additional revenue of \$11.1 million can be recognized, with reductions in this category anticipated in future years. This additional revenue is being used primarily to reduce the increase on the Real Estate Tax rate.

This package includes other minor changes to the proposed budget. Consistent with the actions taken by the Board on the proposed increases to zoning, fire marshal, and land development fees, the proposed increases in senior center membership fees will be phased in over a two-year period to moderate the impact on our residents at a cost of \$33,641. After consultation with staff, the \$5.0 million increase in information technology (IT) investments and just over \$2.5 million for increased fuel costs have been deferred. It is anticipated that additional funding for IT needs will be able to be accommodated as part of the upcoming Carryover Review, with this adjustment resulting in no negative impacts to work currently underway. Similarly, staff will continue to monitor fuel prices and will work with agencies to reduce overall mileage on County vehicles, and any necessary adjustments will be made as part of a future budget cycle.

The Board has also included funding of \$24,000 to increase the stipends paid to members of the Fairfax County Planning Commission, raising the stipend from \$23,000 to \$25,000 annually. This adjustment will bring stipends in line with those paid in neighboring Loudoun County. Similarly, also included in our actions as part of budget adoption will be a resolution to set the compensation for board members of the Fairfax County Water Authority at \$25,000 annually and for the Water Authority Board Chairman at \$31,250 annually. These amounts were last adjusted in 2007 and have no impact on the County’s budget as they are paid from Water Authority revenues.

Funding Adjustments Recommended by Board	
	FY 2025
Balance as of Add-On	\$11,013,683
Reduce increase on Real Estate Tax Rate by 1 cent to \$1.125 per \$100 of Assessed Value	(\$32,318,822)
Phase in increase to Senior Center Membership Fees	(\$33,641)
Increase stipends paid to Planning Commission members	(\$24,000)
Restore funding for the Youth Leadership Program	(\$25,000)
Recognize additional State Revenue	\$2,693,239
Recognize additional Investment Income	\$11,133,557
Defer baseline IT investment	\$5,000,000
Reduce increase in agency baseline fuel budgets	\$2,560,984
	Subtotal: (\$11,013,683)
Final Remaining Balance	\$0

As a result of these changes, we have a balanced FY 2025 budget.

In addition, this budget includes other tax and fee adjustments, including decreases to the following taxes:

- A decrease in the Route 28 Highway Transportation Improvement District tax rate from \$0.16 to \$0.14 per \$100 of assessed value
- A decrease in the Phase II Dulles Rail Transportation Improvement District tax rate from \$0.18 to \$0.16 per \$100 of assessed value

Taxes and fees in the FY 2025 budget that remain unchanged include:

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

This budget contains increases in Refuse charges, including:

- An increase in the Leaf Collection rate from \$0.012 to \$0.019 per \$100 of assessed value
- An increase in the Refuse Collection fee from \$490 to \$555 per household
- An increase in the Refuse Disposal fee from \$72 to \$79 per ton

The Board approved increases in Sewer charges following the public hearing on April 16, including:

- An increase in Sewer Service Charges from \$8.46 to \$8.81 per 1,000 gallons
- An increase in the Sewer Service Base Charge from \$44.81 to \$49.73 per quarter
- An increase in the Sewer Availability Charge from \$8,860 to \$9,038

Therefore, having provided public notice and conducted a public hearing as required by Virginia law, **I move approval of the FY 2025 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, 2024, unless otherwise noted. **These actions result in a balanced budget for FY 2025.**

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 7, 2024, at which meeting a quorum was present and voting, the following resolution was adopted:

**RESOLUTION ADOPTING TAX RATES
FOR FAIRFAX COUNTY**

FISCAL YEAR 2025

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, 2024, and ending June 30, 2025, and calendar tax year beginning January 1, 2024 and ending December 31, 2024, 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 \$1.125

*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 \$1.125

Machinery and Tools

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

Research and Development

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

Certain Personal Property of Planned Residential Subdivisions

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

Van Pools - Privately Owned Vans

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

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

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

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

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

Motor Vehicles Specially Equipped to Provide
Transportation for Physically Handicapped Individuals

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

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

Motor Vehicles Owned
By Certain Qualifying Elderly and Disabled Individuals

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

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

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

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

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

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

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

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

Aircraft and Flight Simulators

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

Antique Motor Vehicles

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

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

Boats

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

Motor Vehicles Owned By Qualified Disabled Veterans

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

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

SANITARY DISTRICT LEVIES*

Local District 1A Franconia
(Burgundy Village Community Center)

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

Small District 1 Dranesville
(McLean Community Center)

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

Small District 5 Hunter Mill
(Reston Community Center)

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

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

Leaf Collection:

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

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

**Resolution Adopting Tax Rates for Fairfax County
Fiscal Year 2025**

ATTACHMENT II

Leaf Collection (continued):

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

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

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

On any real estate which is deleted from a sanitary district effective July 1, 2024, 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, 2024, as a result of either
the creation or the enlargement of a sanitary district, such real estate will be charged a pro rata fee for the
annual charge hereby established for leaf collection.

Refuse Service:

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

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

Refuse Service (continued):

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

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

On each single-family dwelling and on each unit of two-family dwellings, excluding apartments (garden through high-rise), multi-family condominiums (garden through high-rise), and/or other multi-unit dwelling type buildings, existing or under construction January 1, 2024, within the boundaries of the above enumerated Districts, a base annual charge of \$555.00 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, 2024, 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, 2024, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

On any dwelling that is neither completed nor occupied by December 31, 2024, 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, 2025, be entitled to relief in the amount of the pro-rata portion based on the service period of the base annual charge hereby established. The claimant must provide acceptable evidence that the dwelling was not occupied, nor generating waste to the Director of the Department of Tax Administration or the Director DPWES, Solid Waste Collection and Recycling.

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

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

Water Service:

Small District Three within Springfield District

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

TRANSPORTATION IMPROVEMENT DISTRICT LEVIES*

State Route 28 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 \$0.14

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 \$0.16

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

SPECIAL SERVICE DISTRICT FOR THE CONTROL OF PEST INFESTATIONS*

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

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

SPECIAL SERVICE DISTRICT FOR STORMWATER MANAGEMENT*

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

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

TYSONS TRANSPORTATION SERVICE DISTRICT NO. 1*

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

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

RESTON TRANSPORTATION SERVICE DISTRICT NO. 1*

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

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

SERVICE CHARGES FOR AMBULANCE TRANSPORT SERVICE

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

GIVEN under my hand this 7th day of May, 2024

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

APPROPRIATION RESOLUTION
For the Period of July 1, 2024 - June 30, 2025
Supported by the FY 2025 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 7, 2024, 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, 2025 and be it further resolved that no money shall be drawn from the Treasury of the County nor shall any obligations for the expenditure of money be incurred, except pursuant to this appropriation resolution, or pursuant to such supplemental appropriation as may be made by this Board.

