

FY 2021 Adopted Budget Facts

Disbursements

General Fund Direct Expenditures total \$1.63 billion, a decrease of \$265.2 million, or 14.00 percent, from the *FY 2020 Revised Budget Plan*. It is a decrease of \$20.8 million, or 1.26 percent, from the FY 2020 Adopted Budget Plan.

General Fund Disbursements total \$4.47 billion, a decrease of \$281.6 million, or 5.92 percent, from the *FY 2020 Revised Budget Plan*, and an increase of \$22.5 million, or 0.51 percent, over the FY 2020 Adopted Budget Plan.

The **County General Fund transfer for School operations** in FY 2021 is \$2.14 billion, a 0.34 percent increase over the FY 2020 Adopted Budget Plan. In addition, \$198.2 million is transferred to School Debt Service and \$13.1 million is transferred to School Construction. All Schools transfers total \$2.35 billion, or 52.7 percent, of total County disbursements.

Expenditures for All Appropriated Funds total \$8.62 billion.

No General Fund support for **Information Technology (IT) Projects** is included, which is consistent with the FY 2020 Adopted Budget Plan.

General Fund-Supported Capital Construction totals \$18.1 million, which is a slight decrease of \$0.07 million from the FY 2020 Adopted Budget Plan.

Tax Base

Total **General Fund Revenue** is \$4.46 billion, a decrease of \$203.7 million, or 4.37 percent, from the *FY 2020 Revised Budget Plan* and level with the FY 2020 Adopted Budget Plan.

One Real Estate Penny is equivalent to approximately \$26.5 million in tax revenue.

One Personal Property Penny is equivalent to approximately \$1.3 million in tax revenue.

The **Mean Residential Assessed Property Value** is \$580,272, an increase of \$14,980, or 2.6 percent, over the FY 2020 value of \$565,292. On average, **residential annual Real Estate tax bills** will increase \$172.27 in FY 2021 based on the adopted Real Estate Tax rate of \$1.15 per \$100 of assessed value.

The **Commercial/Industrial percentage** of the County's Real Estate Tax base is 19.72 percent, an increase of 0.06 percentage points over the FY 2020 level of 19.66 percent.

The **Main Assessment Book Value** of all real property is projected to increase \$9.6 billion, or 3.76 percent, over FY 2020.

Real Estate and Personal Property Taxes (including the Personal Property portion being reimbursed by the Commonwealth) account for approximately 81.7 percent of General Fund Revenues.

Population and Positions

Fairfax County's population is projected to be 1,179,469 in CY 2021. This is an increase of 9.0 percent over the 2010 census count of 1,081,726.

Authorized Positions for all funds are increasing by a net 20 to 13,199 positions. The ratio of authorized positions per 1,000 residents is 11.22 in FY 2021.

Tax Rates

Real Estate Tax rate remains at \$1.15 per \$100 of assessed value.

Personal Property Tax Rate remains at \$4.57 per \$100 of assessed value.

Stormwater Services District Levy for County stormwater operating/capital projects remains at \$0.0325 per \$100 of assessed value.

Leaf Collection Rate remains at \$0.012 per \$100 of assessed value.

Refuse Collection Rate for County collection districts decreases from \$385 to \$370 per household and the **Refuse Disposal Rate** remains at \$68 per ton.

Refuse (Ash) Disposal Rate remains at \$26.50 per ton.

Integrated Pest Management Program, a countywide Special Tax, remains at \$0.001 per \$100 of assessed value.

The special Real Estate Tax rate collected on all properties within Small District 1, Dranesville, for the **McLean Community Center** remains at \$0.023 per \$100 of assessed value, and the rate collected on all properties within Small District 5, Hunter Mill, for the **Reston Community Center** remains at \$0.047 per \$100 of assessed value.

Sewer Service Rate remains at \$7.28 per 1,000 gallons of water consumption and the **Sewer Availability Charge** for new single-family homes remains at \$8,340 per unit. The **Sewer Base Charge** remains at \$32.91 per quarter.

Commercial Real Estate Tax rate for County transportation projects remains at \$0.125 per \$100 of assessed value. This tax is levied on all commercial and industrial properties in the County.

A special Real Estate Tax rate collected on all properties within the **Tyson's Service District** remains at \$0.05 per \$100 of assessed value.

A special Real Estate Tax rate collected on all properties within the **Reston Service District** remains at \$0.021 per \$100 of assessed value.

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Budget Development Process

The County Executive formulated the Advertised budget plan utilizing guidance provided by the Board of Supervisors, input received from the community, information provided by agency staff, and analysis from the Department of Management and Budget. The FY 2021 Advertised Budget Plan, which was released by the County Executive on February 25, 2020, included investments in affordable housing, employee pay increases, early childhood opportunities, environmental initiatives, the expansion of library hours, and support for arts and cultural activities. These investments were funded with a proposed increase in the Real Estate Tax rate, the implementation of an Admissions Tax, and increased projected General Fund revenues based on the assumption that the U.S. economy would continue to expand in 2020 and 2021.

The County Executive's presentation of the advertised budget noted that one of the factors that could impact the future performance of the economy was "the coronavirus and the effects of a potential global epidemic". Shortly after the release of the FY 2021 Advertised Budget Plan, the coronavirus rapidly escalated and was declared a pandemic, with school closures and event cancellations throughout the country. This unprecedented health crisis is currently having a devastating effect on the economy and its outlook – not only for Fairfax County – but across the country and the world.

Based on the significant impact of the pandemic on the lives of County residents and projected County revenues, the County Executive released a revised budget proposal on April 7, 2020 reflecting the new economic realities. The revised proposal eliminated all proposed tax rate and fee increases to alleviate pressure on the County's taxpayers. Spending adjustments were refocused on essential services only and included the elimination of compensation increases. New positions were drastically reduced from 177 to 20 – with all but one of those positions directed to the Health Department to boost the County's efforts to combat the coronavirus epidemic.

After the release of both the advertised and revised proposals, the Board closely examined the budget, asked budget questions of staff, and gathered community feedback. In response to social distancing guidelines, budget town hall meetings occurred virtually, with residents around the County providing feedback on the budget from the safety of their homes.

In order to provide the Board and residents additional time to consider the revised proposal, the budget approval timeline was adjusted, with public hearings shifted from mid to late-April. Residents shared feedback during public hearings on the budget from April 28-30 by submitting testimony online, over the phone, or via video, as no in-person testimony was allowed. Budget mark-up and adoption were originally scheduled for April 28 and May 5, respectively. These dates were shifted back one week, and the Board marked-up, or recommended adjustments to, the budget on May 5 and adopted the budget on May 12, 2020. It should be noted that, per the Code of Virginia, the budget must be adopted by May 15 each year. Additionally, Board action on the proposed Countywide Strategic Plan was postponed, and approval of the FY 2021-FY 2025 Adopted Capital Improvement Program (CIP) – which was initially anticipated as part of budget mark-up on April 28 – was shifted. The Board adopted the CIP on June 23, 2020.