Appropriate to:

Fund 10001 - General Fund

AGENCY

01	Board of Supervisors		
	Compensation	\$7,568,942	
	Operating Expenses	\$483,050	
			<u>\$8,051,992</u>
02	Office of the County Executive		
	Compensation	\$8,365,543	
	Operating Expenses	\$1,166,047	
			<u>\$9,531,590</u>
03	Department of Clerk Services		
	Compensation	\$1,861,614	
	Operating Expenses	\$362,889	
			<u>\$2,224,503</u>
04	Department of Cable and Consumer Services		
	Compensation	\$689,374	
	Operating Expenses	\$177,635	
			<u>\$867,009</u>
06	Department of Finance		
	Compensation	\$6,108,081	
	Operating Expenses	\$4,899,244	
	Work Performed for Others	(\$751,697)	
			<u>\$10,255,628</u>
08	Facilities Management Department		
	Compensation	\$18,164,419	
	Operating Expenses	\$55,077,208	
	Work Performed for Others	(\$5,924,531)	
			<u>\$67,317,096</u>
11	Department of Human Resources		
	Compensation	\$9,767,716	
	Operating Expenses	\$1,483,204	
			<u>\$11,250,920</u>

Fund 10001 - General Fund**AGENCY**

12	Department of Procurement and Material Management	
	Compensation	\$7,633,481
	Operating Expenses	\$1,868,407
	Work Performed for Others	(\$288,803)
		<u>\$9,213,085</u>
13	Office of Public Affairs	
	Compensation	\$2,933,363
	Operating Expenses	\$254,169
	Work Performed for Others	(\$239,882)
		<u>\$2,947,650</u>
15	Office of Elections	
	Compensation	\$6,712,867
	Operating Expenses	\$2,785,437
		<u>\$9,498,304</u>
16	Economic Development Authority	
	Compensation	\$4,844,955
	Operating Expenses	\$4,611,898
		<u>\$9,456,853</u>
17	Office of the County Attorney	
	Compensation	\$10,870,076
	Operating Expenses	\$609,141
	Work Performed for Others	(\$466,522)
		<u>\$11,012,695</u>
20	Department of Management and Budget	
	Compensation	\$7,914,499
	Operating Expenses	\$590,985
		<u>\$8,505,484</u>
25	Business Planning and Support	
	Compensation	\$1,352,520
	Operating Expenses	\$363,588
	Work Performed for Others	(\$200,000)
		<u>\$1,516,108</u>
26	Office of Capital Facilities	
	Compensation	\$19,001,253
	Operating Expenses	\$10,103,038
	Work Performed for Others	(\$10,431,137)
		<u>\$18,673,154</u>
30	Department of Economic Initiatives	
	Compensation	\$2,074,298
	Operating Expenses	\$182,571
		<u>\$2,256,869</u>
35	Department of Planning and Development	
	Compensation	\$15,872,462
	Operating Expenses	\$1,108,874
		<u>\$16,981,336</u>

Fund 10001 - General Fund

AGENCY

37	Office of the Financial and Program Auditor		
	Compensation	\$476,685	
	Operating Expenses	\$29,666	
			<u>\$506,351</u>
38	Department of Housing and Community Development		
	Compensation	\$10,577,489	
	Operating Expenses	\$26,766,763	
	Work Performed for Others	(\$378,598)	
			<u>\$36,965,654</u>
39	Office of Human Rights and Equity Programs		
	Compensation	\$1,913,902	
	Operating Expenses	\$119,995	
			<u>\$2,033,897</u>
40	Department of Transportation		
	Compensation	\$13,513,820	
	Operating Expenses	\$1,830,140	
	Work Performed for Others	(\$2,335,354)	
			<u>\$13,008,606</u>
41	Civil Service Commission		
	Compensation	\$453,945	
	Operating Expenses	\$66,186	
			<u>\$520,131</u>
42	Office of the Independent Police Auditor		
	Compensation	\$325,577	
	Operating Expenses	\$32,675	
			<u>\$358,252</u>
43	Office of the Police Civilian Review Panel		
	Compensation	\$228,238	
	Operating Expenses	\$35,000	
			<u>\$263,238</u>
51	Fairfax County Park Authority		
	Compensation	\$32,425,616	
	Operating Expenses	\$7,282,168	
	Work Performed for Others	(\$3,876,161)	
	Capital Outlay	\$250,000	
			<u>\$36,081,623</u>
52	Fairfax County Public Library		
	Compensation	\$29,248,368	
	Operating Expenses	\$5,747,322	
			<u>\$34,995,690</u>
57	Department of Tax Administration		
	Compensation	\$28,527,596	
	Operating Expenses	\$6,539,036	
			<u>\$35,066,632</u>

Fund 10001 - General Fund**AGENCY**

67	Department of Family Services		
	Compensation	\$90,172,489	
	Operating Expenses	\$82,942,810	
	Work Performed for Others	(\$534,749)	
			\$172,580,550
70	Department of Information Technology		
	Compensation	\$31,289,002	
	Operating Expenses	\$11,377,083	
			\$42,666,085
71	Health Department		
	Compensation	\$69,708,121	
	Operating Expenses	\$21,088,908	
			\$90,797,029
79	Department of Neighborhood and Community Services		
	Compensation	\$81,936,164	
	Operating Expenses	\$27,934,110	
			\$109,870,274
80	Circuit Court and Records		
	Compensation	\$12,743,659	
	Operating Expenses	\$2,292,593	
			\$15,036,252
81	Juvenile and Domestic Relations District Court		
	Compensation	\$27,218,787	
	Operating Expenses	\$3,679,101	
			\$30,897,888
82	Office of the Commonwealth's Attorney		
	Compensation	\$8,803,095	
	Operating Expenses	\$332,565	
			\$9,135,660
85	General District Court		
	Compensation	\$5,812,161	
	Operating Expenses	\$928,116	
			\$6,740,277
89	Employee Benefits		
	Benefits	\$549,657,641	
	Non-Pay Employee Benefits	\$2,854,405	
	Operating Expenses	\$1,422,850	
	Work Performed for Others	(\$1,761,120)	
			\$552,173,776
90	Police Department		
	Compensation	\$246,200,555	
	Operating Expenses	\$38,250,585	
	Work Performed for Others	(\$697,406)	
	Capital Outlay	\$428,617	
			\$284,182,351

Fund 10001 - General Fund**AGENCY**

91	Office of the Sheriff		
	Compensation	\$72,465,927	
	Operating Expenses	\$10,126,339	
			\$82,592,266
92	Fire and Rescue Department		
	Compensation	\$233,663,317	
	Operating Expenses	\$34,244,606	
			\$267,907,923
93	Department of Emergency Management and Security		
	Compensation	\$2,918,637	
	Operating Expenses	\$5,636,556	
			\$8,555,193
96	Department of Animal Sheltering		
	Compensation	\$4,681,548	
	Operating Expenses	\$1,251,858	
			\$5,933,406
97	Department of Code Compliance		
	Compensation	\$4,928,761	
	Operating Expenses	\$613,370	
			\$5,542,131

FUND		
10020	Consolidated Community Funding Pool	
	Operating Expenses	\$13,542,806
		\$13,542,806
10030	Contributories	
	Operating Expenses	\$19,693,041
		\$19,693,041
20000	Consolidated Debt Service	
	Bond Expenses	\$364,903,981
		\$364,903,981
30000	Metro Operations and Construction	
	County Services	\$103,357,196
		\$103,357,196
30010	General Construction and Contributions	
	Capital Projects	\$31,861,769
		\$31,861,769
30015	Environmental and Energy Program	
	Capital Projects	\$1,298,767
		\$1,298,767
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$2,500,000
		\$2,500,000
30300	Affordable Housing Development and Investment	
	Capital Projects	\$38,118,750
		\$38,118,750
40000	County Transit Systems	
	Operating Expenses	\$148,887,352
	Work Performed for Others	(\$10,174,108)
	Capital Projects	\$38,645,644
		\$177,358,888
40010	County and Regional Transportation Projects	
	Compensation	\$5,840,708
	Benefits	\$2,475,212
	Operating Expenses	\$4,004,992
	Work Performed for Others	(\$1,135,893)
	Capital Projects	\$51,580,109
	Bond Expenses	\$13,300,000
		\$76,065,128

FUND

40030	Cable Communications		
	Compensation	\$5,073,121	
	Benefits	\$2,289,936	
	Operating Expenses	\$4,233,177	
	Capital Outlay	\$400,000	
			\$11,996,234
40040	Fairfax-Falls Church Community Services Board		
	Compensation	\$118,724,988	
	Benefits	\$52,381,534	
	Operating Expenses	\$50,893,738	
	Work Performed for Others	(\$1,568,760)	
			\$220,431,500
40045	Early Childhood Birth to 5		
	Compensation	\$4,840,906	
	Benefits	\$2,335,425	
	Operating Expenses	\$27,824,190	
			\$35,000,521
40050	Reston Community Center		
	Compensation	\$5,419,659	
	Benefits	\$2,219,689	
	Operating Expenses	\$3,810,206	
	Capital Projects	\$1,946,220	
			\$13,395,774
40060	McLean Community Center		
	Compensation	\$3,019,309	
	Benefits	\$1,270,549	
	Non-Pay Employee Benefits	\$3,000	
	Operating Expenses	\$3,151,358	
	Capital Projects	\$800,000	
			\$8,244,216
40070	Burgundy Village Community Center		
	Compensation	\$22,040	
	Benefits	\$1,635	
	Operating Expenses	\$25,646	
			\$49,321
40080	Integrated Pest Management Program		
	Compensation	\$1,711,432	
	Benefits	\$656,933	
	Operating Expenses	\$1,255,557	
	Capital Outlay	\$35,000	
			\$3,658,922

FUND

40090 E-911		
Compensation		\$28,274,727
Benefits		\$12,510,212
Operating Expenses		\$14,649,092
IT Projects		\$8,507,552
		<u>\$63,941,583</u>
40100 Stormwater Services		
Compensation		\$19,272,346
Benefits		\$8,310,178
Operating Expenses		\$3,410,636
Work Performed for Others		(\$1,500,000)
Capital Outlay		\$928,000
Capital Projects		\$71,846,860
		<u>\$102,268,020</u>
40110 Dulles Rail Phase I Transportation Improvement District		
Bond Expenses		\$13,826,300
		<u>\$13,826,300</u>
40120 Dulles Rail Phase II Transportation Improvement District		
Bond Expenses		\$10,661,564
		<u>\$10,661,564</u>
40125 Metrorail Parking System Pledged Revenues		
Capital Projects		\$13,509,830
		<u>\$13,509,830</u>
40130 Leaf Collection		
Compensation		\$780,112
Benefits		\$92,029
Operating Expenses		\$2,938,323
Capital Outlay		\$1,000,000
		<u>\$4,810,464</u>
40140 Refuse Collection and Recycling Operations		
Compensation		\$7,872,616
Benefits		\$3,513,887
Non-Pay Employee Benefits		\$59,475
Operating Expenses		\$13,079,466
Work Performed for Others		(\$73,457)
Capital Outlay		\$1,898,000
Capital Projects		\$235,000
		<u>\$26,584,987</u>

FUND

40150 Refuse Disposal	
Compensation	\$11,520,052
Benefits	\$5,467,803
Non-Pay Employee Benefits	\$125,000
Operating Expenses	\$45,486,304
Work Performed for Others	(\$97,505)
Capital Outlay	\$3,010,000
Capital Projects	\$5,050,000
	<hr/>
	\$70,561,654
40170 I-95 Refuse Disposal	
Compensation	\$4,265,573
Benefits	\$1,721,330
Non-Pay Employee Benefits	\$11,900
Operating Expenses	\$3,601,738
Capital Outlay	\$1,660,000
Capital Projects	\$2,420,000
	<hr/>
	\$13,680,541
40200 Land Development Services	
Compensation	\$31,542,486
Benefits	\$15,880,175
Operating Expenses	\$8,718,601
Work Performed for Others	(\$894,400)
	<hr/>
	\$55,246,862
40300 Housing Trust Fund	
Capital Projects	\$4,211,206
	<hr/>
	\$4,211,206
50000 Federal/State Grants	
Grant Expenditures	\$146,205,056
	<hr/>
	\$146,205,056
50800 Community Development Block Grant	
Grant Expenditures	\$5,682,469
	<hr/>
	\$5,682,469
50810 HOME Investment Partnerships Program	
Grant Expenditures	\$2,385,371
	<hr/>
	\$2,385,371
60000 County Insurance	
Compensation	\$1,463,386
Benefits	\$595,862
Non-Pay Employee Benefits	\$20,395,500
Operating Expenses	\$13,020,264
Work Performed for Others	(\$310,000)
	<hr/>
	\$35,165,012

FUND

60010	Department of Vehicle Services	
	Compensation	\$20,463,090
	Benefits	\$8,345,687
	Non-Pay Employee Benefits	\$125,007
	Operating Expenses	\$43,492,354
	Capital Outlay	\$24,794,816
		<u>\$97,220,954</u>
60020	Document Services	
	Compensation	\$1,702,967
	Benefits	\$805,817
	Operating Expenses	\$7,111,209
		<u>\$9,619,993</u>
60030	Technology Infrastructure Services	
	Compensation	\$7,985,992
	Benefits	\$2,875,955
	Operating Expenses	\$44,319,236
	Capital Outlay	\$2,300,000
		<u>\$57,481,183</u>
60040	Health Benefits	
	Compensation	\$356,000
	Benefits	\$148,000
	Non-Pay Employee Benefits	\$198,679,708
	Operating Expenses	\$297,831
		<u>\$199,481,539</u>
69010	Sewer Operation and Maintenance	
	Compensation	\$29,903,552
	Benefits	\$12,296,617
	Non-Pay Employee Benefits	\$182,000
	Operating Expenses	\$90,225,745
	Work Performed for Others	(\$598,010)
	Capital Outlay	\$2,856,400
		<u>\$134,866,304</u>
69020	Sewer Bond Parity Debt Service	
	Bond Expenses	\$45,708,354
		<u>\$45,708,354</u>
69040	Sewer Bond Subordinate Debt Service	
	Bond Expenses	\$23,458,744
		<u>\$23,458,744</u>
69300	Sewer Construction Improvements	
	Capital Projects	\$95,000,000
		<u>\$95,000,000</u>
70000	Route 28 Tax District	
	Operating Expenses	\$12,702,072
		<u>\$12,702,072</u>

FUND

70040	Mosaic District Community Development Authority		
	Bond Expenses	\$4,878,700	
			\$4,878,700
73000	Employees' Retirement Trust		
	Compensation	\$2,635,380	
	Benefits	\$1,348,362	
	Operating Expenses	\$490,987,108	
			\$494,970,850
73010	Uniformed Employees Retirement Trust		
	Compensation	\$660,932	
	Benefits	\$341,747	
	Operating Expenses	\$170,409,242	
			\$171,411,921
73020	Police Retirement Trust		
	Compensation	\$824,592	
	Benefits	\$430,725	
	Operating Expenses	\$143,397,908	
			\$144,653,225
73030	OPEB Trust		
	Compensation	\$118,705	
	Benefits	\$36,809	
	Non-Pay Employee Benefits	\$118	
	Operating Expenses	\$15,597,180	
			\$15,752,812

GIVEN under my hand this 7th day of May, 2024

A Copy - Teste:

Jill G. Cooper
 Clerk for the Board of Supervisors

APPROPRIATION RESOLUTION
For the Period of July 1, 2024 - June 30, 2025
Supported by the FY 2025 Fiscal Plan

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 7, 2024, 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, 2025 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	\$3,684,556,210
S31000	Public School Construction	
	Capital Projects	\$259,570,043
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$148,784,280
S43000	Public School Adult and Community Education	
	Operating Expenditures	\$9,566,371
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$95,733,544
S60000	Public School Insurance	
	Operating Expenditures	\$23,782,643
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$627,036,637
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$244,042,736
S71100	Public School OPEB Trust	
	Operating Expenditures	\$18,563,500