County Budget in Brief

Fiscal year 2021 begins on July 1, 2020 and runs through June 30, 2021. The approved General Fund disbursement budget totals \$4,471,921,167, an increase of \$22,491,606, or 0.51 percent, over the FY 2020 Adopted Budget Plan. The total represents a decrease of \$281,631,547, or 5.92 percent from the *FY 2020 Revised Budget Plan*. This decrease is primarily attributable to over \$200 million recognized and appropriated as part of the *FY 2020 Third Quarter Review*, representing federal funds received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund. The expenditure total for all Appropriated Funds is \$8,623,859,501.

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FY 2021 General Fund revenues are projected to be \$4,457,199,539, representing no change from the FY 2020 Adopted Budget Plan. This total represents a decrease of \$203,679,652, or 4.37 percent, from the *FY 2020 Revised Budget Plan*, due primarily to the recognition of the CARES Coronavirus Relief Funds in FY 2020. Total Transfers In to the General Fund are decreased by \$373,633.

| Adjustments included in FY 2021 Adopted Budget | | | |
|-------------------------------------------------------------------------------------------|---------------|----------------|-----------------|
| (Amounts shown are in millions, net change over <u>FY 2020 Adopted Budget Plan</u>) | | | |
| Available Revenue Increase | | | |
| Net Projected Revenue | | | \$0.00 |
| Net Impact of Transfers In | | | (\$0.37) |
| Total Available | | | (\$0.37) |
| FY 2021 Requirements | | | |
| | County | Schools | Total |
| County Compensation | (\$11.63) | -- | (\$11.63) |
| County Debt Service | (\$0.72) | -- | (\$0.72) |
| Lifelong Education and Learning | (\$0.21) | \$7.51 | \$7.30 |
| Housing and Neighborhood Livability | \$0.12 | -- | \$0.12 |
| Safety and Security | \$2.25 | -- | \$2.25 |
| Health and Environment <i>Includes \$9.84 million reserve for Coronavirus Pandemic</i> | \$12.78 | -- | \$12.78 |
| Mobility and Transportation | -- | -- | -- |
| Empowerment and Support for Residents Facing Vulnerability | \$2.74 | -- | \$2.74 |
| Cultural and Recreational Opportunities | \$0.05 | -- | \$0.05 |
| Economic Opportunity | \$0.05 | -- | \$0.05 |
| Effective and Efficient Government | \$1.29 | -- | \$1.29 |
| Subtotal County/School Requirements | \$6.72 | \$7.51 | \$14.23 |
| Economic Opportunity Reserve | | | \$8.26 |
| Total Disbursements | | | \$22.49 |
| Managed Reserve | | | (\$22.86) |
| Total Uses | | | (\$0.37) |
| Available Balance | | | \$0.00 |

In summary, the budget approved by the Board:

- Provides a County General Fund transfer to the Public School Operating Fund of \$2,143,322,211, reflecting an increase of \$7,305,514, or 0.34 percent, over the FY 2020 Adopted Budget Plan. In addition, the County's transfer for School Debt Service is \$198,182,333, an increase of \$200,151 over the FY 2020 level, and the County transfer for School Construction is \$13,100,000, a level consistent with FY 2020. The combined transfer for School Operations, Debt Service, and Construction is \$2.35 billion, which represents 52.7 percent of total County General Fund Disbursements.
- Maintains the Real Estate Tax rate at \$1.15 per \$100 of assessed value. Combined with rising residential assessments, the average homeowner will experience an increase in their tax bill of approximately \$172.

- Maintains General Fund revenues at a level consistent with FY 2020. Based on the economic impact of the COVID-19 pandemic, projected revenue increases associated with growth in the Real Estate tax base are anticipated to be offset by reductions in other revenue categories.
- Utilizes no one-time funding in order to balance the budget.
- Funds essential increases only, including those to support the County's response to the COVID-19 pandemic and to establish a funding reserve for continued efforts.
- Recognizes savings in fringe benefits based on migration of employees to lower-cost health plans and a reduction in the required contribution towards the County's Other Post-Employment Benefit liability.

More information regarding adjustments included in the FY 2021 budget is provided on the following pages.

Pandemic Response and Impact

As the significant implications of the COVID-19 pandemic, both on the lives of County residents and on the national and local economies, were realized in March 2020, the County took immediate actions to protect and support County employees and residents. County leadership has been dedicated to the health, safety, and well-being of the community to include residents, businesses, and employees. The County's response has placed emphasis on educating the public about preventative measures, and preparing and responding to the outbreak, while continuing to provide the most essential County services. The County has focused on enhancing services for its most vulnerable populations to ensure resources are available to address basic needs. Additionally, the County is supporting the business and non-profit community through various grant programs to provide relief for those economically impacted by the coronavirus. Many County employees have transitioned to teleworking, continuing to support the missions of their respective agencies in the safety of their homes, while front-line health and public safety workers continue their tasks with increased personal protective equipment and strengthened safety procedures. The FY 2021 Adopted Budget Plan includes a *Pandemic Response and Impact* section in most agency and fund budget narratives, providing more details regarding the specific actions that have been taken in response to this unprecedented health crisis.

From a budgetary perspective, the County took immediate actions to respond to the economic uncertainty the pandemic created. Recommendations included in the *FY 2020 Third Quarter Review* were limited, with most available funds set aside in a reserve for pandemic response. The FY 2021 Advertised Budget Plan – originally released in February – was streamlined significantly and the County Executive released a revised budget proposal on April 7, 2020. That revised proposal eliminated tax and fee increases, reduced projected revenue growth, and funded only essential expenditure adjustments. The revised proposal also included a FY 2021 funding reserve to support the County's pandemic response. As more information is gained regarding the impact of the pandemic on County revenues, it is anticipated that substantial changes may be made to the FY 2021 budget as part of the *FY 2020 Carryover Review* in the summer, a new *FY 2021 Mid-Year Review* planned for the fall, and the *FY 2021 Third Quarter Review* in the spring of 2021.

In April 2020, the County applied for and received over \$200 million in direct one-time federal funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund. This funding, which covers eligible expenses from March 1 through December 30, 2020, is being utilized to support the County's broad pandemic response efforts. This funding was recognized at the *FY 2020 Third Quarter Review* and unspent funds will be carried forward into FY 2021.

Coronavirus Relief Funds will be used in combination with other federal and state assistance, reimbursements from FEMA (Federal Emergency Management Agency) for eligible expenses, and over \$21 million in combined General Fund reserve funding set aside as part of the *FY 2020 Third Quarter Review* and the FY 2021 Adopted Budget Plan.

FY 2021 Budget Highlights

General Fund Revenue

FY 2021 General Fund revenues are projected to be \$4,457.20 million, a decrease of \$159.51 million from the FY 2021 Advertised Budget Plan. The decrease is the result of the adoption of a Real Estate tax rate of \$1.15 per \$100 of assessed value, a three-cent decrease from the proposed rate of \$1.18, as well as a decrease in a number of revenue categories which are extremely sensitive to economic conditions and are expected to be negatively impacted as a result of the COVID-19 economic disruption. These include Local Sales Tax, Business, Professional, and Occupational License Taxes (BPOL), and Transient Occupancy Tax, among others.