GIVEN under my hand this 7th day of May, 2024

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2025

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held on May 7, 2024, at which meeting a quorum was present and voting, the following resolution was adopted:

For the Purposes of Fiscal Planning, the FY 2025 Budget Plan for the County of Fairfax is hereby adopted as proposed with the following changes:

GENERAL FUND REQUIREMENTS AND RESOURCES

REQUIREMENTS:

Total Advertised General Fund Expenditures	\$2,045,765,355
Net Change to Advertised Expenditures	<u>(\$1,793,944)</u>
Approved General Fund Expenditures	\$2,043,971,411
Total Advertised Transfers from the General Fund	\$3,414,941,272
Net Change to Advertised Transfers Out	<u>(\$5,593,654)</u>
Approved Transfers from the General Fund	\$3,409,347,618
Advertised General Fund Total Requirements	\$5,460,706,627
Plus: Net Change in Expenditures	(\$1,793,944)
Plus: Net Change in Transfers Out	<u>(\$5,593,654)</u>
Approved General Fund Disbursements	\$5,453,319,029
Advertised General Fund Ending Balance	\$275,804,630
Net Change to Advertised Ending Balance	<u>(\$57,147,239)</u>
Approved General Fund Ending Balance	\$218,657,391
Approved General Fund Total Requirements	\$5,671,976,420

RESOURCES:

Advertised General Fund Beginning Balance	\$265,672,958
Net Change to Advertised General Fund Beginning Balance	<u>(\$47,015,567)</u>
Approved General Fund Beginning Balance	\$218,657,391
Total Advertised General Fund Receipts	\$5,460,493,825
Net Change to Advertised Receipts	<u>(\$17,519,270)</u>
Approved General Fund Receipts	\$5,442,974,555
Total Advertised Transfers into the General Fund	\$10,344,474
Net Change to Advertised Transfers In	<u>\$0</u>
Approved Transfers to the General Fund	\$10,344,474
Approved Total General Fund Resources	\$5,671,976,420

SUMMARY OF ALL FUNDS:

Total Advertised Expenditures	\$10,359,843,146
Net Change to Advertised Expenditures	<u>(\$6,811,387)</u>
Total Approved Funds	\$10,353,031,759
Total Advertised Estimated Resources	\$10,359,843,146
Net Change to Advertised Resources	<u>(\$6,811,387)</u>
Total Approved Estimated Resources	\$10,353,031,759

GIVEN under my hand this 7th day of May, 2024

A Copy - Teste:

Jill G. Cooper
Clerk for the Board of Supervisors

FY 2025 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan ¹	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$581,518,953	\$204,451,288	\$526,410,446	\$265,672,958	\$218,657,391	(\$307,753,055)	(58.46%)
Revenue ²							
Real Property Taxes	\$3,219,286,874	\$3,372,250,645	\$3,377,500,645	\$3,606,167,233	\$3,574,204,859	\$196,704,214	5.82%
Personal Property Taxes ³	559,650,811	526,141,071	536,993,073	601,354,493	600,998,045	64,004,972	11.92%
General Other Local Taxes	609,266,024	608,008,172	609,246,843	620,601,783	622,131,783	12,884,940	2.11%
Permit, Fees & Regulatory Licenses	9,839,241	9,835,922	9,788,910	12,654,661	11,430,461	1,641,551	16.77%
Fines & Forfeitures	7,873,896	7,476,019	8,380,710	8,513,504	9,214,101	833,391	9.94%
Revenue from Use of Money & Property	118,639,690	126,702,223	156,635,315	155,012,512	166,146,069	9,510,754	6.07%
Charges for Services	62,976,188	63,309,540	67,566,065	69,058,078	69,024,437	1,458,372	2.16%
Revenue from the Commonwealth ³	317,345,263	325,664,270	325,439,270	325,617,385	328,310,624	2,871,354	0.88%
Revenue from the Federal Government	48,626,232	40,950,532	41,553,931	41,150,532	41,150,532	(403,399)	(0.97%)
Recovered Costs/Other Revenue	19,823,365	17,419,244	18,234,080	20,363,644	20,363,644	2,129,564	11.68%
Total Revenue	\$4,973,327,584	\$5,097,757,638	\$5,151,338,842	\$5,460,493,825	\$5,442,974,555	\$291,635,713	5.66%
Transfers In							
Fund 40030 Cable Communications	\$2,527,936	\$2,679,707	\$2,679,707	\$2,250,467	\$2,250,467	(\$429,240)	(16.02%)
Fund 40040 Fairfax-Falls Church Community Services Board	10,000,000	0	0	0	0	0	-
Fund 40080 Integrated Pest Management	151,000	151,000	151,000	159,824	159,824	8,824	5.84%
Fund 40100 Stormwater Services	1,400,000	1,400,000	1,400,000	1,609,462	1,609,462	209,462	14.96%
Fund 40130 Leaf Collection	54,000	54,000	54,000	44,193	44,193	(9,807)	(18.16%)
Fund 40140 Refuse Collection and Recycling Operations	494,000	494,000	494,000	539,815	539,815	45,815	9.27%
Fund 40150 Refuse Disposal	707,000	707,000	707,000	802,437	802,437	95,437	13.50%
Fund 40170 I-95 Refuse Disposal	209,000	209,000	209,000	249,596	249,596	40,596	19.42%
Fund 40200 Land Development Services	350,000	350,000	350,000	433,852	433,852	83,852	23.96%
Fund 69010 Sewer Operation and Maintenance	3,000,000	3,000,000	3,000,000	3,434,828	3,434,828	434,828	14.49%
Fund 80000 Park Revenue and Operating	820,000	820,000	820,000	820,000	820,000	0	0.00%
Total Transfers In	\$19,712,936	\$9,864,707	\$9,864,707	\$10,344,474	\$10,344,474	\$479,767	4.86%
Total Available	\$5,574,559,473	\$5,312,073,633	\$5,687,613,995	\$5,736,511,257	\$5,671,976,420	(\$15,637,575)	(0.27%)
Direct Expenditures ²							
Personnel Services	\$918,938,029	\$1,075,103,744	\$1,064,080,490	\$1,141,626,332	\$1,141,968,922	\$77,888,432	7.32%
Operating Expenses	418,047,982	385,157,129	575,037,228	378,881,337	376,697,786	(198,339,442)	(34.49%)
Recovered Costs	(33,584,500)	(37,051,004)	(37,051,004)	(26,124,840)	(26,124,840)	10,926,164	(29.49%)
Capital Equipment	37,855,500	631,600	11,786,899	631,600	678,617	(11,108,282)	(94.24%)
Fringe Benefits	416,465,113	492,890,074	479,876,770	550,750,926	550,750,926	70,874,156	14.77%
Total Direct Expenditures	\$1,757,722,124	\$1,916,731,543	\$2,093,730,383	\$2,045,765,355	\$2,043,971,411	(\$49,758,972)	(2.38%)
Transfers Out							
Fund S10000 School Operating	\$2,275,310,924	\$2,419,409,875	\$2,419,409,875	\$2,584,409,875	\$2,584,409,875	\$165,000,000	6.82%
Fund S31000 School Construction	32,553,312	15,600,000	25,531,192	15,600,000	15,600,000	(9,931,192)	(38.90%)
Fund 10010 Revenue Stabilization ⁴	17,406,188	0	0	0	0	0	-
Fund 10015 Economic Opportunity Reserve ⁴	3,841,177	0	1,660,087	576,211	0	(1,660,087)	(100.00%)
Fund 10020 Community Funding Pool	12,928,260	12,897,910	12,977,337	13,542,806	13,542,806	565,469	4.36%
Fund 10030 Contributory Fund	18,504,577	19,795,696	20,070,696	19,667,330	19,667,330	(403,366)	(2.01%)
Fund 10040 Information Technology Projects	29,687,280	0	20,917,533	0	0	(20,917,533)	(100.00%)
Fund 20000 County Debt Service	133,672,574	137,780,516	137,780,516	149,380,516	149,380,516	11,600,000	8.42%
Fund 20001 School Debt Service	199,868,947	200,028,432	200,028,432	208,928,432	208,928,432	8,900,000	4.45%
Fund 30000 Metro Operations and Construction	53,046,270	53,046,270	53,046,270	63,046,270	63,046,270	10,000,000	18.85%
Fund 30010 General Construction and Contributions	82,371,646	23,735,848	68,236,276	28,658,933	28,658,933	(39,577,343)	(58.00%)
Fund 30015 Environmental and Energy Program	11,618,767	1,298,767	9,406,767	1,298,767	1,298,767	(8,108,000)	(86.19%)