The FY 2021 revenue represents a decrease of \$203.68 million, or 4.37 percent, from the *FY 2020 Revised Budget Plan*, which contains the latest FY 2020 revenue estimates. This decrease is primarily attributable to over \$200 million in one-time funding recognized in FY 2020 from the CARES Coronavirus Relief Fund. Revenues in the FY 2021 Adopted Budget Plan represent no change from the FY 2020 Adopted Budget Plan. The FY 2021 Real Estate Tax revenue is projected to increase \$107.4 million over the *FY 2020 Revised Budget Plan* estimate due to a rise in FY 2021 real estate assessments. This increase is offset by decreases in several revenue categories including a decrease of \$9.5 million in Personal Property Taxes; a decrease of \$55.2 million in Other Local Taxes on projected declines in Local Sales Tax, Transient Occupancy Tax, and Business, Professional, and Occupational License Tax; and a decrease of \$36.7 million in Use of Money and Property primarily because of projected decline in interest rates.

On the County's real estate front based on market activity through calendar year 2019, residential equalization reflects a 2.65 percent increase in FY 2021, while non-residential equalization is up 2.87 percent. The overall Real Estate tax base grew 3.76 percent. The value of a penny on the Real Estate Tax rate is \$26.49 million in FY 2021. Each penny change in the tax rate equals \$58.03 on a taxpayer's bill. Given an average value of a residential unit of \$580,272, the "typical" residential annual tax bill will rise, on average, \$172.27 in FY 2021.

The *General Fund Revenue Overview* in the FY 2021 Overview volume has additional details on General Fund revenues.

General Fund Disbursements

FY 2021 General Fund disbursements total \$4,471.92 million, an increase of \$22.49 million over the FY 2020 Adopted Budget Plan. The increase includes \$7.51 million for Fairfax County Public Schools for Operating and Debt requirements, \$6.72 million for County requirements, and \$8.26 million in contributions to the Economic Opportunity Reserve (EOR). Although not included in disbursements, the contribution for the Managed Reserve is reduced by \$22.86 million, due to a reduction in overall reserve requirements based on lower disbursement growth compared to FY 2020 and based on a transfer of excess Managed Reserve funding to the EOR. It should be noted that 20 new positions are included in the FY 2021 Adopted Budget Plan and are detailed below.

Concurrent with the release of the FY 2021 Advertised Budget Plan, the County's proposed Strategic Plan was made available at www.fairfaxcounty.gov/strategicplan. The Strategic Plan was originally anticipated to be approved alongside the FY 2021 budget. However, as the County focused its

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efforts on responding to the COVID-19 pandemic and the budgetary impacts, a formal decision on the Strategic Plan was postponed. As was done in the advertised plan, however, funding adjustments included in the Adopted budget are categorized by the priority outcome areas as included in the proposed Strategic Plan. Two areas of funding cross all the priority outcome areas – compensation and debt service. As a result, these categories are presented separately. All increases for Fairfax County Public Schools are included in Lifelong Education and Learning.

Employee Compensation (Pay and Benefits)

(\$11.63) million

No compensation increases are included in the FY 2021 Adopted Budget Plan. With no Market Rate Adjustment funded, the County's living wage will remain at the current rate of \$15.14 per hour. Adjustments included in this category are related to savings available as a result of decreased requirements for retiree health liabilities and health insurance premiums.

Retiree Health Benefits

A decrease of \$6.0 million is associated with a reduction in the actuarially determined contribution (ADC) for the County's OPEB (Other Post-Employment Benefits) liability. The latest valuation calculated the County's actuarial accrued liability at \$363.8 million and the unfunded actuarial accrued liability at \$38.9 million. The resulting FY 2020 ADC of \$16.2 million, a decrease of \$7.6 million from the prior year, will be funded through a combination of a General Fund transfer, contributions from other funds, and an implicit subsidy contribution as calculated by the County's actuary. The reduction is due to lower than anticipated retiree claims. As of the July 1, 2019 valuation, the County's OPEB liabilities were 89.3 percent funded.

Health Insurance and Other Benefits

A net decrease of \$5.63 million in Employee Benefits is primarily due to projected savings in health insurance premiums. The County has made a concerted effort to encourage migration out of the County's high-cost co-pay plan into other more cost-effective co-insurance and consumer-directed health plans through employee engagement and education. Employees enjoy lower premiums and out-of-pocket costs without sacrificing positive health outcomes. Participation in the County's copay plan dropped below 30 percent as part of the 2019 open enrollment.

County Debt Service

(\$0.72) million

In addition to requirements associated with School debt service, FY 2021 General Fund support of County debt service requirements is \$131.04 million, a decrease of \$0.72 million from the FY 2020 Adopted Budget Plan. The reduction is due to the retirement of past bond issuances and refunding opportunities. The FY 2021 funding level supports existing debt service requirements, including the \$267.66 million in General Obligation bonds sold in January 2020. It should be noted that the 2.0 percent interest rate received in January represented the lowest rate received for a new money bond deal in the County's history. At this time, it is anticipated that a General Obligation bond sale of \$300.00 million will be conducted in FY 2021 to fund cash requirements for on-going capital projects for School and County purposes. This bond sale estimate is consistent with the FY 2021-FY 2025 Adopted Capital Improvement Program.

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Capital Construction

Capital Construction is primarily financed by the General Fund, General Obligation bonds, fees, and service district revenues. General Fund support in FY 2021 totals \$18.07 million, representing a decrease of \$0.07 million from the [FY 2020 Adopted Budget Plan](#). Details of capital adjustments included in the FY 2021 budget are provided in the following section, categorized by the appropriate Strategic Plan priority outcome area.

There is no funding included for County infrastructure replacement and upgrade projects in FY 2021. An amount of \$8.98 million is anticipated to be funded as part of a future quarterly review. In recent years, it has been the Board of Supervisors' practice to fund some or all of the infrastructure replacement and upgrade projects using one-time funding as available as part of quarterly reviews.

FY 2021 Capital Construction/Paydown Summary¹

| | Commitments, Contributions, and Facility Maintenance | Paydown | Total General Fund Support |
|-----------------------------------------------------------------------------|------------------------------------------------------|--------------------|----------------------------|
| Athletic Field Maintenance and Sports Projects | \$4,435,338 | \$1,700,000 | \$6,135,338 |
| Park Authority Inspections, Maintenance, and Infrastructure Upgrades | \$960,000 | \$1,740,000 | \$2,700,000 |
| Environmental Initiatives | \$916,615 | \$0 | \$916,615 |
| Revitalization Maintenance | \$1,410,000 | \$0 | \$1,410,000 |
| Payments and Contributions/On-going Development Efforts | \$4,561,092 | \$0 | \$4,561,092 |
| County Infrastructure Replacement and Upgrades | \$0 | \$0 | \$0 |
| ADA Improvements | \$0 | \$650,000 | \$650,000 |
| Reinvestment, Repair and Emergency Maintenance of County Roads and Walkways | \$0 | \$1,500,000 | \$1,500,000 |
| Developer Defaults | \$0 | \$200,000 | \$200,000 |
| Total General Fund Support | \$12,283,045 | \$5,790,000 | \$18,073,045 |

¹ Reflects General Fund support. Other funding sources such as dedicated revenue and bond funding are not included in these totals.

Details about the Capital program are available in the *Capital Projects Overview* of the Overview volume.