FY 2025 ADOPTED FUND STATEMENT
FUND 10001, GENERAL FUND

	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan ¹	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out (Cont.)							
Fund 30020 Infrastructure Replacement and Upgrades	31,415,961	1,500,000	39,876,145	2,500,000	2,500,000	(37,376,145)	(93.73%)
Fund 30050 Transportation Improvements	25,208,830	0	26,483,177	0	0	(26,483,177)	(100.00%)
Fund 30070 Public Safety Construction	17,600,000	0	4,000,000	0	0	(4,000,000)	(100.00%)
Fund 30300 Affordable Housing Development and Investment	18,000,000	0	12,500,000	0	0	(12,500,000)	(100.00%)
Fund 40000 County Transit Systems	42,965,059	42,965,059	42,965,059	46,396,047	46,396,047	3,430,988	7.99%
Fund 40040 Fairfax-Falls Church Community Services Board	165,445,478	175,995,187	175,995,187	181,447,151	181,435,866	5,440,679	3.09%
Fund 40045 Early Childhood Birth to 5	33,286,113	34,071,953	34,071,953	34,785,871	34,784,561	712,608	2.09%
Fund 40090 E-911	10,618,392	13,593,295	13,593,295	16,751,841	16,750,642	3,157,347	23.23%
Fund 40200 Land Development Services	898,000	0	6,500,000	0	0	(6,500,000)	(100.00%)
Fund 50000 Federal/State Grants	4,432,654	4,432,654	4,432,654	5,084,920	5,084,920	652,266	14.72%
Fund 60000 County Insurance	33,822,493	24,520,278	27,527,278	24,439,550	24,439,550	(3,087,728)	(11.22%)
Fund 60010 Department of Vehicle Services	11,504,310	0	5,000,650	0	0	(5,000,650)	(100.00%)
Fund 60020 Document Services Division	4,062,738	4,471,518	4,492,593	4,591,361	4,589,474	96,881	2.16%
Fund 60030 Technology Infrastructure Services	7,191,593	3,221,580	6,142,154	11,668,495	6,666,733	524,579	8.54%
Fund 73030 OPEB Trust	2,500,000	1,500,000	1,500,000	1,000,000	1,000,000	(500,000)	(33.33%)
Fund 80000 Park Revenue and Operating	255,000	0	0	0	0	0	-
Fund 81400 FCRHA Asset Management	9,500,000	0	0	0	0	0	-
Fund 83000 Alcohol Safety Action Program	910,360	1,025,964	1,081,095	1,166,896	1,166,896	85,801	7.94%
Total Transfers Out	\$3,290,426,903	\$3,190,890,802	\$3,375,226,221	\$3,414,941,272	\$3,409,347,618	\$34,121,397	1.01%
Total Disbursements	\$5,048,149,027	\$5,107,622,345	\$5,468,956,604	\$5,460,706,627	\$5,453,319,029	(\$15,637,575)	(0.29%)
Total Ending Balance	\$526,410,446	\$204,451,288	\$218,657,391	\$275,804,630	\$218,657,391	\$0	0.00%
Less:							
Managed Reserve ⁴	\$204,451,288	\$204,451,288	\$218,428,265	\$218,428,265	\$218,428,265	\$0	0.00%
ARPA Coronavirus State and Local Fund ⁵	118,705,068	0	0	0	0	0	-
FY 2023 Audit Adjustments ²	118,816	0	0	0	0	0	-
Reserve for One-Time Requirements	0	0	0	0	229,126	0	-
Total Available	\$203,135,274	\$0	\$229,126	\$57,376,365	\$0	(\$229,126)	(100.00%)

¹ The FY 2024 Revised Budget Plan includes the actions taken by the Board of Supervisors on April 30, 2024, on the FY 2024 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2025 Adopted Budget Plan volumes.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2023 revenues are increased \$974,080.52 and FY 2023 expenditures are decreased \$855,264.00 to reflect audit adjustments as included in the FY 2023 Annual Comprehensive Financial Report (ACFR). As a result, the FY 2024 Revised Budget Plan reflects a net increase of \$118,816. The ACFR reflects all audit adjustments in FY 2023. Details of the audit adjustments were found in Attachment VI of the FY 2024 Third Quarter Package.

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 2025.