Capital Improvement Program

The [FY 2021-FY 2025 Adopted Capital Improvement Program](#) (CIP) totals \$11.2 billion. The total bond program within the CIP is \$2.2 billion (includes both General Obligation and Economic Development Authority bonds), and the CIP bond program is managed within the County's debt ratios. CIP highlights include the review and analysis associated with the long-range Bond Referendum Plan and the County's debt capacity, including the adjustment of project estimates for construction market escalation and to accommodate anticipated LEED certifications; efforts underway to identify potential FCPS/County shared-use facility sites and other co-location opportunities; and the identification of estimated operational budget impacts for both current and future CIP projects.

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The CIP Bond Referendum Plan continues to include County Referenda proposed in fall 2020 (FY 2021), fall 2022 (FY 2023) and fall 2024 (FY 2025) and Fairfax County Public Schools (FCPS) Referenda in fall 2021 (FY 2022) and fall 2023 (FY 2024) within the five-year CIP period. The Referendum Plan continues the approved level of support for FCPS, with referenda of \$360 million every two years, directly linked to the current approved sales limit of \$180 million per year. It should be noted that the \$ Fall 2020 referendum plan totaling \$441 million was approved by the Board on June 23, 2020.

FY 2021-FY 2025 Bond Referendum Plan

| Year | Category | Description | Total |
|-----------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Fall 2020 | County | Human Services (\$79 mil) - Crossroads, Willard Health Center Libraries (\$90 mil) - Kingstowne Regional, Patrick Henry Community, Sherwood Regional, George Mason Regional Parks (\$112 mil) - Fairfax County Park Authority and Northern Virginia Regional Park Authority Washington Metropolitan Area Transit Authority (WMATA) (\$160 mil) | \$441 mil |
| Fall 2021 | Schools | Capital Enhancement, Renovation, Infrastructure Management | \$360 mil |
| Fall 2022 | County | Public Safety (\$72 mil) - Welfit Performance Testing Center, Chantilly Fire Station, Fox Mill Fire Station, Oakton Fire Station, Police Facility Security Upgrades (amount to be determined) Human Services (\$25 mil) - Early Childhood Facilities | \$97 mil |
| Fall 2023 | Schools | Capital Enhancement, Renovation, Infrastructure Management | \$360 mil |
| Fall 2024 | County | Human Services (\$89 mil) – Tim Harmon Campus: A New Beginning/Fairfax Detox, Cornerstones, Springfield Community Resource Center, Early Childhood Facilities Parks (\$112 mil) - Fairfax County Park Authority and Northern Virginia Regional Park Authority WMATA (\$180 mil) | \$381 mil |



Strategic Plan Priority Outcome Area:

Lifelong Education and Learning

\$7.30 million

Most of the increased support for Lifelong Education and Learning in the FY 2021 Adopted Budget Plan is dedicated to the Fairfax County Public Schools (FCPS) for School Operating support.

Fairfax County Public Schools Support

The FY 2021 Adopted Budget Plan includes equal growth between transfers to support the Schools and County disbursements. This results in transfers to Schools totaling \$2,354.60 million, an increase of \$7.51 million, or 0.32 percent, over the FY 2020 Adopted Budget Plan. These figures include transfers to the School Operating, Debt Service, and Construction Funds. Transfers to the Schools funds make up 52.7 percent of General Fund disbursements.

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Of the total increase, an increase of \$7.31 million is included as increased support to the School Operating Fund, an increase of 0.34 percent over the funding level in the FY 2020 Adopted Budget Plan.

The General Fund transfer to the School Debt Service Fund is increased by \$0.20 million, or 0.10 percent, over the FY 2020 level. This amount includes annual bond sales of \$180 million as approved by the Board of Supervisors as part of the FY 2019 Adopted Budget Plan.

The General Fund transfer to the School Construction Fund in FY 2021 is \$13.1 million, representing no change from FY 2020.

Establishment of new Early Childhood Birth to 5 Fund

As part of the FY 2021 Adopted Budget Plan, funding and positions related to early childhood and school readiness programs in the Department of Neighborhood and Community Services are moved to the new Fund 40045, Early Childhood Birth to 5. The fund will support a comprehensive approach to advancing and expanding the County's early childhood system by providing full and equitable access to high quality, affordable, early care and education for young children. This advances the goal of the Board of Supervisors to ensure that every child in Fairfax County has equitable opportunities to thrive. Revenue of \$0.22 million is also redirected to the new fund, which results in a commensurate decrease in General Fund disbursements of \$0.22 million.

Contributions to Northern Virginia Community College

Funding of \$2,578,450 in Fund 30010, General Construction and Contributions, is included for Fairfax County's capital contribution to the Northern Virginia Community College (NVCC), reflecting an increase of \$5,735 from FY 2020. FY 2021 funding is based on a rate of \$2.25 per capita. This rate is applied to the population figure provided by the Weldon Cooper Center for Public Service. Beginning in FY 2021, the NVCC has proposed, and Fairfax County is supportive of, redirecting \$0.50 of the capital contribution rate from the capital program to the operational program to support a new "Grow Our Own" skilled workforce initiative. This initiative is proposed to address the growing shortage of IT workers in the area. This redirection of funds is possible based on current and projected capital requirements and represents the first year of a three-year program. Future year funding beyond this initial FY 2021 investment will require significant increases to the operational budget and will need to be reviewed annually.

Additionally, the FY 2021 Fairfax County contribution to NVCC for operations and maintenance is \$113,912, a decrease of \$830 or 0.7 percent from the FY 2020 Adopted Budget Plan. The local jurisdictions served by the college are requested to contribute their share of the College's base operating expenditure (not including personnel services), which is calculated on a per capita basis as reported by the College using population figures from the Weldon Cooper Center. This fund, which is included in Fund 10030, Contributory Fund, reflects the County's share of the services provided to Fairfax County residents as reported by the College and is 45.6 percent of the local jurisdictions' contributions totaling \$250,000 for FY 2021.



Strategic Plan Priority Outcome Area:

Housing and Neighborhood Livability

\$0.12 million

In addition to the adjustment noted below, as part of the FY 2021 Adopted Budget Plan, the Office to Prevent and End Homelessness is consolidated with the Department of Housing and Community Development. This reorganization is expected to result in organizational efficiencies while allowing the County to continue to make progress towards ending homelessness.

Affordable Housing Positions

An increase of \$0.12 million in the Department of Housing and Community Development is included to support an existing position redirected by the County Executive in FY 2020 to support affordable housing efforts.



Strategic Plan Priority Outcome Area:

Safety and Security

\$2.25 million

Additional resources for Safety and Security priorities for FY 2021 include funding required to continue positions already approved for the Body-Worn Camera Program and information technology requirements.

Body-Worn Camera Program

An increase of \$1.77 million is included to support the workload and information technology requirements associated with the first full year of the County's Body-Worn Camera program. This funding supports the maintenance of the program implemented in FY 2020 but does not expand the program as originally planned. Year one of the program will continue to move forward, with approximately 416 cameras issued to the Reston, Mason, and Mt. Vernon police stations. The second year of the program, including 338 cameras for the Sully, McLean, and West Springfield stations, as well as 456 cameras for the third year of the program to include Fair Oaks, Franconia, and South County will be delayed. The Board of Supervisors approved implementation of a Body-Worn Camera Program on September 24, 2019, and one-time funding from the Reserve for Ad-Hoc Police Practices Review Commission was utilized to support the FY 2020 costs of the program. Recurring funding is required in FY 2021 to support the full-year cost of positions added as part of the *FY 2019 Carryover Review*. Once fully implemented, the program will consist of 1,210 cameras issued to all district stations and other key operational staff, with implementation phased in over a multi-year period.

It should be noted that, as part of the June 9 Board of Supervisors meeting, the Board directed staff to identify options to fund Phase 2 of the Body-Worn Camera program, as well as develop a timeline and implementation plan for all future phases, and report back to the Board by memo no later than June 30, 2020. This information is to include an option for Board consideration that would fully fund implementation during FY 2021. It is anticipated that the Board of Supervisors will consider funding options as part of the *FY 2020 Carryover Review*.

Information Technology Requirements

An increase of \$0.48 million in the Department of Information Technology is related to database licensing requirements for both the active and disaster recovery environments.



Strategic Plan Priority Outcome Area:

Health and Environment

\$12.78 million, 19 Positions

The \$12.78 million in new funding in the Health and Environment category includes \$9.84 million set aside in a reserve to assist the County's efforts in combatting the health and economic impacts of the coronavirus pandemic. Excluding funding in this reserve, additional resources for Health and Environment priorities in FY 2021 total \$2.94 million and are primarily dedicated to direct support for the County's response to the coronavirus pandemic and increased support for the School Health program.

FY 2021 Reserve for the Coronavirus Pandemic

Funding of \$9.84 million is recommended as an appropriated reserve in Agency 87, Unclassified Administrative Expenses, to support the County's COVID-19 response. This reserve is consistent with the one included in FY 2020 as part of the *FY 2020 Third Quarter Review*. As there are many outstanding questions regarding how long the health crisis may last – and whether there will be multiple waves of the virus – it is important that resources be available to allow the County to respond quickly. This reserve may be used for personal protective equipment, cleaning and sanitizing supplies, non-profit and business support, or other expenses which may be required to support County staff and the Fairfax County community. As the County received over \$200 million in one-time funds in FY 2020 from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund, the General Fund reserve will be utilized to supplement the federal funds or to cover expenses not eligible under CARES or other funding sources.

New Positions Supporting Coronavirus Response

As the Health Department continues to address the COVID-19 pandemic, an additional \$1.01 million and 8/8.0 FTE positions are needed to address the anticipated short- and long-term needs of the department. These positions will increase the department's capacity to plan for, respond to, and recover from large-scale infectious disease outbreaks and pandemics, with the immediate focus on the COVID-19 response.

- 1/1.0 FTE Emergency Management Specialist III will develop high-level emergency plans to guide the policy, procedural, and tactical response mechanisms for pandemics and infectious disease outbreaks. Serving as a bridge between emergency management and epidemiological practices, this position will design, develop, and operationalize emergency plans and systems to support patient and contact investigations, disease containment measures, and community mitigation strategies and public messaging content. This position will also serve as the Health Department's subject matter expert and planning liaison to County agencies and community and regional partners as they develop their pandemic response plans.
- 1/1.0 FTE Management Analyst I will serve as a systems administrator for the myriad electronic systems and processes that support Health Department emergency responses, including communications and alerting systems, preparedness and epidemiological surveys and data systems, and over a dozen other critical preparedness and response systems. This position will support planning and logistics personnel in the area of technology utilization and development, support the Office of Emergency Preparedness and Response's expanding web presence, and support procurement and other administrative functions for the Office of Emergency Preparedness and Response.

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- 2/2.0 FTE Public Health Nurse IIIs will join current PHN IIIs on the Acute Communicable and Emerging Disease Program receiving reports of communicable diseases, conducting investigations, reporting to the Virginia Department of Health, and implementing prevention strategies. They will investigate outbreaks in schools, child-care centers, long-term care facilities, hospitals and within the community to identify those infected, determine factors associated with disease transmission and recommend prevention strategies. They also will respond to emergency situations, participating in pandemic response actions such as identifying persons who need to be tested, identifying contacts of confirmed cases, monitoring compliance with isolation and quarantine, and investigating cases in priority settings such as congregate living facilities.
- 4/4.0 FTE Community Health Specialists will provide increased capacity to the department's existing Outreach Team. In the immediate term, these positions will augment the agency's contact investigation strategy as COVID-19 positive cases surge, by engaging and educating faith-based, non-profit and small business leaders in the communities, including communities that are traditionally hard to reach and where there are gaps caused by limited capacity. These positions are key to our strategy to develop and leverage trusting, collaborative relationships necessary to enhance health promotion, disease prevention, containment, and mitigation approaches.

Impact of Coronavirus Response Positions added at Third Quarter

Consistent with the positions added in the Health Department as part of the *FY 2020 Third Quarter Review*, an increase of \$0.64 million is included to cover the full-year costs of these positions in FY 2021. These positions were added in the department's Office of Emergency Preparedness and Response to immediately address the COVID-19 outbreak. However, once the Coronavirus threat has passed, these positions will be redeployed to expand the emergency training and exercise capabilities of the Health Department to meet the varied educational and experiential needs of its large audiences and the community. As the Health Department's emergency preparedness, response, and recovery program has matured over the past decade, a widening gap has developed between existing preparedness resources and the increasing demands and changing dynamics of public health preparedness. This includes significant work necessary to engage faith communities and multicultural groups in public health preparedness endeavors to improve community resilience and to ensure equity in emergency planning representation and response and recovery service delivery.

Public Health Nurses Supporting the School Health Program

An increase of \$0.92 million and 7/7.0 FTE new positions is included to begin to address the Public Health Nursing shortage in the school setting. The County has been steadily addressing the needs of the School Health program for several years and has proposed a multi-year approach to increasing the number of public health nurses supporting Fairfax County Public Schools. These positions will be deployed to the County's response to the coronavirus pandemic while Fairfax County Public Schools remain closed.

As included in the presentation to the Board of Supervisors at the June 2, 2020 Budget Committee meeting, the Health Department has begun recruiting for 35/35.0 FTE new Public Health Nurse positions – in addition to the 7 positions noted above – in order to respond to the COVID-19 pandemic and implement a contact tracing program. These positions will be included in the *FY 2020 Carryover Review* for formal approval by the Board. These positions will support case and contact investigations and public health interventions in high-risk settings and communities. After the pandemic is over, these positions will be redeployed to the School Health program to address the nurse-to-student ratio. Based on the modest Fairfax County Public Schools enrollment growth, this will bring the nurse-to-student ratio to 1:1,990, just under the 1:2,000 target.

School Health Aides Supporting the School Health Program

An increase of \$0.17 million and 3/2.13 FTE new positions is included for school health aide positions at North West County Elementary School, which is scheduled to open for the 2020-2021 school year, as well as Bryant High School and Mountain View High School. A school health aide position is added when a new school is opened. Bryant High School and Mountain View High School are alternative high schools that do not currently have dedicated school health aide positions; however, based on the acuity levels of the students, the principals have requested additional support. These positions will be deployed to the County's response to the coronavirus pandemic while Fairfax County Public Schools remain closed.