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 2025 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan ¹	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services							
01 Board of Supervisors	\$5,963,478	\$7,631,068	\$7,631,068	\$8,051,992	\$8,051,992	\$420,924	5.52%
02 Office of the County Executive	7,585,301	9,345,204	10,152,725	9,532,061	9,531,590	(621,135)	(6.12%)
03 Department of Clerk Services	1,870,522	2,136,328	2,224,907	2,200,503	2,224,503	(404)	(0.02%)
06 Department of Finance	8,780,950	9,914,607	10,030,845	10,255,628	10,255,628	224,783	2.24%
11 Department of Human Resources	9,936,946	11,044,916	11,701,716	11,250,920	11,250,920	(450,796)	(3.85%)
12 Department of Procurement and Material Management	7,599,676	9,161,673	10,227,543	9,216,294	9,213,085	(1,014,458)	(9.92%)
13 Office of Public Affairs	2,262,671	2,904,184	2,970,027	2,947,650	2,947,650	(22,377)	(0.75%)
15 Office of Elections	8,294,992	8,877,648	12,459,537	9,498,304	9,498,304	(2,961,233)	(23.77%)
17 Office of the County Attorney	8,814,212	9,613,557	11,371,256	11,013,055	11,012,695	(358,561)	(3.15%)
20 Department of Management and Budget	6,888,819	7,968,293	8,676,982	8,480,484	8,505,484	(171,498)	(1.98%)
37 Office of the Financial and Program Auditor	207,642	470,890	470,890	506,351	506,351	35,461	7.53%
41 Civil Service Commission	352,728	537,810	537,810	520,131	520,131	(17,679)	(3.29%)
42 Office of the Independent Police Auditor	302,099	369,504	369,504	358,252	358,252	(11,252)	(3.05%)
43 Office of the Police Civilian Review Panel	226,935	272,430	272,430	263,238	263,238	(9,192)	(3.37%)
57 Department of Tax Administration	29,412,890	32,212,277	33,519,704	35,066,632	35,066,632	1,546,928	4.61%
70 Department of Information Technology	41,590,019	43,728,869	43,958,209	42,667,073	42,666,085	(1,292,124)	(2.94%)
Total Legislative-Executive Functions / Central Services	\$140,089,880	\$156,189,258	\$166,575,153	\$161,828,568	\$161,872,540	(\$4,702,613)	(2.82%)
Judicial Administration							
80 Circuit Court and Records	\$13,260,386	\$14,415,024	\$14,699,083	\$15,036,252	\$15,036,252	\$337,169	2.29%
82 Office of the Commonwealth's Attorney	8,472,594	9,009,884	9,629,311	9,135,660	9,135,660	(493,651)	(5.13%)
85 General District Court	4,836,950	6,202,001	6,461,167	6,740,277	6,740,277	279,110	4.32%
91 Office of the Sheriff	24,739,609	23,590,077	24,860,679	25,038,601	25,010,336	149,657	0.60%
Total Judicial Administration	\$51,309,539	\$53,216,986	\$55,650,240	\$55,950,790	\$55,922,525	\$272,285	0.49%
Public Safety							
04 Department of Cable and Consumer Services	\$727,734	\$906,756	\$906,954	\$867,650	\$867,009	(\$39,945)	(4.40%)
81 Juvenile and Domestic Relations District Court	24,021,263	29,374,610	30,396,529	30,899,930	30,897,888	501,359	1.65%
90 Police Department	238,572,894	258,985,370	266,856,479	284,591,262	284,182,351	17,325,872	6.49%
91 Office of the Sheriff	48,661,266	56,576,653	57,462,674	57,583,758	57,581,930	119,256	0.21%
92 Fire and Rescue Department	236,563,814	253,399,211	259,906,888	269,128,017	267,907,923	8,001,035	3.08%
93 Department of Emergency Management and Security	7,104,044	8,449,727	9,950,799	8,556,497	8,555,193	(1,395,606)	(14.03%)
96 Department of Animal Sheltering	3,150,805	5,643,686	6,330,016	5,933,406	5,933,406	(396,610)	(6.27%)
97 Department of Code Compliance	4,637,474	5,474,044	5,477,531	5,548,541	5,542,131	64,600	1.18%
Total Public Safety	\$563,439,294	\$618,810,057	\$637,287,870	\$663,109,061	\$661,467,831	\$24,179,961	3.79%
Public Works							
08 Facilities Management Department	\$62,805,435	\$66,880,869	\$73,521,221	\$67,337,929	\$67,317,096	(\$6,204,125)	(8.44%)
25 Business Planning and Support	1,232,421	1,354,980	1,579,086	1,516,108	1,516,108	(62,978)	(3.99%)
26 Office of Capital Facilities	14,388,817	18,561,001	19,516,832	18,678,587	18,673,154	(843,678)	(4.32%)
Total Public Works	\$78,426,673	\$86,796,850	\$94,617,139	\$87,532,624	\$87,506,358	(\$7,110,781)	(7.52%)

FY 2025 ADOPTED SUMMARY GENERAL FUND DIRECT EXPENDITURES

Agency	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan ¹	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare							
67 Department of Family Services	\$145,756,538	\$168,229,552	\$169,578,319	\$172,585,734	\$172,580,550	\$3,002,231	1.77%
71 Health Department	73,586,069	87,890,450	92,240,365	90,802,146	90,797,029	(1,443,336)	(1.56%)
79 Department of Neighborhood and Community Services	88,704,581	106,250,773	117,067,592	109,950,885	109,870,274	(7,197,318)	(6.15%)
Total Health and Welfare	\$308,047,188	\$362,370,775	\$378,886,276	\$373,338,765	\$373,247,853	(\$5,638,423)	(1.49%)
Parks and Libraries							
51 Fairfax County Park Authority	\$31,399,517	\$34,335,941	\$36,369,885	\$36,127,946	\$36,081,623	(\$288,262)	(0.79%)
52 Fairfax County Public Library	32,508,824	33,950,394	35,085,862	34,995,889	34,995,690	(90,172)	(0.26%)
Total Parks and Libraries	\$63,908,341	\$68,286,335	\$71,455,747	\$71,123,835	\$71,077,313	(\$378,434)	(0.53%)
Community Development							
16 Economic Development Authority	\$9,402,552	\$9,479,384	\$9,620,697	\$9,456,853	\$9,456,853	(\$163,844)	(1.70%)
30 Department of Economic Initiatives	1,870,599	2,297,804	2,572,751	2,256,869	2,256,869	(315,882)	(12.28%)
35 Department of Planning and Development	14,021,183	16,303,725	17,859,415	16,982,795	16,981,336	(878,079)	(4.92%)
38 Department of Housing and Community Development	30,004,244	34,810,582	38,944,635	36,968,916	36,965,654	(1,978,981)	(5.08%)
39 Office of Human Rights and Equity Programs	1,631,231	2,108,425	2,111,468	2,033,897	2,033,897	(77,571)	(3.67%)
40 Department of Transportation	9,723,435	11,833,438	13,038,267	13,008,606	13,008,606	(29,661)	(0.23%)
Total Community Development	\$66,653,244	\$76,833,358	\$84,147,233	\$80,707,936	\$80,703,215	(\$3,444,018)	(4.09%)
Nondepartmental							
87 Unclassified Administrative Expenses	\$68,551,391	\$0	\$123,896,105	\$0	\$0	(\$123,896,105)	(100.00%)
89 Employee Benefits	417,296,574	494,227,924	481,214,620	552,173,776	552,173,776	70,959,156	14.75%
Total Nondepartmental	\$485,847,965	\$494,227,924	\$605,110,725	\$552,173,776	\$552,173,776	(\$52,936,949)	(8.75%)
Total General Fund Direct Expenditures	\$1,757,722,124	\$1,916,731,543	\$2,093,730,383	\$2,045,765,355	\$2,043,971,411	(\$49,758,972)	(2.38%)

¹ The FY 2024 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 30, 2024, on the FY 2024 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2025 Adopted Budget Plan volumes.

FY 2025 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan ¹	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS							
General Fund Group							
10001 General Fund	\$1,757,722,124	\$1,916,731,543	\$2,093,730,383	\$2,045,765,355	\$2,043,971,411	(\$49,758,972)	(2.38%)
10015 Economic Opportunity Reserve	276,269	0	53,607,066	0	0	(53,607,066)	(100.00%)
10020 Consolidated Community Funding Pool	12,529,767	12,897,910	14,023,763	13,542,806	13,542,806	(480,957)	(3.43%)
10030 Contributors	18,519,484	19,821,407	20,096,407	19,693,041	19,693,041	(403,366)	(2.01%)
10040 Information Technology Projects	25,730,002	0	79,874,159	0	0	(79,874,159)	(100.00%)
Total General Fund Group	\$1,814,777,646	\$1,949,450,860	\$2,261,331,778	\$2,079,001,202	\$2,077,207,258	(\$184,124,520)	(8.14%)
Debt Service Funds							
20000 Consolidated Debt Service	\$339,861,449	\$344,211,866	\$347,351,618	\$364,903,981	\$364,903,981	\$17,552,363	5.05%
Capital Project Funds							
30000 Metro Operations and Construction	\$89,520,098	\$92,499,083	\$94,791,672	\$103,357,196	\$103,357,196	\$8,565,524	9.04%
30010 General Construction and Contributions	48,347,205	28,210,848	368,682,192	31,861,769	31,861,769	(336,820,423)	(91.36%)
30015 Environmental and Energy Program	7,592,043	1,298,767	44,049,629	1,298,767	1,298,767	(42,750,862)	(97.05%)
30020 Infrastructure Replacement and Upgrades	17,883,273	1,500,000	114,378,392	2,500,000	2,500,000	(111,878,392)	(97.81%)
30030 Library Construction	7,719,789	0	95,567,815	0	0	(95,567,815)	(100.00%)
30040 Contributed Roadway Improvements	3,580,113	0	49,706,791	0	0	(49,706,791)	(100.00%)
30050 Transportation Improvements	6,925,459	0	104,868,640	0	0	(104,868,640)	(100.00%)
30070 Public Safety Construction	46,325,739	0	284,862,390	0	0	(284,862,390)	(100.00%)
30090 Pro Rata Share Drainage Construction	239,861	0	10,878,047	0	0	(10,878,047)	(100.00%)
30300 Affordable Housing Development and Investment	43,938,044	37,062,736	132,200,589	38,118,750	38,118,750	(94,081,839)	(71.17%)
30400 Park Authority Bond Construction	26,709,091	0	118,694,619	0	0	(118,694,619)	(100.00%)
S31000 Public School Construction	244,851,707	232,570,043	749,329,194	259,570,043	259,570,043	(489,759,151)	(65.36%)
Total Capital Project Funds	\$543,632,422	\$393,141,477	\$2,168,009,970	\$436,706,525	\$436,706,525	(\$1,731,303,445)	(79.86%)
Special Revenue Funds							
40000 County Transit Systems	\$149,962,248	\$142,621,525	\$188,738,413	\$177,358,888	\$177,358,888	(\$11,379,525)	(6.03%)
40010 County and Regional Transportation Projects	118,005,408	81,821,345	726,534,422	76,065,128	76,065,128	(650,469,294)	(89.53%)
40030 Cable Communications	9,533,885	11,081,789	17,519,840	11,996,234	11,996,234	(5,523,606)	(31.53%)
40040 Fairfax-Falls Church Community Services Board	187,442,697	213,152,093	217,668,910	220,442,785	220,431,500	2,762,590	1.27%
40045 Early Childhood Birth to 5	26,078,536	34,287,913	35,101,154	35,001,831	35,000,521	(100,633)	(0.29%)
40050 Reston Community Center	9,403,364	10,712,873	12,930,382	13,395,774	13,395,774	465,392	3.60%
40060 McLean Community Center	6,430,427	7,485,115	8,333,810	8,244,216	8,244,216	(89,594)	(1.08%)
40070 Burgundy Village Community Center	26,922	48,856	61,547	49,321	49,321	(12,226)	(19.86%)
40080 Integrated Pest Management Program	2,540,006	3,573,760	3,690,348	3,658,922	3,658,922	(31,426)	(0.85%)
40090 E-911	53,397,642	60,784,236	80,228,155	63,942,782	63,941,583	(16,286,572)	(20.30%)
40100 Stormwater Services	95,286,213	99,402,650	310,098,400	102,268,020	102,268,020	(207,830,380)	(67.02%)
40110 Dulles Rail Phase I Transportation Improvement District	13,809,104	13,827,300	22,327,300	13,826,300	13,826,300	(8,501,000)	(38.07%)
40120 Dulles Rail Phase II Transportation Improvement District	38,626,700	12,717,351	40,417,351	10,661,564	10,661,564	(29,755,787)	(73.62%)
40125 Metrorail Parking System Pledged Revenues	13,674,516	13,159,957	11,245,010	13,509,830	13,509,830	2,264,820	20.14%
40130 Leaf Collection	3,148,481	2,971,662	3,838,970	4,810,464	4,810,464	971,494	25.31%
40140 Refuse Collection and Recycling Operations	21,915,182	24,440,527	28,762,105	26,584,987	26,584,987	(2,177,118)	(7.57%)
40150 Refuse Disposal	65,779,553	62,595,753	69,613,349	70,561,654	70,561,654	948,305	1.36%
40170 I-95 Refuse Disposal	9,953,116	12,324,301	22,596,123	13,680,541	13,680,541	(8,915,582)	(39.46%)
40180 Tysons Service District	163,803	0	18,115,961	0	0	(18,115,961)	(100.00%)
40190 Reston Service District	0	0	4,332,914	0	0	(4,332,914)	(100.00%)
40200 Land Development Services	45,970,012	49,183,907	51,957,406	55,246,862	55,246,862	3,289,456	6.33%
40300 Housing Trust Fund	3,639,666	3,593,342	23,871,363	4,211,206	4,211,206	(19,660,157)	(82.36%)
50000 Federal/State Grants	197,044,629	137,057,400	481,632,412	146,205,056	146,205,056	(335,427,356)	(69.64%)
50800 Community Development Block Grant	7,886,015	5,918,926	12,508,415	5,682,469	5,682,469	(6,825,946)	(54.57%)
50810 HOME Investment Partnerships Program	2,531,181	2,471,231	13,314,644	2,385,371	2,385,371	(10,929,273)	(82.08%)
S10000 Public School Operating ²	3,316,487,028	3,486,166,734	3,830,361,820	3,684,556,210	3,684,556,210	(145,805,610)	(3.81%)

FY 2025 ADOPTED EXPENDITURES BY FUND
SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan ¹	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)							
S40000 Public School Food and Nutrition Services	\$91,869,941	\$135,643,195	\$143,616,076	\$148,784,280	\$148,784,280	\$5,168,204	3.60%
S43000 Public School Adult and Community Education	8,038,635	9,430,318	9,376,138	9,566,371	9,566,371	190,233	2.03%
S50000 Public School Grants & Self Supporting Programs ³	85,925,446	97,436,300	245,036,955	95,733,544	95,733,544	(149,303,411)	(60.93%)
Total Special Revenue Funds	\$4,584,570,356	\$4,733,910,359	\$6,633,829,693	\$5,018,430,610	\$5,018,416,816	(\$1,615,412,877)	(24.35%)
TOTAL GOVERNMENTAL FUNDS	\$7,282,841,873	\$7,420,714,562	\$11,410,523,059	\$7,899,042,318	\$7,897,234,580	(\$3,513,288,479)	(30.79%)
PROPRIETARY FUNDS							
Internal Service Funds							
60000 County Insurance	\$27,579,097	\$35,245,740	\$46,803,163	\$35,165,012	\$35,165,012	(\$11,638,151)	(24.87%)
60010 Department of Vehicle Services	81,927,482	86,288,707	111,195,899	97,220,954	97,220,954	(13,974,945)	(12.57%)
60020 Document Services	9,266,643	9,502,037	9,796,594	9,621,880	9,619,993	(176,601)	(1.80%)
60030 Technology Infrastructure Services	53,640,556	56,815,951	69,769,325	62,482,945	57,481,183	(12,288,142)	(17.61%)
60040 Health Benefits	174,124,319	195,984,912	245,443,928	199,481,539	199,481,539	(45,962,389)	(18.73%)
S60000 Public School Insurance	25,732,790	27,455,880	25,103,823	23,782,643	23,782,643	(1,321,180)	(5.26%)
S62000 Public School Health and Flexible Benefits	511,304,675	588,316,704	600,928,137	627,036,637	627,036,637	26,108,500	4.34%
Total Internal Service Funds	\$883,575,562	\$999,609,931	\$1,109,040,869	\$1,054,791,610	\$1,049,787,961	(\$59,252,908)	(5.34%)
Enterprise Funds							
69010 Sewer Operation and Maintenance	\$120,112,611	\$125,869,695	\$142,664,334	\$134,866,304	\$134,866,304	(\$7,798,030)	(5.47%)
69020 Sewer Bond Parity Debt Service	33,221,078	40,104,264	40,104,264	45,708,354	45,708,354	5,604,090	13.97%
69040 Sewer Bond Subordinate Debt Service	21,559,653	22,321,942	22,321,942	23,458,744	23,458,744	1,136,802	5.09%
69300 Sewer Construction Improvements	69,048,425	90,000,000	178,923,186	95,000,000	95,000,000	(83,923,186)	(46.90%)
69310 Sewer Bond Construction	48,668,563	210,000,000	300,530,403	0	0	(300,530,403)	(100.00%)
Total Enterprise Funds	\$292,610,330	\$488,295,901	\$684,544,129	\$299,033,402	\$299,033,402	(\$385,510,727)	(56.32%)
TOTAL PROPRIETARY FUNDS	\$1,176,185,892	\$1,487,905,832	\$1,793,584,998	\$1,353,825,012	\$1,348,821,363	(\$444,763,635)	(24.80%)
FIDUCIARY FUNDS							
Custodial Funds							
70000 Route 28 Tax District	\$11,068,078	\$12,084,290	\$12,089,363	\$12,702,072	\$12,702,072	\$612,709	5.07%
70040 Mosaic District Community Development Authority	4,881,435	4,880,561	4,880,561	4,878,700	4,878,700	(1,861)	(0.04%)
Total Custodial Funds	\$15,949,513	\$16,964,851	\$16,969,924	\$17,580,772	\$17,580,772	\$610,848	3.60%
Trust Funds							
73000 Employees' Retirement Trust	\$448,620,240	\$464,581,724	\$480,881,724	\$494,970,850	\$494,970,850	\$14,089,126	2.93%
73010 Uniformed Employees Retirement Trust	152,977,387	157,871,380	171,871,380	171,411,921	171,411,921	(459,459)	(0.27%)
73020 Police Retirement Trust	129,072,679	132,479,377	135,679,377	144,653,225	144,653,225	8,973,848	6.61%
73030 OPEB Trust	22,541,677	15,014,669	24,140,732	15,752,812	15,752,812	(8,387,920)	(34.75%)
S71000 Educational Employees' Retirement	225,556,392	240,743,212	234,613,815	244,042,736	244,042,736	9,428,921	4.02%
S71100 Public School OPEB Trust	10,637,003	18,302,500	18,302,500	18,563,500	18,563,500	261,000	1.43%
Total Trust Funds	\$989,405,378	\$1,028,992,862	\$1,065,489,528	\$1,089,395,044	\$1,089,395,044	\$23,905,516	2.24%
TOTAL FIDUCIARY FUNDS	\$1,005,354,891	\$1,045,957,713	\$1,082,459,452	\$1,106,975,816	\$1,106,975,816	\$24,516,364	2.26%
TOTAL APPROPRIATED FUNDS	\$9,464,382,656	\$9,954,578,107	\$14,286,567,509	\$10,359,843,146	\$10,353,031,759	(\$3,933,535,750)	(27.53%)
Less: Internal Service Funds⁴	(\$883,575,562)	(\$999,609,931)	(\$1,109,040,869)	(\$1,054,791,610)	(\$1,049,787,961)	\$59,252,908	(5.34%)
NET EXPENDITURES	\$8,580,807,094	\$8,954,968,176	\$13,177,526,640	\$9,305,051,536	\$9,303,243,798	(\$3,874,282,842)	(29.40%)