Nursing Services for Medically Fragile Students

An increase of \$0.14 million in the Health Department is included to address the increase in one-on-one nursing services for medically fragile students enrolled in Fairfax County Public Schools. The Medically Fragile program serves both full-time and pre-school students, and if a student is found eligible, services are mandated under federal law. Cases are reviewed by a multidisciplinary team of experts who recommend services based on the medical need of a student. The Health Department coordinates, manages, and financially supports these nursing services. Over the last several years there has been an increase in demand for one-on-one nursing services and the demand is expected to continue to grow in the coming years as more medically fragile students are entering the school system at the age of pre-school and remaining in the system until the completion of their school years. Additionally, the complexity of care and the number of hours required per student continues to grow.

Position Supporting Epidemiology

An increase of \$0.15 million and 1/1.0 FTE new position in the Health Department is included to support the Epidemiology and Population Health program. The new position will continue to build Epidemiology capacity to meet the County's cross agency and community needs. Continuing to build epidemiological capacity is crucial to enhance the County's ability to prevent and control infectious diseases as well as develop capability to monitor the health status of the community and guide new approaches to the delivery of population-based health services to reduce health inequities.

Office of Environmental and Energy Coordination

An increase of \$0.09 million in the Office of Environmental and Energy Coordination (OEEC) in the Office of the County Executive is included to support an existing position redirected to the office in FY 2020.

Anti-Parasitic Medication

A decrease of \$0.12 million in the Health Department is included due to a change in how the department is dispensing anti-parasitic medication to clients in the Refugee Program. These costs are completely offset by a corresponding revenue reduction for no net impact to the General Fund.

Contribution to Birmingham Green

An increase of \$0.06 million is included in Fund 10030, Contributory Fund, for the County's contribution to Birmingham Green, a nursing and assisted living facility in Manassas. Operating costs for Birmingham Green are partially covered through the Medicaid and General Relief programs at the maximum rates established by the state. To the degree that these funds, along with some additional funds from Medicare, other insurance, and private pay, are inadequate to cover the full costs of the operation of the facility, Fairfax County and four other sponsoring jurisdictions subsidize the facility on a user formula basis. Each jurisdiction pays for personnel and operating expenses at a level proportionate to the number of the jurisdiction's residents. The increase is based on actual costs and utilization rates at the facilities.

Health Department Support

An increase of \$0.18 million is included in the Health Department for personnel adjustments to support operations.

Savings in the Office of the Sheriff

Although the fifth-year of implementation of the Diversion First initiative was deferred as part of the Adopted budget, \$0.30 million in savings is recognized in the Office of the Sheriff. These savings are based on lower populations in the Adult Detention Center, in part due to the success of the Diversion First program.



Strategic Plan Priority Outcome Area:

Mobility and Transportation

\$0.00 million

In response to COVID-19, Metrorail, Metrobus, MetroAccess, and Fairfax Connector have adjusted service to continue to provide essential trips while mitigating public health concerns. As of May 2020, both Metro and Connector are operating at a reduced level of service and have experienced a significant drop in ridership. Both transit systems will continue to serve passengers and options to return to a typical level of service will be evaluated as the situation evolves and restrictions are changed or lifted. Budget adjustments as a result of the ridership and service changes will be considered as part of the *FY 2020 Carryover Review*.



Strategic Plan Priority Outcome Area:

Empowerment and Support for Residents Facing Vulnerability

\$2.74 million

Investments made in the area of Empowerment and Support for Residents Facing Vulnerability include those which help residents most severely impacted by the coronavirus pandemic.

Consolidated Community Funding Pool

An increase of \$0.58 million, or 5.0 percent, in the General Fund Transfer to Fund 10020, Consolidated Community Funding Pool, is associated with performance and leverage requirements for non-profit organizations and provides additional funding to community organizations to meet human services needs in the County. FY 2021 is the first year of the next two-year award cycle for grant-making to community-based organizations.

Second Story for Teens in Crisis

An increase of \$0.19 million in the Department of Housing and Community Development is included to help support the Second Story for Teens in Crisis shelter. Second Story for Teens in Crisis provides shelter for youth in need of a safe place to stay, counseling support, and family reunification assistance.

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Public Assistance Eligibility Workers to Address Increased Caseloads

As previously approved by the Board of Supervisors as part of the *FY 2019 Carryover Review*, an increase of \$0.78 million in the Department of Family Services is included to appropriate additional revenue from the state to support additional positions in the Public Assistance program. The positions will continue to address the increase in public assistance caseloads in the Self-Sufficiency Division in order to meet state and federal guidelines for both timeliness and accuracy. The expenditure increase is fully offset by an increase in federal and state revenue for no net impact to the General Fund.

Adult and Aging Positions

As previously approved by the Board of Supervisors as part of the *FY 2019 Carryover Review*, an increase of \$0.53 million is included in the Department of Family Services to support additional positions in the Adult and Aging Division in order to address increasing caseloads and compliance issues. The expenditure increase is fully offset by an increase in state funding for no net impact to the General Fund.

ASAP Support

An increase of \$0.03 million in the transfer to Fund 83000, Alcohol Safety Action Program, is included primarily for fringe benefit support. As client fee revenues have decreased due to lower client referrals and enforcing payments has become more difficult, it has become more challenging for expenditures to be fully offset by fees, resulting in the need for additional General Fund support.

Adoption Subsidy Program

A decrease of \$0.35 million in the Department of Family Services is associated with the Adoption Subsidy program. This adjustment reconciles program year funding to actual experience and is consistent with the number of youth served in recent years. The expenditure decrease is fully offset by a decrease in federal and state revenues for no net impact to the County.

CSB Support Coordination

An increase of \$0.64 million in Fund 40040, Fairfax-Falls Church Community Services Board (CSB), is included to provide support coordination services to individuals with developmental disabilities in the community and comply with current state and federal requirements, primarily those pursuant to the Department of Justice Settlement Agreement and implementation of Virginia's Medicaid Waiver redesign, effective July 1, 2016.

CSB Self-Directed Services

An increase of \$0.34 million in Fund 40040, Fairfax-Falls Church Community Services Board, is included to provide self-directed services that continue to support the Welcoming Inclusion Network (WIN) initiatives that were presented to the Board of Supervisors in December 2018. The Self-Directed Services (SDS) program provides a programmatic and cost-saving alternative to traditional day support and employment services for persons with developmental disabilities. CSB provides funds directly to families who can purchase customized services for a family member. Services can include community participation and integration; training in safety, work/work environment, and social/interpersonal skills; and participation in community-based recreational activities, work, or volunteer activities. SDS staff helps families identify resources and provides technical assistance. It should be noted that employment and day services for the June 2020 Special Education Graduates are anticipated to be accommodated through Medicaid Waivers or existing resources.



Strategic Plan Priority Outcome Area:

Cultural and Recreational Opportunities

\$0.05 million

Only one adjustment is included in the Cultural and Recreational Opportunities category, representing a contributory increase.

Contribution to Northern Virginia Regional Park Authority

An increase of \$0.05 million is included in Fund 10030, Contributory Fund, for Fairfax County's contribution to the Northern Virginia Regional Park Authority. The contribution is based on changes in the County's population and an increase in the FY 2021 per capita rate to \$1.95 from \$1.91 in FY 2020.



Strategic Plan Priority Outcome Area:

Economic Opportunity

\$0.05 million

Two small adjustments are included in the Economic Opportunity category in the FY 2021 budget.

Community Development Financial Institution

An increase of \$0.05 million in the Economic Development Authority is included for the Community Business Partnership's Community Development Financial Institution (CDFI). The CDFI lends money to businesses established by disadvantaged populations in Fairfax County until the businesses can obtain funding from regular commercial sources.

Contributory Increases

An increase of \$300 for the Architectural Review Board in Fund 10030, Contributory Fund, is based on an inflationary increase in the cost of payments to the recording secretary.



Strategic Plan Priority Outcome Area:

Effective and Efficient Government

\$1.29 million, 1 Position

Adjustments in the area of Effective and Efficient Government include support for the Office of Elections and requirements for facility maintenance and leases.

Elections Support

An increase of \$0.58 million and 1/1.0 FTE new position in the Office of Elections is associated with the maintenance and upgrades of licenses and software necessary for election activities and computers necessary to carry out election functions. The additional position will address the increase in information technology workload requirements required to carry out elections.

Elevator Repair and Maintenance Contracts

An increase of \$0.21 million in the Facilities Management Department (FMD) has been included to cover increased contract costs for the preventative maintenance program for 153 elevators and lifts throughout County facilities. Compliance with the [Code of Virginia](#) mandatory third-party Elevator Inspection Program requires FMD to use a preventative maintenance service contract. Factors such

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as different elevator types, proprietary equipment, software requiring specialized contracts and general annual rate increases have contributed to an upsurge in contract costs.

HVAC Maintenance Contracts

An increase of \$0.17 million in the Facilities Management Department has been included to fund the outsourcing of HVAC preventative maintenance services for 22 libraries and 58 public safety facilities. As buildings are designed to meet higher LEED certifications or Net-zero designation, more complex HVAC systems are required. Integrating state of the art equipment with evolving building control technology requires increased IT infrastructure and training to support such technologies.

New Facility Maintenance

A net increase of \$0.16 million in the Facilities Management Department has been included for required utility, custodial, repair/maintenance, and landscaping costs associated with partial or full year costs for new or expanded facilities in FY 2021. These facilities include Bailey's Community Center, Jefferson Fire Station, Lorton Volunteer Fire Station, and Tysons East Fire Station. These facilities will provide an additional 40,903 square feet to the current square footage maintained by FMD.

Lease Adjustments

A net increase of \$0.13 million in the Facilities Management Department has been included for lease requirements in FY 2021 based on an estimated 2.5 to 3 percent escalation on existing leases.

One Fairfax Support

An increase of \$0.09 million in the Office of the County Executive is included to support a position redirected in FY 2020 due to workload requirements associated with One Fairfax.

Contributory Increases

An increase of \$0.03 million in Fund 10030, Contributory Fund, is included for contributions to the Metropolitan Washington Council of Governments, Northern Virginia Regional Commission, Northern Virginia Transportation Commission, and the Virginia Association of Counties, primarily based on the County's estimated population.

Capital Project Reductions

A net decrease of \$0.08 million in the General Fund transfer to Fund 30010, General Construction and Contributions, is based on reductions in the annual payments for the Salona property and a reduction of the amount necessary to support payments to developers for interest earned on conservation bond deposits.

Reserve Requirements

(\$14.60) million

Per the Reserve Policy approved by the Board of Supervisors in April 2015 and included in the County's *Ten Principles of Sound Financial Management*, the County's reserves are targeted at 10 percent of General Fund disbursements. Total reserves included in the FY 2021 Adopted Budget Plan are at 10.0 percent, with the Revenue Stabilization Fund slightly over its target at 5.09 percent (based on reserve contributions on one-time adjustments at quarterly reviews), the Managed Reserve at its 4 percent target, and the Economic Opportunity Reserve at 0.95 percent.

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General Fund reserve contributions total \$2.25 million, a decrease of \$14.60 million from FY 2020. The reduction is primarily based on a lower level of disbursement growth in FY 2021 than in the prior year. General Fund disbursements are increased \$22.49 million over the FY 2020 Adopted Budget Plan. Net reserve contributions total 10 percent of the disbursement growth.

Revenue Stabilization Reserve

The Revenue Stabilization Reserve reached its target level of funding of 5 percent of General Fund disbursements at the end of FY 2018 and is projected to remain at that level in FY 2021. No General Fund contribution is required as prior contributions – based on one-time disbursement adjustments at quarterly reviews - are anticipated to be sufficient to maintain the reserve at or above its target level.

Managed Reserve

The Managed Reserve reached its target level of funding of 4 percent of General Fund disbursements in the *FY 2020 Revised Budget Plan* (as approved at the *FY 2019 Carryover Review*). Based on contributions on one-time disbursement adjustments made at quarterly reviews, the reserve was slightly overfunded. In FY 2021, these excess reserve amounts are moved to the Economic Opportunity Reserve.

Economic Opportunity Reserve

Fund 10015, Economic Opportunity Reserve, was created as part of the *FY 2019 Carryover Review* as the Revenue Stabilization and Managed Reserves had reached full funding. A General Fund transfer of \$8.26 million, which includes funding redirected from the Managed Reserve, brings the reserve to 0.95 percent of General Fund disbursements.

Positions

The FY 2021 budget includes a net increase of 20 positions over the FY 2020 level. Nineteen positions are included in the Health Department to directly respond to the COVID-19 pandemic. Included in this number are 10 positions for the School Health program which will be temporarily deployed to the pandemic response. Additionally, 1 position is included in the Office of Elections to support information technology workload requirements. County positions in FY 2021 total 13,199. More information on County positions can be found in the *Compensation and Positions* section of this volume.

FY 2021 Budget: All Funds

All appropriated fund revenues in the FY 2021 Adopted Budget Plan total \$9.04 billion. This County revenue total is an increase of \$176.73 million, or 1.99 percent, over the FY 2020 Adopted Budget Plan. On the expenditure side, the FY 2021 Adopted Budget Plan for all appropriated funds totals \$8.62 billion and reflects an increase of \$406.73 million, or 4.83 percent, over the FY 2020 Adopted Budget Plan.

Additional details concerning non-General Fund revenues, expenditures, and positions for appropriated funds are available in the *Financial and Statistical Summary Tables* section of the Overview. Information on non-appropriated funds is located in Volume 2 of the County Budget.

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General Fund Disbursement and Reserve Adjustments included in the FY 2021 Adopted Budget Plan