¹ The FY 2024 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 30, 2024, on the FY 2024 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2025 Adopted Budget Plan volumes.

² Pending School Board approval, FY 2025 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 2024 Carryover Review.

³ Pending School Board approval, FY 2025 expenditures for Fund S50000, Public School Grants and Self-Supporting Programs, are reduced from the amount shown in the School Board's Advertised Budget to offset the discrepancy between the proposed Transfer Out from Fund 40030, Cable Communications, to Fund S50000 as included in the FY 2025 Advertised Budget Plan and the Transfer In from Fund 40030 reflected in the School's Board Advertised Budget. Final adjustments will be reflected at the FY 2024 Carryover Review.

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

FY 2025 ADOPTED EXPENDITURES BY FUND
SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan ¹	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES							
Special Revenue Funds							
83000 Alcohol Safety Action Program	\$1,498,464	\$2,140,364	\$2,195,495	\$1,778,532	\$1,778,532	(\$416,963)	(18.99%)
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)							
Agency Funds							
10031 Northern Virginia Regional Identification System	\$6,801	\$18,799	\$73,103	\$18,799	\$18,799	(\$54,304)	(74.28%)
HOUSING AND COMMUNITY DEVELOPMENT							
Other Housing Funds							
81000 FCRHA General Operating	\$4,021,013	\$3,771,383	\$22,823,767	\$3,922,547	\$3,922,547	(\$18,901,220)	(82.81%)
81060 FCRHA Internal Service	93,050	0	0	0	0	0	-
81400 FCRHA Asset Management	5,186,431	539,798	136,683,651	374,345	374,345	(136,309,306)	(99.73%)
81500 Housing Grants	2,245,686	3,393,060	3,983,634	3,393,060	3,393,060	(590,574)	(14.83%)
Total Other Housing Funds	\$11,546,180	\$7,704,241	\$163,491,052	\$7,689,952	\$7,689,952	(\$155,801,100)	(95.30%)
Annual Contribution Contract							
81510 Housing Choice Voucher Program	\$83,998,930	\$84,056,182	\$89,872,294	\$89,207,253	\$89,207,253	(\$665,041)	(0.74%)
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$95,545,110	\$91,760,423	\$253,363,346	\$96,897,205	\$96,897,205	(\$156,466,141)	(61.76%)
FAIRFAX COUNTY PARK AUTHORITY							
Special Revenue Funds							
80000 Park Revenue and Operating	\$49,045,460	\$47,372,913	\$56,581,159	\$56,021,882	\$56,021,882	(\$559,277)	(0.99%)
Capital Projects Funds							
80300 Park Improvements	\$4,074,072	\$0	\$34,829,853	\$0	\$0	(\$34,829,853)	(100.00%)
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$53,119,532	\$47,372,913	\$91,411,012	\$56,021,882	\$56,021,882	(\$35,389,130)	(38.71%)
TOTAL NON-APPROPRIATED FUNDS	\$150,169,907	\$141,292,499	\$347,042,956	\$154,716,418	\$154,716,418	(\$192,326,538)	(55.42%)

¹ The FY 2024 Revised Budget Plan reflects the actions taken by the Board of Supervisors on April 30, 2024, on the FY 2024 Third Quarter Review. Subsequent out-of-cycle adjustments will be reflected in the FY 2025 Adopted Budget Plan volumes.

RESOLUTION OF THE BOARD OF SUPERVISORS

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center at 12000 Government Center Parkway in Fairfax, Virginia, on May 7, 2024, at which a quorum was present and voting, the following resolution was adopted in public session.

WHEREAS the Fairfax County Water Authority (“Water Authority”) is a governmental entity that was created in 1957 pursuant to the Virginia Water and Sewer Authorities Act (Virginia Code §§ 15.2-5100 through 15.2-5151) and is governed by Board members appointed by the Board of Supervisors; and

WHEREAS Virginia law provides that the Water Authority’s Board members receive such compensation as fixed by a resolution of the Board of Supervisors; and

WHEREAS the members of the Water Authority Board are paid from Water Authority funds an annual compensation of \$12,000 for members and \$15,000 for the Chairman; and

WHEREAS the activities of the Water Authority place extensive demands on the time of its Board members; now, therefore, be it

RESOLVED that the annual compensation of each Water Authority Board Member is fixed at \$25,000 and the annual compensation of the Water Authority Board Chairman is fixed at \$31,250; and be it

RESOLVED FURTHER, that these rates of compensation are in addition to reimbursement for actual expenses necessarily incurred by Water Authority Board members in the performance of their duties; and be it

RESOLVED FURTHER that the compensation described in this Resolution is paid by the Water Authority’s revenues, not the County’s General Fund, and will be paid ratably for service at appropriate intervals determined by the Water Authority; and be it

FINALLY RESOLVED, the increased rates of annual compensation set forth in this Resolution are effective on July 1, 2024.

GIVEN under my hand this 7th day of May 2024.

Jill G. Cooper
Clerk for the Board of Supervisors