| | Positions | Disbursements | Associated Revenue | Net General Fund Impact |
|-------------------------------------------------------------|-----------|-----------------------|--------------------|-------------------------|
| Employee Pay & Benefits | 0 | (\$11,627,698) | \$0 | (\$11,627,698) |
| Employee Pay | | \$0 | | \$0 |
| Employee Benefits | | (\$11,627,698) | | (\$11,627,698) |
| Retiree Health Benefits | | (\$6,000,000) | | (\$6,000,000) |
| Health Insurance and Other Benefits | | (\$5,627,698) | | (\$5,627,698) |
| County Debt Service | 0 | (\$719,144) | \$0 | (\$719,144) |
| County Debt Service | | (\$719,144) | | (\$719,144) |
| Lifelong Education and Learning | 0 | \$7,294,610 | (\$215,960) | \$7,510,570 |
| Fairfax County Public Schools Support | | \$7,505,665 | | \$7,505,665 |
| School Operating Transfer | | \$7,305,514 | | \$7,305,514 |
| School Debt Service Transfer | | \$200,151 | | \$200,151 |
| County Lifelong Education and Learning Adjustments | | (\$211,055) | (\$215,960) | \$4,905 |
| Establishment of New Early Childhood Birth to 5 Fund | | (\$215,960) | (\$215,960) | \$0 |
| Contributions to Northern Virginia Community College | | \$4,905 | | \$4,905 |
| Housing and Neighborhood Livability | 0 | \$122,384 | \$0 | \$122,384 |
| Affordable Housing Positions | | \$122,384 | | \$122,384 |
| Safety and Security | 0 | \$2,247,199 | \$0 | \$2,247,199 |
| Body-Worn Camera Program | | \$1,770,179 | | \$1,770,179 |
| Information Technology Requirements | | \$477,020 | | \$477,020 |
| Health and Environment | 19 | \$12,780,181 | (\$115,000) | \$12,895,181 |
| Diversion First | 0 | (\$300,000) | \$0 | (\$300,000) |
| Public Health Nurses Supporting the School Health Program | 7 | \$921,872 | | \$921,872 |
| School Health Aides Supporting the School Health Program | 3 | \$171,216 | | \$171,216 |
| Nursing Services for Medically Fragile Students | | \$140,000 | | \$140,000 |
| Position Supporting Epidemiology | 1 | \$150,328 | | \$150,328 |
| Office of Environmental and Energy Coordination | 0 | \$91,627 | | \$91,627 |
| Anti-Parasitic Medication | | (\$115,000) | (\$115,000) | \$0 |
| Contribution to Birmingham Green | | \$59,016 | | \$59,016 |
| Health Department Support | | \$180,000 | | \$180,000 |
| Emergency Preparedness and Response Staffing | | \$635,827 | | \$635,827 |
| Health Department Positions Supporting Coronavirus Response | 8 | \$1,006,698 | | \$1,006,698 |
| Reserve for the Coronavirus Pandemic | | \$9,838,597 | | \$9,838,597 |

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| | Positions | Disbursements | Associated Revenue | Net General Fund Impact |
|---------------------------------------------------------------------|-----------|----------------|--------------------|-------------------------|
| Mobility and Transportation | 0 | \$0 | \$0 | \$0 |
| Empowerment & Support for Residents Facing Vulnerability | 0 | \$2,743,439 | \$959,877 | \$1,783,562 |
| CSB Support Coordination | 0 | \$636,201 | | \$636,201 |
| CSB Self-Directed Services | 0 | \$342,383 | | \$342,383 |
| Consolidated Community Funding Pool | | \$584,939 | | \$584,939 |
| Second Story for Teens in Crisis | | \$187,000 | | \$187,000 |
| Public Assistance Eligibility Workers | | \$783,624 | \$783,624 | \$0 |
| Adult and Aging Positions | | \$526,253 | \$526,253 | \$0 |
| ASAP Support | | \$33,039 | | \$33,039 |
| Adoption Subsidy Program | | (\$350,000) | (\$350,000) | \$0 |
| Cultural and Recreational Opportunities | 0 | \$50,543 | \$0 | \$50,543 |
| Contribution to Northern Virginia Regional Park Authority | | \$50,543 | | \$50,543 |
| Economic Opportunity | 0 | \$50,300 | \$0 | \$50,300 |
| Community Development Financial Institution | | \$50,000 | | \$50,000 |
| Contributory Increases | | \$300 | | \$300 |
| Effective and Efficient Government | 1 | \$1,286,784 | \$0 | \$1,286,784 |
| Elections Support | 1 | \$578,711 | | \$578,711 |
| Elevator Repair and Maintenance Contracts | | \$205,000 | | \$205,000 |
| HVAC Maintenance Contracts | | \$170,000 | | \$170,000 |
| New Facility Maintenance | | \$161,019 | | \$161,019 |
| Lease Adjustments | | \$127,580 | | \$127,580 |
| One Fairfax Support | | \$91,627 | | \$91,627 |
| Contributory Increases | | \$29,228 | | \$29,228 |
| Capital Project Reductions | | (\$76,381) | | (\$76,381) |
| Reserve Adjustments | | (\$14,602,231) | | (\$14,602,231) |
| Revenue Stabilization | | \$0 | | \$0 |
| Economic Opportunity | | \$8,263,008 | | \$8,263,008 |
| Managed Reserve <i>(not included in actual disbursements)</i> | | (\$22,865,239) | | (\$22,865,239) |
| TOTAL | 20 | (\$373,633) | \$628,917 | (\$1,002,550) |

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FY 2021 and FY 2022 MULTI-YEAR BUDGET PLAN: TAX AND FEE FACTS

| Type | Unit | FY 2019 Actual Rate | FY 2020 Actual Rate | FY 2021 Adopted Rate | FY 2022 Planned Rate |
|-----------------------------------------------|------------------------|---------------------|---------------------|----------------------|----------------------|
| GENERAL FUND TAX RATES | | | | | |
| Real Estate | \$100/Assessed Value | \$1.15 | \$1.15 | \$1.15 | \$1.15 |
| Personal Property | \$100/Assessed Value | \$4.57 | \$4.57 | \$4.57 | \$4.57 |
| NON-GENERAL FUND TAX RATES | | | | | |
| REFUSE RATES | | | | | |
| Refuse Collection (per unit) | Household | \$350 | \$385 | \$370 | \$425 |
| Refuse Disposal (per ton) | Ton | \$66 | \$68 | \$68 | \$68 |
| Leaf Collection | \$100/Assessed Value | \$0.013 | \$0.012 | \$0.012 | \$0.012 |
| SEWER CHARGES | | | | | |
| Sewer Base Charge | Quarterly | \$30.38 | \$32.91 | \$32.91 | \$39.05 |
| Sewer Availability Charge | Residential | \$8,100 | \$8,340 | \$8,340 | \$8,423 |
| Sewer Service Charge | Per 1,000 Gallons | \$7.00 | \$7.28 | \$7.28 | \$7.94 |
| COMMUNITY CENTERS | | | | | |
| McLean Community Center | \$100/Assessed Value | \$0.023 | \$0.023 | \$0.023 | \$0.023 |
| Reston Community Center | \$100/Assessed Value | \$0.047 | \$0.047 | \$0.047 | \$0.047 |
| OTHER SPECIAL TAX DISTRICTS | | | | | |
| Stormwater Services District Levy | \$100/Assessed Value | \$0.0325 | \$0.0325 | \$0.0325 | \$0.0325 |
| Route 28 Corridor | \$100/Assessed Value | \$0.18 | \$0.18 | \$0.17 | \$0.17 |
| Dulles Rail Phase I | \$100/Assessed Value | \$0.13 | \$0.11 | \$0.09 | \$0.09 |
| Dulles Rail Phase II | \$100/Assessed Value | \$0.20 | \$0.20 | \$0.20 | \$0.20 |
| Integrated Pest Management Program | \$100/Assessed Value | \$0.001 | \$0.001 | \$0.001 | \$0.001 |
| Commercial Real Estate Tax for Transportation | \$100/Assessed Value | \$0.125 | \$0.125 | \$0.125 | \$0.125 |
| Tysons Service District | \$100 / Assessed Value | \$0.05 | \$0.05 | \$0.05 | \$0.05 |
| Reston Service District | \$100 / Assessed Value | \$0.021 | \$0.021 | \$0.021 | \$0.021 |